

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL  
PARISH OF CHRIST CHURCH, EATON, NORWICH**  
Registered Charity Number 1130553

**ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER 2021**

**INCUMBENT  
Rev Dr P.H. Richmond**

**BANK  
Barclays Bank PLC.**

**PARISH OFFICE  
Church Lane, Eaton, Norwich,  
Norfolk, NR4 6NW**

**PAROCHIAL CHURCH COUNCIL of the PARISH OF CHRIST CHURCH EATON**  
**TRUSTEES' REPORT**  
**YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

**General**

The PCC is a registered Charity – Charity Number 1130553 – under the name:

**Parochial Church Council of the Ecclesiastical Parish of Christ Church, Eaton,  
Norwich.**

**Aims**

The aims of the Charity are to promote the Church Mission in the Eaton, Norwich, Norfolk area by maintaining the Church and engaging in charitable fund-raising work for the benefit of the local Church and also for the aims of the wider Church Mission. The PCC has considered the Charity Commission's guidance on public benefit and tries to help people in the parish grow as disciples of Jesus Christ and in service to others. It maintains the building and keeps it open to the public throughout the year.

**Accounts**

The accounts are set out on pages 3 to 7 in the format prescribed by the Church Accounting Regulations. These are designed to comply with Charity Commission Regulations regarding financial statements for an entity of this size.

**Treasurer's Comments on the Accounts**

I returned to the PCC during December of 2021 in the role of Treasurer after a short break of a little over a year as Garry Wheatley had to step down for personal reasons. We thank Garry for his service and wish him all the best. The accounts were left in excellent order thanks to his efforts and the ongoing daily efforts of Sarah Barley in the Church Office.

The annual accounts are broadly similar to the previous year. Overall income in 2021 was nominally down compared to 2020, largely attributable to a single large donation during 2020, and lower income tax recovery during 2021. However, the effects of the pandemic have been mitigated with planned giving nominally up over the previous year.

There was a nominal increase in overall church expenses from the previous year. Church renovation costs were down significantly as much work had been done in 2020. However, there was an investment of £10,129 in a sound system to better facilitate the Church services online. Two generous donations were made towards this.

Looking ahead, Christ Church has enrolled in the new Parish Giving Scheme to commence 2022 which replaces the current locally administered Planned Giving Scheme. The new scheme is administered by the Diocese and will benefit Christ Church by assuming the administrative burden and handling of planned donations and Gift Aid payments. I would like to thank Catherine Jefferies who has done a sterling job of administering the current Planned Giving Scheme for many years. The new Parish Giving Scheme (PGS) has been set up by the Diocese to help us best manage regular donations. It is run as a partnership between dioceses on a cost sharing basis. There is no direct cost to Christ Church. The main beneficiary of this scheme will be our church. Through your generous commitment, we can be assured of a regular, tax-efficient source of income which has the capacity and option to increase with the cost of living yet involves virtually no administration. Your gift will be passed back to our parish by the 10th of each month. Gift Aid will be received separately once the PGS has received it from HMRC.

**Reserves Policy**

It is PCC policy to try to maintain a balance on free reserves equal to at least three months' unrestricted payments. It is held to smooth out fluctuations in cash flow and to meet emergencies. The balance of the free reserves at the Year End was sufficient to meet this target.

## Investment Policy

The Council's Investment policy is that of 'Cautious Safety' short term deposits.

## Organisation

The Trustees usually meet on a monthly basis at which all matters regarding the running of the Church and its finances are discussed. Functions are delegated to working groups as necessary and risks, both financial and physical, are discussed as a matter of course. We are reliant on the Internet as never before and on the website managed by Catherine Richmond. All the members of the PCC are Trustees and their responsibilities have been made clear to them.

