

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF EATON ST ANDREW

England & Wales · Charity number 1130712

Details

Other names	EATON ST ANDREW PAROCHIAL CHURCH COUNCIL, EATON ST ANDREW PCC, ST ANDREW'S EATON
Status	Registered
Legal form	Previously excepted
Registered	2009-07-24
Register	View on the Charity Commission register

Contact

Address	Parishes Office 41 Church Lane Eaton Norwich NR4 6NW
Phone	01603473646
Email	office@eatonchurches.org.uk
Website	www.standrewseaton.org.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Regular public worship open to all; provision of sacred space for personal prayer and contemplation; pastoral work; teaching of Christianity; taking of religious assemblies in schools; the provision of youth activities with a Christian ethos; promotion of Christianity; promoting the whole mission of the Church; supporting other charities in the UK and overseas

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£137,179	£148,052	-	-
2024-12-31	£135,618	£140,561	-	-
2023-12-31	£148,819	£163,054	-	-
2022-12-31	£147,194	£133,343	-	-
2021-12-31	£110,686	£122,639	-	-
2020-12-31	£173,679	£116,242	-	-

Trustees

Name	Role	Appointed
Christine Elizabeth Bensley		2023-05-15
Colin Morgan		2024-05-13
DR HR KING		2016-04-25
Dr DAVID ROBERT CHRISTOPHER PLUME		2026-05-18
Graham Donald Bensley		2023-05-15
James Gascoyne Clifford Oxley-Brennan		2024-05-13
James Ryder		2025-05-19
KEVIN MICHAEL PINNOCK		2015-04-27
Leslie Moore		2025-05-19
MR CG SMITH		
Mary Nelson		2021-05-17
Mrs J Scott		2018-04-24
Patricia Hodgson		2025-05-19
Rev James Cook		2020-07-13
Susan Day		2024-05-13

Accounts

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report and Financial Statements

For the year ended 31 December 2025

Charity no. 1130712

Incumbent

The Revd Dr James Cook

Bank

Barclays Bank PLC

Parish Office

Church Lane

Eaton, Norwich

Norfolk, NR4 6NW

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

For the year ended 31 December 2025

Aim and purposes

St Andrew's Parochial Church Council (the Council) has the responsibility of co-operating with the incumbent, the Reverend Doctor James Cook, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The Council is also responsible for the maintenance of the Church Hall and Burial Ground in Church Lane Eaton.

Objectives and Activities

The Council is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St Andrew's. The Council maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, sacrament and music.

When planning our activities for the year, the incumbent and the Council have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing a knowledge of and trust in Jesus Christ.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work, it is also important that we maintain the fabric of the Church, the Church Hall and the Burial Ground.

Achievements and Performance

Worship and Prayer

The first full year of a new incumbency saw a return to the regular rhythms of parish life. Sunday and midweek services continued, supported by visiting preachers from other parishes, alongside monthly prayer meetings, study opportunities, and services for festivals and life events.

Numbers attending regular and festival services saw a slight increase on 2024, in particular at Christmas, where most services were very well attended. Figures, however, remain down from before the pandemic, a pattern replicated across the Church of England. We held a full programme of well-attended services and events at both Easter and Christmas, including carol singing in local care homes and in the local supermarket.

In the New Year, a small number attended an introductory course into Christian faith. This was followed in Lent by a Lent Course, open to members of the congregation and the wider community, to deepen their knowledge of their Christian faith. Fortnightly Connect Groups in members' homes continue to be a rich source of deepening faith and strengthening relationships. For the first time a summer book group was held again to help deepen understanding of some aspect of Christian faith.

As well as our regular services, we have enabled members from the wider community to celebrate and thank God at the milestones of the journey through life. There were 2 infant/child baptisms, and no weddings. We also held 15 funerals in the church, 4 burials of ashes either in the churchyard or in the separate Burial Ground, and a further 8 funeral services taken at other local venues by our clergy.

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

For the year ended 31 December 2025

With regard to numbers, this year saw a full revision of the Church Electoral Roll, which now contains 113 individuals of which 36 are not resident within the Parish. The average attendance at all services increased slightly to 73 adults and 3 children under 16 years of age. In 2024 the average was 68 adults and 3 children.

Deanery and Diocesan Synods

Two members of the Council sit on the Deanery Synod, and two (including the incumbent) on the Diocesan Synod. This provides the Council with an important link between the parish and the wider structures of the church.

Maintaining the Church and Hall

Various repairs were required to the Church during the year. The total amount spent, including other minor work, amounted to £8,609 (2024 - £490). The repairs to the Hall in the year amounted to £1,367 (2024 - £1,092). In addition, £6,120 was spent on consultants' fees in relation to the proposed redevelopment of the Hall.

Safeguarding

The Wardens and PCC have recorded their due regard for the House of Bishops' guidance for policy and practice in the safeguarding of children and vulnerable adults. They have approved and adopted the required statements and these are displayed in the Church.

Pastoral Care

The Pastoral Care Team continued to provide church member care and development and to aid growth in Christian discipleship and mission. To aid pastoral care, the Parish is divided into four areas, with coordinators responsible for each area and a further coordinator also caring for those living outside the parish boundary. All coordinators (and other parish visitors) receive appropriate training in safeguarding provided by the Diocese. Telephone contact is maintained as necessary. In April, members of the team participated in a mental health training afternoon held in the church for pastoral care teams across the deanery.

Missionary and Outreach Work

Through the year, we have run a full programme of regular and occasional activities for the church and the wider community. The Toddlers Group, which meets on Tuesday mornings, continued to function throughout 2024. On average of 18 families attended each week. On some occasions as many as 57 visitors (children and carers) attended in a week.

The monthly Old Eatonians meetings and Art Cafe, and the weekly Community Café, both serve local people with community and care. More occasional events also brought people from across Eaton together, such as the Mission Fairs in the Spring and Autumn, the Eco Day, and the summer Garden Party. For the first time, this year we also hosted a Lunar New Year celebration, particularly to serve the growing numbers of Hong Kongers in the local area.