The following served on the Council during the year 2021:-

<b>Clergy</b>	The Rev'd Dr Patrick Richmond	ex officio
<b>Reader</b>	Mr Alistair Bolt	ex officio
	Mrs Bridget Archer	ex officio (resigned 10.5.2021)
<b>Wardens</b>	Mrs Vivien Humber	Elected 2016 (ex officio)
	Mrs Catherine Jeffries	Elected 2017 (ex officio)
<b>Deanery Synod</b>	Mr John Harrison (with PTO as Retired Reader)	Elected 2017 (ex officio) 2020-2023
	Prof. David Scott	Elected 2017 (ex officio) 2020-2023
	Mrs Vivien Humber	2020-2023
	Mrs Catherine Jeffries	8/2/2021-2023
	Mr Garry Wheatley <b>Treasurer</b>	Elected 29/04/2019 Resigned 8/11/2021
	Mr Tony Grubb <b>Treasurer</b>	Co-opted 13/12/2021
	Mrs Susan Mitchell <b>Secretary</b>	Co-opted 30/04/2017 Elected 29/04/2018
	Mr Chris Mitchell	Elected 29/04/2018
	Mr Ian Parkes	Elected 29/09/2020
	Mr David Archer	Elected 29/09/2020
	Mr John Ladd	Elected 29/09/2020
	Ms Caroline Gibbs	Elected 29/09/2020
	Mr Peter Smith	Elected 29/09/2020
	Mr Richard Middleton	Elected 29/09/2020

Approved by the PCC on 3<sup>rd</sup> May 2022 and signed on their behalf by

Treasurer Tony Grubb



Chairman Revd Dr. P.Richmond



PAROCHIAL CHURCH COUNCIL OF THE PARISH OF CHRIST CHURCH EATON  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31st DECEMBER 2021

		UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	
		General		2021	2020
	NOTE	£	£	£	£
INCOMING RESOURCES	2				
Incoming Resources from Donors	2a	80,685	300	80,985	98,863
Other Voluntary incoming resources	2b	-	6,615	6,615	4,267
Income from Charity and ancillary trading	2c	23,547	-	23,547	16,362
Income from investments	2d	6,861	-	6,861	7,646
		<u>111,093</u>	<u>6,915</u>	<u>118,008</u>	<u>127,138</u>
TOTAL INCOMING RESOURCES					
RESOURCES USED	3				
Grants and Donations	3a	2,656	-	2,656	1,580
Activities directly relating to the work of the churches	3b	107,331	130	107,461	105,346
Church management and administration	3c	13,248	-	13,248	12,776
		<u>123,235</u>	<u>130</u>	<u>123,365</u>	<u>119,702</u>
TOTAL RESOURCES USED					
NET INCOMING/OUTGOING RESOURCES		- 12,142	6,785 -	5,357	7,436
NET MOVEMENT IN FUNDS		<u>- 12,142</u>	<u>6,785 -</u>	<u>5,357</u>	<u>7,436</u>
Balances brought forward 1st January		121,965	9,627	131,592	124,156
Funds Transferred					-
Balances carried forward at 31st December		<u>109,823</u>	<u>16,412</u>	<u>126,235</u>	<u>131,592</u>
FUNDS BALANCES	page				
General Fund	7			65,143	97,343
Cottage Fund	7			14,631	9,154
Hall Fund	7			30,049	15,468
				<u>109,823</u>	<u>121,965</u>
Restricted funds					
Organ Fund	7			3,488	3,617
Friends of CCEPCC	7			11,592	4,678
Burial Ground Fund	7			50	50
Renovation Fund balance	7			-	-
Bell Tower Fund	7			782	782
Childrens Fund	7			500	500
				<u>16,412</u>	<u>9,627</u>
				<u>126,235</u>	<u>131,592</u>

PAROCHIAL CHURCH COUNCIL OF THE PARISH OF CHRIST CHURCH EATON  
BALANCE SHEET  
FOR THE YEAR ENDED 31st DECEMBER 2021

	NOTE	2021	2020
		£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets		0	0
<b>CURRENT ASSETS</b>			
Debtors and prepayments		5,364	5,200
Short term deposits		30,859	30,842
Cash and Bank		100,129	106,820
		<u>136,352</u>	<u>142,862</u>
<b>LIABILITIES</b>			
Amounts falling due within one year	14	<u>10,117</u>	<u>11,270</u>
<b>NET CURRENT ASSETS</b>		126,235	131,592
<b>NET ASSETS</b>		<u><u>126,235</u></u>	<u><u>131,592</u></u>
<b>FUNDS</b>			
Restricted Funds	page 3	16,412	9,627
Unrestricted Funds			
General Fund	page 3	65,143	97,343
Cottage Fund	page 3	14,631	9,154
Hall Repair Fund	page 3	30,049	15,468
	15	<u><u>126,235</u></u>	<u><u>131,592</u></u>

Approved by the Trustees on 16th April 2022 and signed on their behalf by:-

Chairman Rev'd Dr. Patrick Richmond

Treasurer Tony Grubb

The notes on pages 5 to 7 form part of these accounts

**PAROCHIAL CHURCH COUNCIL of the PARISH OF CHRIST CHURCH EATON**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2021**

**1 ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable current accounting standards and the Charities Act and SORP; under the historical cost convention. They are designed to comply Charity Commission Regulations regarding financial statements for an entity of this size.

**FUNDS**

General funds represent the funds of the PCC that 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 are sums of money that are held in trust for particular purposes and can only be spent on those purposes. The accounts include all transactions for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

**INCOMING RESOURCES**

**Voluntary Income and Capital Sources**

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

Planned giving receivable under covenant is recognised only when received.

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

Funds raised by Fetes, Garden Parties and similar events are accounted for gross.

Sales of Books, and magazines from Church bookstall are accounted for gross.

**Other Ordinary Income**

Rental income from the letting of Church premises is recognised when the rental is due.

**Income from Investments**

Interest is accounted for when receivable; any recoverable tax is accounted for in the same year.

**RESOURCES USED**

**Consecrated Land and Buildings and Movable Church Furnishings**

Consecrated and beneficed property is excluded from the accounts by S.96(2)(a) of the Charities Act 1993.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property.

All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities.

**Other Fixtures, Fittings and Office Equipment**

Equipment used within the church premises is depreciated over 4 years when capitalised.

Individual items of equipment with a purchase price of £1,000 or less are written off when acquired.

**CURRENT ASSETS**

Amounts owing to the PCC at 31st December in respect of fees, rents or other income are shown as debtors less any provision for amounts that may prove uncollectable.

Short Term Deposits include cash held on deposit either with CBF Church of England Funds or the Bank.

**FUNDS OPERATED**

The PCC operated various funds during the year as follows:

General Fund	Unrestricted	To fund the general running and maintenance costs of the Church and PCC.
Cottage Fund	Unrestricted / Designated	Funds set aside for Running costs; maintenance and major repairs.
Parish Hall Fund	Unrestricted / Designated	Funds set aside for Running costs; maintenance and major repairs.
Restoration (Windows) Fund	Restricted	Donations received for projects beyond general expenditure.
Organ Fund	Restricted	To fund Organ Replacement
Church Renovation Fund	Restricted	Donations received for renovation works
Bell Tower Fund	Restricted	Donations received for renovation works
Burial Fund	Restricted	Donations received specifically for Burial costs.
Friends of CCEPCC	Restricted	Fund Raising for projects to be designated by the Friends.

PAROCHIAL CHURCH COUNCIL OF THE PARISH OF CHRIST CHURCH EATON  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st DECEMBER 2021

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL FUNDS	
			2021 £	2020 £
<b>2 INCOMING RESOURCES</b>				
2a Incoming resources from Donors				
Planned Giving	55,053		55,053	53,279
Income Tax Recovered	12,857	300	13,157	20,113
Collections at all services	2,560		2,560	5,536
Sundry Donations	10,215		10,215	19,935
	<u>80,685</u>	<u>300</u>	<u>80,985</u>	<u>98,863</u>
2b Other voluntary resources				
Legacies			-	
Friends of CCE		6,615	6,615	4,267
	<u>-</u>	<u>6,615</u>	<u>6,615</u>	<u>4,267</u>
2c Income from charitable and ancillary trading				
Church hall lettings etc.	18,038		18,038	14,250
Church hire fees	570		570	
Other income	2,171		2,171	528
Fees	2,768		2,768	1,584
	<u>23,547</u>	<u>-</u>	<u>23,547</u>	<u>16,362</u>
2d Income from investments				
Cottage Rent Receivable	6,836		6,836	7,384
Bank interest	25		25	262
	<u>6,861</u>	<u>-</u>	<u>6,861</u>	<u>7,646</u>
<b>TOTAL INCOMING RESOURCES</b>	<u>111,093</u>	<u>6,915</u>	<u>118,008</u>	<u>127,138</u>
<b>3 RESOURCES USED</b>				
3a Grants and Donations				
Donations to nominated charities	2,656	-	2,656	1,580
	<u>2,656</u>		<u>2,656</u>	<u>1,580</u>
3b Activities directly related to Church work				
Ministry: Parish Share	65,629		65,629	65,419
Pastoral Expenses	776		776	1,051
Service Costs - Organ & Choir Expenses etc.	5,529	130	5,659	5,774
Church - running expenses	11,185		11,185	13,621
Church Renovations	7,337		7,337	16,982
Sound system	10,129		10,129	
Social Activities			-	161
Children and Young people	936		936	201
Holiday Club paid from Group income	956		956	
Church hall running costs	3,031		3,031	1,779
Cottage running costs	1,823		1,823	358
	<u>107,331</u>	<u>130</u>	<u>107,461</u>	<u>105,346</u>
3c Church Management and Administration				
Office costs	11,684		11,684	11,285
Office costs paid from Group income			-	25
Independent Examiner's Fees	1,200		1,200	1,200
Bank charges	364		364	266
	<u>13,248</u>	<u>-</u>	<u>13,248</u>	<u>12,776</u>
<b>TOTAL RESOURCES USED</b>	<u>123,235</u>	<u>130</u>	<u>123,365</u>	<u>119,702</u>
<b>4 TRUSTEES REMUNERATION</b>				
No Trustees received any remuneration or benefits during the year.				