We were able to continue our support of the work of our mission partners with the Church Mission Society. This year we continued to support Dick and Caroline Seed in Cape Town (working in theological teaching and leadership training), providing £1,500 for their work. We also began supporting Mirna Paulo (working with women and young people particularly from indigenous communities in the Anglican Diocese of Northern Argentina), providing a further £1,500. An additional £2,516 was raised for the Church Mission Society at the Spring and Autumn Fairs.

We supported various local charities by our Charity of the month donations which amounted to £2,904 (2024 - £4,109) for the year.

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

For the year ended 31 December 2025

Children, Young People and Families

Our work with children and young people continued throughout the year. The Sunday school was available every other Sunday, although few children attend. The special parade services on Mothering Sunday and Remembrance Sunday, and in addition this year at Harvest, were once again well attended by our local Scout troop and their families. A new initiative for this year was to hold all-age services on the 5th Sunday of the month.

We continued the single-morning workshops and held 4 in the year with approximately 30 children each time, finishing with a short service in the church. For children who were interested, but who couldn't attend the workshops, we produced special activity packs on related themes – which were greatly appreciated by the children and their families. The final Christingle workshop saw over 40 children in attendance, with parents and carers joining at the end for a Christingle service in church. These activities were run jointly with our neighbouring parish, Christ Church, Eaton.

Group Council

The Instrument providing for a Group Council is dated 14 November 2007. It established the Group Council and set out its composition, meetings and remit. Existing areas of shared work were set out in the Instrument, although they can change over time and include:

- children and youth work;
- overseas mission support (prayer and financial giving);
- giving to missions and charities;
- joint groups, services and joint fund-raising activities, as well as determining where monies raised by such events should be spent;
- administration (producing and circulating) of Christmas and Easter cards and other mail shots across the two Parishes, the Parish magazine and weekly news-sheets; and
- the running of the Parishes Office.

The Instrument states that each Council may delegate to the Group Council such of its functions as it sees fit, provided that both Church Councils agree to delegate the same function.

Financial Review

Receipts on unrestricted and designated funds were £131,842 of which £57,360 was from planned giving, £14,346 from Gift Aid recovered, £9,558 from collections, £22,381, from fees and lettings (including £14,239 from Hall lettings), £7,594 from bank interest and £2,522 representing the share of magazine income.

The cost of Ministry and other activities relating to the work of the church amounted to £103,955 for the year and this included a payment of £72,505 for the Diocesan Quota (Parish Share), depreciation of £4,183, administration costs of £35,666, £6,120 for consultants' fees in relation to plans for the Hall and £2,619 representing the share of magazine expenses.

The net result for the year was a deficit of £11,289 on unrestricted and designated funds of which £11,172 related to a deficit on unrestricted funds and £117 related to a deficit on designated funds.

Unrestricted and designated reserves at the end of the year amounted to £152,483. This figure includes designated funds of £12,390 (Organ Fund), £29,406 (Thatch Sinking Fund), £25,000 (Contingency), £6,221 (Sound system Fund) and £8,000 (Income received in advance as explained in Note 11 to the Financial Statements). The balance on General (unrestricted funds) at the year end was £69,640 (2024 - £80,812).

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

For the year ended 31 December 2025

The overall balance on designated funds fell largely as a result of a net transfer of £5,000 to unrestricted funds representing deferred income released of £8,000 and a transfer of £3,000 to the Thatch Sinking Fund. There was income of £10,006 and expenses including depreciation of £1,738 leaving a balance of £82,843.

Income and expenditure on restricted funds represents funds from a number of sources. The Parish Magazine is a joint venture with Christ Church and St Andrew's share of the income and expenditure is now shown in unrestricted funds as explained in Note 13 to the Financial Statements.

Reserves

Surplus funds are invested in a deposit account managed by CCLA which manages investments for many churches and charities. This fund spreads the risk over a number of banks. The rate of interest at 31 December 2025 was 3.85%. This rate of return compares well with rates offered to charities by the major banks for easy access deposits.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular, we want to mention the churchwarden and five deputy wardens for their service, and all the other members of the Council for their valuable contribution to our ministry and for keeping the church running.

Structure, governance and management

The method of appointment of Council members is set out in the Church Representation Rules. At St Andrew's the membership of the Council consists of the incumbent (our vicar), churchwardens, the licensed lay minister and members elected by those members of the congregation who are on the electoral roll of the church.

All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the Council.

The Council members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the Council are to be spent and the full Council met eight times during the year.

Given its wide responsibilities the Council has a number of teams each dealing with a particular aspect of parish life. These committees are all responsible to the Council and report back to it regularly.

The PCC members who have served from 1 January 2025 until the date this report was approved were:

Ex Officio members:

Incumbent:

The Reverend Doctor James Cook

Wardens:

Christopher Smith

Vacancy

Treasurer:

Kevin Pinnock

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

For the year ended 31 December 2025

Diocesan Synod Representative:

Hannah Ruth King

Deanery Synod Representative:

Jane Scott

Elected members:

Janet Benson

Christine Bensley

Graham Bensley

Barry Capon

Stepped down 13 October 2025

Sue Day

Patricia Hodgson

Elected 13 May 2025

Leslie Moore

Elected 13 May 2025

Colin Morgan

Mary Nelson

James Oxley-Brennan

James Ryder

Elected 13 May 2025

Edwin Wall

Stepped down 13 May 2025

Administrative information

St Andrew's Church is situated in Church Lane, Eaton. It is part of the Diocese of Norwich within the Church of England. The correspondence address is Parishes Office, 41 Church Lane, Eaton, Norwich NR4 6NW.

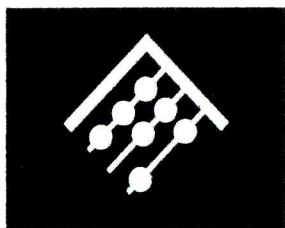
The Council is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and as a result of a subsequent change in the regulations by the Charity Commission is registered as a charity under the name "The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew". The charity registration number is 1130712.

Approved by the PCC on 20 April 2025 and signed on their behalf by:

J COOK



Vicar



ABACUS
a name you can count on
**Accountants
Book-Keepers
Consultants**

The Willows, Ipswich Road
Long Stratton, NR15 2TG
Tel. 01508 333040
office@abcabacus.co.uk
www.abcabacus.co.uk

Independent examiner's report to the trustees of "The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew"

I report on the accounts of the above charity number 1130712 for the year ended 31 December 2025

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 (the Act). The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 you as trustees 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 accounts 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 matter has come to my attention which gives me reasonable cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the 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.

Peter Bussey FFA FIPA

18th May 2026

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Statement of Financial Activities

As at 31 December 2025

	Note	Unrestricted & Designated FUNDS £	Restricted FUNDS £	Total 2025 £	2024 £
Incoming Resources					
Incoming Resources from Donors	2a	81,264	-	81,264	66,871
Other Voluntary incoming resources	2b	10,484	-	10,484	23,529
Income from Charity and ancillary trading	2c	32,500	4,649	37,149	34,665
Income from investments	2d	7,594	688	8,282	7,804
Total Incoming Resources		131,842	5,337	137,179	132,869
Resources Used					
Grants and Donations	3a	3,510	-	3,510	3,070
Activities directly relating to the work of the church	3b	103,955	3,476	107,431	98,726
Church management and administration	3c	35,666	1,445	37,111	32,349
Total Resources Used		143,131	4,921	148,052	134,145
Net Outgoing Resources (Net movement of Funds)		(11,289)	416	(10,873)	(1,276)
Balances brought forward 1 January		163,772	41,320	205,092	206,368
Funds Transferred	12	-	-	-	-
Balances carried forward at 31 December		152,483	41,736	194,219	205,092

The notes on pages 9 to 15 form part of these accounts

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Balance Sheet

As at 31 December 2025

	Note	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	6		14,428		18,611
Current Assets					
Debtors and prepayments	7	13,398		11,949	
Short term deposits		159,955		169,072	
Cash at bank and in-hand		<u>16,340</u>		<u>13,753</u>	
		189,693		194,774	
Liabilities					
Amounts falling due within one year	8	<u>(9,902)</u>		<u>(8,293)</u>	
Net Current Assets			179,791		186,481
Net Assets			<u>194,219</u>		<u>205,092</u>
Funds	12				
Restricted			41,736		41,320
Designated		82,843		82,960	
Unrestricted: General Funds		<u>69,640</u>		<u>80,812</u>	
			152,483		163,772
			<u>194,219</u>		<u>205,092</u>

Approved by the PCC on 20 April 2026 and signed on their behalf by:



J COOK

Incumbent



K PINNOCK

Treasurer

The notes on pages 9 to 15 form part of these accounts

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2025

1 Accounting Policies

The Parochial Church Council is a public benefit entity within the meaning of FRS102. The Financial Statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, and in accordance with FRS102 (2016) as the applicable accounting standard and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

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.

The accounts include all transactions, assets and liabilities 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. Collections for nominated charities are no longer dealt with through the Statement of Financial Activities as restricted funds but are held separately as Agency accounts and shown as creditors to the extent that they have not been paid over at the year end.

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.

Gift Aid recoverable is recognised in the same period as the receipt of the covenants or gift aid donations.

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 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

Grants:

Grants and Donations are accounted for when paid, or when awarded if a binding obligation is created.

Activities Directly Relating to the Work of the Church:

The Diocesan Quota or parish share is accounted for when payable. Any quota unpaid at 31st December is provided for as an operational liability and shown as a creditor.

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2025

Fixed assets

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

Individual items of equipment used within the church premises are capitalised and depreciated over their anticipated useful lives:

Blinds, projectors, cameras & equipment:	5 years
Electronic organs:	15 years

Current assets

Amounts owing to the PCC at 31 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 Barclays Bank.

2 Incoming Resources

	Unrestricted & Designated Funds £	Restricted Funds £	Total 2025 £	2024 £
2a Incoming resources from donors				
Planned Giving	57,360	-	57,360	48,064
Income Tax Recovered	14,346	-	14,346	14,198
Collections at all services	9,558	-	9,558	4,609
	<u>81,264</u>	<u>-</u>	<u>81,264</u>	<u>66,871</u>
2b Other voluntary incoming resources				
Donations, Appeals, etc.	8,858	-	8,858	11,510
Grants & legacies	607	-	607	11,000
Fund raising events (fetes etc.)	1,019	-	1,019	1,019
	<u>10,484</u>	<u>-</u>	<u>10,484</u>	<u>23,529</u>
2c Income from charitable and ancillary trading				
Share of magazine income	2,522	-	2,522	2,788
Church hall lettings etc.	14,239	-	14,239	13,500
Church Letting	2,928	-	2,928	2,375
Fees	5,214	1,650	6,864	9,377
Miscellaneous	7,597	2,999	10,596	6,625
	<u>32,500</u>	<u>4,649</u>	<u>37,149</u>	<u>34,665</u>

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2025

2 Incoming Resources (continued)

	Unrestricted & Designated Funds £	Restricted Funds £	Total 2025 £	2024 £
2d Income from investments				
Dividends	-	688	688	672
Bank interest	7,594	-	7,594	7,132
	<u>7,594</u>	<u>688</u>	<u>8,282</u>	<u>7,804</u>
Total Incoming Resources	<u>131,842</u>	<u>5,337</u>	<u>137,179</u>	<u>132,869</u>
Collections for charities do not form part of the income of the Church and are therefore not included in the SOFA. Total collected in year:			<u>2,904</u>	<u>4,109</u>

3 Resources Used

	Unrestricted & Designated FUNDS £	Restricted FUNDS £	Total 2025 £	2024 £
3a Grants and donations				
Support	-	-	-	-
Donations to nominated charities	3,510	-	3,510	3,070
	<u>3,510</u>	<u>-</u>	<u>3,510</u>	<u>3,070</u>
3b Activities directly relating to the work of the church				
Ministry: Diocesan quota	72,505	-	72,505	70,210
Clergy expenses	365	-	365	546
Church running expenses	2,464	-	2,464	1,779
Maintenance and running costs	16,203	2,862	19,065	12,766
Children and young people	22	614	636	879
Share of Parish magazine expenses	2,619	-	2,619	2,463
Church Hall running costs	5,594	-	5,594	5,900
Depreciation	4,183	-	4,183	4,183
	<u>103,955</u>	<u>3,476</u>	<u>107,431</u>	<u>98,726</u>
3c Church management and administration				
Administration expenses	25,144	1,445	26,589	22,112
Miscellaneous	10,522	-	10,522	10,237
	<u>35,666</u>	<u>1,445</u>	<u>37,111</u>	<u>32,349</u>
Total resources used	<u>143,131</u>	<u>4,921</u>	<u>148,052</u>	<u>134,145</u>
Independent Examiner's fee for year			<u>580</u>	<u>500</u>

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2025

4 Payments to Trustees in year

	2025 No of Trustees	2024 No of Trustees	2025 £	2024 £
Telephone and internet	1	1	246	243
Travel	1	1	95	105
Other	1	1	23	198

5 Staff Costs

	2025 £	2024 £
Wages and salaries Number of Employees 4 (2023 - 3)	16,568	14,654
Pension costs	646	1,064
Total	<u>17,214</u>	<u>15,718</u>

6 Fixed Assets

Tangible Fixed Assets

Cost

Opening balance	53,596	53,596
Additions during the year	-	-
Closing Balance	<u>53,596</u>	<u>53,596</u>

Depreciation

Opening balance	34,985	30,802
Charge during the year	4,183	4,183
Closing Balance	<u>39,168</u>	<u>34,985</u>

Net asset value at year end

<u>14,428</u>	<u>18,611</u>
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7 Debtors and prepayments

	2025	2024
Prepayments	-	-
Other Debtors	13,398	11,949
	<u>13,398</u>	<u>11,949</u>

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2025

8	Liabilities - amounts falling due within one year	2025	2024
	Accruals	6,320	5,812
	Share of magazine income relating to Christ Church, Eaton	1,265	1,362
	Other Creditors	2,317	1,119
		<u>9,902</u>	<u>8,293</u>

9 Analysis of Net Assets by Fund

	2025		2024	
	Unrestricted and designated funds	Restricted funds	Unrestricted and designated funds	Restricted funds
	£	£	£	£
Fixed Assets	14,428	-	18,611	-
Current Assets	147,957	41,736	153,454	41,320
Current Liabilities	(9,902)	-	(8,293)	-
Fund Balance	<u>152,483</u>	<u>41,736</u>	<u>163,772</u>	<u>41,320</u>

10	Burial Ground Trust	2025 £	2024 £
	Income received in year	<u>672</u>	<u>634</u>
	Value of holding at 31 December 2025	<u>23,774</u>	<u>24,764</u>

11 St Andrew's Church Hall

	2025 £	2024 £
Lettings income	14,239	13,500
Expenditure		
Wages - cleaning	1,843	1,563
Heat and Light	2,876	3,359
Repairs and sundry expenses	1,367	2,475
Consultant's fees	6,120	5,550
Rates and Insurance	<u>1,379</u>	<u>1,384</u>
	(13,585)	(14,331)
Surplus for the year included in General Funds	<u>654</u>	<u>(831)</u>

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2025

12 Designated and Restricted Funds

	Balances at 1 January 2025	Income	Expenditure	Transfer from/(to) restricted and unrestricted funds	Balances at 31 December 2025
	£	£	£	£	£
Designated Funds					
Income received in advance	16,000	-	-	(8,000)	8,000
Community Cafe	572	3,785	(2,791)	-	1,566
Eco- church Fund	260	-	-	-	260
Thatch Sinking Fund	27,000	-	(594)	3,000	29,406
Organ Fund	14,128	-	(1,738)	-	12,390
Sound system Fund	-	6,221	-	-	6,221
Contingency Fund	25,000	-	-	-	25,000
	<u>82,960</u>	<u>10,006</u>	<u>(5,123)</u>	<u>(5,000)</u>	<u>82,843</u>

Income received in advance (designated fund)

In 2020 a trust fund which had been contributing £8,000 to planned giving liquidated the fund and made a final payment of £56,000 to the Parish. In order to maintain continuity of income this amount has been placed in a designated fund and annual transfers of £8,000 are made to unrestricted income. The first transfer was made in 2020. A further £8,000 has been transferred this year leaving a net balance at 31 December 2025 of £8,000.

Organ Fund (designated fund)

The funds in the Organ Fund (a designated fund) were transferred from General Funds in 2018. Depreciation on the two new organs is charged against the Fund over the estimated life of the organs.

Thatch Sinking Fund (designated fund)

An annual transfer is made to this Fund to build a balance of funds to cover the cost of renewing the Thatch when required.

Restricted Funds

Burial Ground	38,520	2,339	(2,862)	-	37,997
Church flowers	422	-	-	-	422
Riches Burial Fund	513	-	-	-	513
Mothers Union LFL	196	-	-	-	196
Community Care	1,669	1,349	(1,445)	-	1,573
Children & Youth Fund	-	1,649	(614)	-	1,035
	<u>41,320</u>	<u>5,337</u>	<u>(4,921)</u>	<u>-</u>	<u>41,736</u>

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2025

13 Parish Magazine

The Parish Magazine is published jointly with Christ Church, Eaton each month. The income and expenditure and balance carried forward at the year end was shown as a restricted fund in previous accounts. It has been decided that it is more appropriate to treat the transactions as a joint venture between the two parishes. Accordingly only the share of income and expenditure and balance carried forward at the year end relating to St Andrew's is shown in General Funds in the SOFA with the balance relating to Christ Church shown as a creditor in the balance sheet. The comparative figures for previous years have been amended to reflect this.

		2025 £	2024 £
Total:			
Income on magazine sales and advertising		5,044	5,498
Expenditure on printing and distribution		(5,238)	(4,926)
Total (deficit)/surplus for the year		<u>(194)</u>	<u>572</u>
Share of (deficit)/surplus for the year relating to St Andrew's included in the SOFA		<u>(97)</u>	<u>286</u>
Share of total surplus carried forward	:		
St Andrew's	Included in General Funds carried forward	1,265	1,362
Christ Church	Included in current liabilities	1,265	1,363
		<u>2,530</u>	<u>2,725</u>

Accounts

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report and Financial Statements

For the year ended 31 December 2024

Charity no. 1130712

Incumbent

The Revd Dr James Cook

Bank

Barclays Bank PLC

Parish Office

Church Lane

Eaton, Norwich

Norfolk, NR4 6NW

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

For the year ended 31 December 2024

Aim and purposes

St Andrew's Parochial Church Council (the Council) has the responsibility of co-operating with the incumbent, the Reverend Doctor James Cook, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The Council is also responsible for the maintenance of the Church Hall and Burial Ground in Church Lane Eaton.

Objectives and Activities

The Council is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St Andrew's. The Council maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, sacrament and music.

When planning our activities for the year, the incumbent and the Council have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing a knowledge of and trust in Jesus Christ.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work, it is also important that we maintain the fabric of the Church, the Church Hall and the Burial Ground.

Achievements and Performance

St Andrew's began 2024 in interregnum, following the departure of the previous incumbent, Phil Rodd, the previous year. During the interregnum, church life was overseen by the churchwarden and the curate. The churchwarden was also appointed, along with the PCC Secretary, as the Parish Representatives in the appointment process for a new incumbent. Once the purchase of a new vicarage had been confirmed, the advertisement went live in March, with interviews in May. Four candidates applied and two were interviewed. The outcome was that the current curate, James Cook, was appointed as the next incumbent. He was installed by the Bishop of Norwich at a special service at St Andrew's on the 23rd September, attended by representatives of the local community.

Worship and Prayer

Despite the changes, many of the usual activities of church life continued. During Lent we ran a well-attended Lent Course on the Early Church, helping established members and visitors from other churches to become more confident in their Christian faith. After Christmas, a course aimed at those looking into Christian faith was attended by many, both long-standing members of the church and others from the wider community. Fortnightly Connect Groups in members' homes continue to be a rich source of deepening faith and strengthening relationships.

Numbers attending regular and festival services have remained broadly consistent with 2023. Figures are, however, still down from before the pandemic, a pattern replicated across the Church of England. We held a full programme of well-attended festival services at both Easter and Christmas, including carol singing in local care homes and in the local supermarket.

With regard to numbers, there are 134 on the Church Electoral Roll of which 40 are not resident within the Parish. The average attendance at all services decreased slightly to 68 adults and 3 children under 16 years of age (the

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

decrease was, though, largely due to a correction in the calculation and changes to how monthly services were included in the figures). In 2023 the average was 72 adults and 3 children.

As well as our regular services, we have enabled community members to celebrate and thank God at the milestones of the journey through life. There were 9 baptisms (one of which was of an adult), and 5 weddings. We also held 12 funerals in the church, and 5 burials of ashes either in the churchyard or in the separate Burial Ground, and a further 4 funeral services taken at other local venues by our clergy.

Deanery and Diocesan Synods

Two members of the Council sit on the Deanery Synod, and two (including the incumbent) on the Diocesan Synod. This provides the Council with an important link between the parish and the wider structures of the church.

Maintaining the Church and Hall

No major repairs were required for the Church during the year. The total amount spent, including other minor work, amounted to £490 (2023 - £3,191). The total spent on repairs to the Hall in the year amounted to £1,092 (2023 - £39,153).

Safeguarding

The Wardens and PCC have recorded their due regard for the House of Bishops' guidance for policy and practice in the safeguarding of children and vulnerable adults. They have approved and adopted the required statements and these are displayed in the Church:

Pastoral Care

The Pastoral Care Team continued to provide church member care and development and to aid growth in Christian discipleship and mission. To aid pastoral care, the Parish is divided into four areas, with coordinators responsible for each area and a further coordinator also caring for those living outside the parish boundary. All coordinators (and other parish visitors) receive appropriate training in safeguarding provided by the Diocese. Telephone contact is maintained as necessary. In April, members of the team participated in a mental health training afternoon held in the church for pastoral care teams across the deanery.

Missionary and Outreach Work

Through the year, we have run a full programme of regular and occasional activities for the church and the wider community. The Toddlers Group, which meets on Tuesday mornings, continued to function throughout 2024. On average of 14 families attended each week. On some occasions as many as 50 visitors (children and carers) attended in a week.

The monthly Old Eatonians meetings, and the weekly Community Café, both serve local people with community and care. Similarly, a new initiative was begun towards the end of the year, a monthly Art Café to provide space and friendship for any who enjoy creativity - the new café began in December with a fully-booked wreath-making workshop in preparation for Christmas. More occasional events also brought people from across Eaton together, such as the Mission Fairs in the Spring and Autumn, the Eco Day, and the summer Garden Party.

We were able to continue in our support of the work of our mission partners with the Church Mission Society. This year we continued to support Dick and Caroline Seed in Cape Town (working in theological teaching and leadership training), providing £1,500 for their work. We also began supporting Mirna Paulo (working with women and young people particularly from indigenous communities in the Anglican Diocese of Northern Argentina), providing a further £1,500. An additional £2,069 was raised for the Church Mission Society at the Spring and Autumn Fairs.

We supported various local charities by our Charity of the month donations which amounted to £4,109 (2023 - £5,215) for the year.

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

Children, Young People and Families

Our work with children and young people continued throughout the year. The Sunday school was available every other Sunday, although few children attend. The special parade services on Mothering Sunday and Remembrance Sunday were once again well attended by our local Scout troop and their families.

We continued the single-morning workshops and held 4 in the year with approximately 30 children each time, finishing with a short service in the church. For children who were interested, but who couldn't attend the workshops, we produced special activity packs on related themes - which were greatly appreciated by the children and their families. The final Christingle workshop saw a record number of nearly 40 children in attendance, with parents and carers joining at the end for a Christingle service in church. These activities were run jointly with our neighbouring parish, Christ Church, Eaton.

Group Council

The Instrument providing for a Group Council is dated 14 November 2007. It established the Group Council and set out its composition, meetings and remit. Existing areas of shared work were set out in the Instrument, although they can change over time and include:

- children and youth work;
- overseas mission support (prayer and financial giving);
- giving to missions and charities;
- joint groups, services and joint fund-raising activities, as well as determining where monies raised by such events should be spent;
- administration (producing and circulating) of Christmas and Easter cards and other mail shots across the two Parishes, the Parish magazine and weekly news-sheets; and
- the running of the Parishes Office.

The Instrument states that each Council may delegate to the Group Council such of its functions as it sees fit, provided that both Church Councils agree to delegate the same function.

Financial Review

Receipts on unrestricted and designated funds were £109,280 of which £43,464 was from planned giving, £13,273 from Gift Aid recovered, £4,609 was from collections, £23,152 was from fees and lettings (including £13,500 on Hall lettings), and £7,132 from bank interest.

The cost of Ministry and other activities relating to the work of the church amounted to £90,430 for the year and this included a payment of £70,210 for the Diocesan Quota (Parish Share) and depreciation of £4,183. Administration costs amounted to £30,987 including £6,060 for architects fees in relation to plans for the Hall.

The net result for the year, after a transfer of £4,000 from restricted funds, was a deficit of £15,207 on unrestricted and designated funds of which £14,041 related to a deficit on unrestricted funds and £1,166 related to a deficit on designated funds. Income from Planned Giving increased whereas income from Collections decreased.

Unrestricted and designated reserves at the end of the year amounted to £162,409. This figure includes designated funds of £14,128 (Organ Fund), £27,000 (Thatch Sinking Fund), £25,000 (Contingency) and £16,000 (Income received in advance as explained in Note 11 to the Financial Statements). The balance on General (unrestricted funds) at the year end was £79,448.

The overall balance on designated funds fell largely as a result of a net transfer of £6,242 to unrestricted funds representing deferred income released of £9,242 and a transfer of £3,000 to the Thatch Sinking Fund. There was income of £1,452 and depreciation of £1,738 leaving a balance of £82,960.

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

Receipts on restricted funds of £26,338 represent funds from a number of sources including magazine sales and advertising of £5,498. A transfer of £8,000 (£4,000 each) was made to the General funds of St Andrew's and Christ Church.

Reserves

Surplus funds are invested in a deposit account managed by CCLA which manages investments for many churches and charities. This fund spreads the risk over a number of banks. The rate of interest at 31 December 2023 was 4.7%. This rate of return compares well with rates offered to charities by the major banks for easy access deposits.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular we want to mention the churchwarden and five deputy wardens for their service, and all the other members of the Council for their valuable contribution to our ministry and for keeping the church running.

Structure, governance and management

The method of appointment of Council members is set out in the Church Representation Rules. At St Andrew's the membership of the Council consists of the incumbent (our vicar), churchwardens, the licensed lay minister and members elected by those members of the congregation who are on the electoral roll of the church.

All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the Council.

The Council members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the Council are to be spent and the full Council met eight times during the year.

Given its wide responsibilities the Council has a number of teams each dealing with a particular aspect of parish life. These committees are all responsible to the Council and report back to it regularly.

The PCC members who have served from 1 January 2024 until the date this report was approved were:

Ex Officio members:

Incumbent:

The Reverend Doctor James Cook Installed 23 September 2024

Curate

The Reverend Doctor James Cook Until 22 September 2024

Wardens:

Adeolu Adeyeye Stepped down 13 May 2024

Christopher Smith

Treasurer:

Kevin Pinnock

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

Secretary to PCC

Hannah Ruth King

Representative on Deanery Synod

Representative on Diocesan Synod (from 23 November 2024)

Elected members:

Janet Benson

Christine Bensley

Graham Bensley

Barry Capon

Sue Day

Elected 13 May 2024

Marilyn Evans

Representative on Deanery Synod

Stepped down 13 May 2024

David Hughes

Stepped down 13 May 2024

Colin Morgan

Representative on Deanery Synod (until 13 May 2024)

Mary Nelson

James Oxley-Brennan

Elected 13 May 2024

David Plume

Stepped down 13 May 2024

Neil Rout

Jane Scott

Representative on Deanery Synod (from 13 May 2024)

Edwin Wall

Administrative information

St Andrew's Church is situated in Church Lane, Eaton. It is part of the Diocese of Norwich within the Church of England. The correspondence address is Parishes Office, 41 Church Lane, Eaton, Norwich NR4 6NW.

The Council is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and as a result of a subsequent change in the regulations by the Charity Commission is registered as a charity under the name "The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew". The charity registration number is 1130712.

Approved by the PCC on 12 May 2025 and signed on their behalf by:

J COOK



Vicar



ABACUS

a name you can count on

**Accountants
Book-Keepers
Consultants**

The Willows, Ipswich Road
Long Stratton, NR15 2TG
Tel. 01508 333040
office@abcabacus.co.uk
www.abcabacus.co.uk

Independent examiner's report to the trustees of "The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew"

I report on the accounts of the above charity number 1130712 for the year ended 31 December 2024

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 (the Act). The charity's trustees consider that an audit is not required for this year under section 144 of the Act 1993 and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 you as trustees 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 accounts 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 matter has come to my attention which gives me reasonable cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the 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.

Peter Bussey FFA FIPA

9th May 2025

abc abacus ~ the name you can count on !

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Statement of Financial Activities

For the year ended 31 December 2024

	Note	Unrestricted & Designated FUNDS £	Restricted FUNDS £	Total 2024 £	2023 £
Incoming Resources					
Incoming Resources from Donors	2a	61,346	5,525	66,871	69,364
Other Voluntary incoming resources	2b	13,029	10,500	23,529	39,847
Income from Charity and ancillary trading	2c	27,773	9,641	37,414	34,603
Income from investments	2d	7,132	672	7,804	5,005
Total Incoming Resources		109,280	26,338	135,618	148,819
Resources Used					
Grants and Donations	3a	3,070	-	3,070	3,010
Activities directly relating to the work of the church	3b	90,430	14,712	105,142	135,932
Church management and administration	3c	30,987	1,362	32,349	24,112
Total Resources Used		124,487	16,074	140,561	163,054
Net Outgoing Resources (Net movement of Funds)		(15,207)	10,264	(4,943)	(14,235)
Balances brought forward 1 January		173,616	37,781	211,397	225,632
Funds Transferred	12	4,000	(4,000)	-	-
Balances carried forward at 31 December		162,409	44,045	206,454	211,397

The notes on pages 9 to 15 form part of these accounts

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Balance Sheet

As at 31 December 2024

	Note	2024	2023
		£	£
Fixed Assets			
Tangible fixed assets	6	18,611	22,794
Current Assets			
Debtors and prepayments	7	11,949	21,224
Short term deposits		169,072	161,219
Cash at bank and in-hand		13,753	13,996
		<u>194,774</u>	<u>196,439</u>
Liabilities			
Amounts falling due within one year	8	<u>(6,931)</u>	<u>(7,836)</u>
Net Current Assets		187,843	188,603
Net Assets		<u>206,454</u>	<u>211,397</u>
Funds	12		
Restricted		44,045	37,781
Designated		82,960	90,368
Unrestricted: General Funds		<u>79,449</u>	<u>83,248</u>
		162,409	173,616
		<u>206,454</u>	<u>211,397</u>

Approved by the PCC on 12 May 2025 and signed on their behalf by:

J COOK

K Pinnock




Incumbent

Treasurer

The notes on pages 9 to 15 form part of these accounts

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2024

1 Accounting Policies

The Parochial Church Council is a public benefit entity within the meaning of FRS102. The Financial Statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, and in accordance with FRS102 (2016) as the applicable accounting standard and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

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.

The accounts include all transactions, assets and liabilities 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. Collections for nominated charities are no longer dealt with through the Statement of Financial Activities as restricted funds but are held separately as Agency accounts and shown as creditors to the extent that they have not been paid over at the year end.

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.

Gift Aid recoverable is recognised in the same period as the receipt of the covenants or gift aid donations.

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 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

Grants:

Grants and Donations are accounted for when paid, or when awarded if a binding obligation is created.

Activities Directly Relating to the Work of the Church:

The Diocesan Quota or parish share is accounted for when payable. Any quota unpaid at 31st December is provided for as an operational liability and shown as a creditor.

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2024

Fixed assets

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

Individual items of equipment used within the church premises are capitalised and depreciated over their anticipated useful lives:

Blinds, projectors, cameras & equipment:	5 years
Electronic organs:	15 years

Current assets

Amounts owing to the PCC at 31 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 Barclays Bank.

2 Incoming Resources

	Unrestricted & Designated Funds £	Restricted Funds £	Total 2024 £	2023 £
2a Incoming resources from donors				
Planned Giving	43,464	4,600	48,064	38,691
Income Tax Recovered	13,273	925	14,198	14,390
Collections at all services	4,609	-	4,609	16,283
	<u>61,346</u>	<u>5,525</u>	<u>66,871</u>	<u>69,364</u>
2b Other voluntary incoming resources				
Donations, Appeals, etc.	11,010	500	11,510	17,097
Legacies	1,000	10,000	11,000	20,500
Fund raising events (fetes etc.)	1,019	-	1,019	2,250
	<u>13,029</u>	<u>10,500</u>	<u>23,529</u>	<u>39,847</u>
2c Income from charitable and ancillary trading				
Magazines	39	5,498	5,537	5,614
Church hall lettings etc.	13,500	-	13,500	11,422
Church Letting	2,375	-	2,375	2,415
Fees	7,277	2,100	9,377	7,549
Miscellaneous	4,582	2,043	6,625	7,603
	<u>27,773</u>	<u>9,641</u>	<u>37,414</u>	<u>34,603</u>

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2024

2 Incoming Resources (continued)

	Unrestricted & Designated Funds	Restricted Funds	Total	2023
	£	£	£	£
2d Income from investments				
Dividends	-	672	672	662
Bank interest	7,132	-	7,132	4,343
	<u>7,132</u>	<u>672</u>	<u>7,804</u>	<u>5,005</u>
Total Incoming Resources	<u>109,280</u>	<u>26,338</u>	<u>135,618</u>	<u>148,819</u>
Collections for charities do not form part of the income of the Church and are therefore not included in the SOFA. Total collected in year:			0,000	5,215

3 Resources Used

	Unrestricted & Designated FUNDS	Restricted FUNDS	Total	2023
	£	£	£	£
3a Grants and donations	-	-	-	(100)
Support	-	-	-	3,110
Donations to nominated charities	3,070	-	3,070	3,010
	<u>3,070</u>	<u>-</u>	<u>3,070</u>	
3b				
Ministry: Diocesan quota	70,210	-	70,210	66,940
CYF worker	-	-	-	3,040
Clergy expenses	546	-	546	1,875
Church running expenses	1,779	-	1,779	902
Maintenance and running costs	6,933	5,833	12,766	9,349
Children and young people	879	-	879	318
Parish magazine expenses	-	8,879	8,879	4,879
Church Hall running costs	5,900	-	5,900	42,446
Depreciation	4,183	-	4,183	6,183
	<u>90,430</u>	<u>14,712</u>	<u>105,142</u>	<u>135,932</u>
3c				
Administration expenses	22,112	-	22,112	22,406
Miscellaneous	8,875	1,362	10,237	1,706
	<u>30,987</u>	<u>1,362</u>	<u>32,349</u>	<u>24,112</u>
Total resources used	<u>124,487</u>	<u>16,074</u>	<u>140,561</u>	<u>163,054</u>
Independent Examiner's fee for year			500	500

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2024

4 Payments to Trustees in year

	2024 No of Trustees	2023 No of Trustees	2024 £	2023 £
Telephone and internet	1	2	243	468
Travel	1	2	105	378
Other	1	2	198	194

5 Staff Costs

	2024 £	2023 £
Wages and salaries	14,654	15,319
Pension costs	1,064	781
Total	15,718	16,100

Number of Employees 3 (2023 - 4)

6 Fixed Assets

Tangible Fixed Assets

Cost

Opening balance	53,596	53,596
Additions during the year	-	-
Closing Balance	53,596	53,596

Depreciation

Opening balance	30,802	26,619
Charge during the year	4,183	4,183
Closing Balance	34,985	30,802

Net asset value at year end

18,611	22,794
--------	--------

7 Debtors and prepayments

	2024	2023
Prepayments	-	-
Other Debtors	11,949	21,224
Total	11,949	21,224

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2024

8 Liabilities - amounts falling due within one year

	2024	2023
Accruals	5,812	6,192
Other Creditors	1,119	1,644
	<u>6,931</u>	<u>7,836</u>

9 Analysis of Net Assets by Fund

	2024		2023	
	Unrestricted and designated funds	Restricted funds	Unrestricted and designated funds	Restricted funds
	£	£	£	£
Fixed Assets	18,611	-	22,794	-
Current Assets	150,729	44,045	158,658	37,781
Current Liabilities	(6,931)	-	(7,836)	-
Fund Balance	<u>162,409</u>	<u>44,045</u>	<u>173,616</u>	<u>37,781</u>

10 Burial Ground Trust

	2024 £	2023 £
Income received in year	634	662
Value of holding at 31 December 2021	<u>24,764</u>	<u>24,210</u>

11 St Andrew's Church Hall

	2024 £	2023 £
Lettings income	13,500	11,422
Expenditure		
Wages - cleaning	1,563	3,119
Heat and Light	3,359	1,794
Repairs and sundry expenses	8,025	40,173
Rates and Insurance	1,384	1,210
	<u>(14,331)</u>	<u>(46,296)</u>
Surplus for the year included in General Funds	<u>(831)</u>	<u>(34,874)</u>

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2024

12 Designated and Restricted Funds

	Balances at 1 January 2024	Income	Expenditure	Transfer from/(to) restricted and unrestricted funds	Balances at 31 December 2024
	£	£	£	£	£
Designated Funds					
Income received in advance	25,242	-	-	(9,242)	16,000
Community Cafe	-	1,452	(880)	-	572
Eco- church Fund	260	-	-	-	260
Thatch Sinking Fund	24,000	-	-	3,000	27,000
Organ Fund	15,866	-	(1,738)	-	14,128
Contingency Fund	25,000	-	-	-	25,000
	<u>90,368</u>	<u>1,452</u>	<u>(2,618)</u>	<u>(6,242)</u>	<u>82,960</u>
Restricted Funds					
Burial Ground	24,922	19,431	(5,833)	-	38,520
Parish magazine	10,153	5,498	(8,926)	(4,000)	2,725
Church flowers	422	-	-	-	422
Riches Burial Fund	513	-	-	-	513
Mothers Union LFL	196	-	-	-	196
Community Care	1,575	1,409	(1,315)	-	1,669
	<u>37,781</u>	<u>26,338</u>	<u>(16,074)</u>	<u>(4,000)</u>	<u>44,045</u>

Income received in advance (designated fund)

In 2020 a trust fund which had been contributing £8,000 to planned giving liquidated the fund and made a final payment of £56,000 to the Parish. In order to maintain continuity of income this amount has been placed in a designated fund and annual transfers of £8,000 are made to unrestricted income. The first transfer was made in 2020. A further £8,000 has been transferred this year leaving a net balance at 31 December 2024 of £16,000.

In addition, a donation of £5,000 was received in 2021 to cover additional wages costs for support work. A transfer has been made to donations in unrestricted funds leaving a balance of £nil.

Organ Fund (designated fund)

The funds in the Organ Fund (a designated fund) were transferred from General Funds in 2018. Depreciation on the two new organs is charged against the Fund over the estimated life of the organs.

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2024

Thatch Sinking Fund (designated fund)

An annual transfer is made to this Fund to build a balance of funds to cover the cost of renewing the Thatch when required.

The Parish Magazine Fund (restricted fund)

This is jointly owned with Christ Church, Eaton. Excess funds of £8,000 (£4,000 each) were transferred to the General Funds of the two churches in the year.

Accounts

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report and Financial Statements

For the year ended 31 December 2023

Charity no. 1130712

Incumbent

:

Vacancy

Bank

Barclays Bank PLC

Parish Office

Church Lane

Eaton, Norwich

Norfolk, NR4 6NW

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

For the year ended 31 December 2023

Aim and purposes

St Andrew's Parochial Church Council (the Council) has the responsibility of co-operating with the incumbent, the Reverend Philip Rodd, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The Council is also responsible for the maintenance of the Church Hall and Burial Ground in Church Lane Eaton.

Objectives and Activities

The Council is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St Andrew's. The Council maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, sacrament and music.

When planning our activities for the year, the incumbent and the Council have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing a knowledge of and trust in Jesus Christ.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work, it is also important that we maintain the fabric of the Church, the Church Hall and the Burial Ground.

Achievements and Performance

Worship and Prayer

2023 was a year of significant change for St Andrew's, as it marked the end of fifteen years of Phil Rodd as our vicar. We bade him farewell after a full Sunday service on the 9th July, after which the church entered an interregnum. During this time, church life was overseen by the churchwardens and the curate. By the end of the year, a Parish Profile had been prepared, and a new vicarage was in the process of being purchased by the Diocese, with the expectation that a new appointment could be made some time in 2024.

Despite the changes, all the usual activities of church life continued. During Lent we ran a well-attended Lent Course, helping established members to become more confident in their Christian faith. After Christmas and Easter, a smaller group attended a course aimed at those looking into Christian faith. Fortnightly Connect Groups in members' homes continue to be a rich source of deepening faith and strengthening relationships.

Through the year, we have run a full programme of regular and occasional activities for the church and the wider community. Toddlers (for pre-school children and their parents/carers), Old Eatonians (for those who are retired), and the two weekly Community Cafés serve local people with community and care. More occasional events also brought people from across Eaton together, such as the Mission Fairs in the Spring and Autumn, the Eco Day, the Coronation Celebration lunch, and the summer Garden Party. The Children's Workshops at Easter, Summer, Autumn and Christmas see around 30 children each time watching a Bible drama, before doing crafts and playing games.

Numbers attending regular and festival services have remained broadly consistent with 2022, with some modest growth. Figures are, however, still down from before the pandemic, a pattern replicated across the Church of

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

England. We held a full programme of well-attended festival services at both Easter and Christmas, including