PAROCHIAL CHURCH COUNCIL OF THE PARISH OF CHRIST CHURCH EATON  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR TO 31st DECEMBER 2021

		2021 £	2020 £
<b>5 COLMAN ROAD COTTAGE FUND</b>			
Opening Balance		9,154	2,128
Income - Rent		6,826	7,384
Expenditure		- 1,349 -	358
Closing Balance		<u>14,631</u>	<u>9,154</u>
<b>6 PARISH HALL FUND</b>			
Opening Balance		15,468	2,997
Transfers to-/ from General Fund			-
Income - Hall Hire		17,468	14,250
Expenditure		- 2,887 -	1,779
Closing Balance		<u>30,049</u>	<u>15,468</u>
<b>7 CHURCH WINDOWS FUND</b>	Income restricted for restoration of church windows		
Opening Balance			2,119
Income	Transfer		18
Expenditure		-	2,137
Closing Balance		<u>-</u>	<u>-</u>
<b>8 ORGAN FUND</b>	Income restricted for restoration of church organ		
Opening Balance		3,618	3,618
Income			-
Expenditure		- 130	-
Closing Balance		<u>3,488</u>	<u>3,618</u>
<b>9 CHILDRENS FUND</b>			
Opening Balance			
Income	Donations	500	500
Expenditure			-
Closing Balance		<u>500</u>	<u>500</u>
<b>10 BELL TOWER FUND</b>	Income restricted to fund Bell Tower Renovation costs.		
Opening Balance		782	782
Income	Donations plus tax recovered		-
Expenditure			-
Closing Balance		<u>782</u>	<u>782</u>
<b>11 BURIAL GROUND FUND</b>	Income restricted to Burial costs		
Opening Balance		50	50
Income			
Expenditure			
Closing Balance		<u>50</u>	<u>50</u>
<b>12 FRIENDS OF CCEPCC</b>	Fundraising Fund		
Opening Balance		4,678 -	148
Income		6,914	4,851
Expenditure		-	25
Transfer			
Closing Balance		<u>11,592</u>	<u>4,678</u>
<b>13 STAFF COSTS</b>			
Wages and salaries		9,942	9,652
Pension costs		82	305
		<u>10,024</u>	<u>9,957</u>
<b>14 LIABILITIES - amounts falling due within one year</b>			
Accruals		1,200	1,200
Other Creditors		8,917	10,070
		<u>10,117</u>	<u>11,270</u>
<b>15 ANALYSIS OF NET ASSETS BY FUNDS</b>			
	2021	2020	
	Unrestricted Funds	Restricted Funds	Unrestricted Funds
Current Assets	119,940	16,412	133,235
Current Liabilities	- 10,117	-	- 11,270
<b>FUND BALANCE</b>	<u>109,823</u>	<u>16,412</u>	<u>£121,965</u>
			<u>£9,627</u>



## Independent Examiners Certificate

Report to the trustees/ members of:

Parochial Church Council of the Ecclesiastical  
Parish of Christchurch, Eaton, Norwich

On accounts for the year ended:

31-12-21

Charity no (if any):

1130553

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2021

### Responsibilities and basis of report

As the charity's trustees, you 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [ ACCA ]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

\* Please delete the words in the brackets if they do not apply.

Signed:

AMP

Date:

12/5/22

Name:

Andrew Parker



Relevant professional qualification(s) or body (if any)

FCCA

Address:

The Adelphi

1-11 John Adam Street

London WC2N 6AU

## Section B

### Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose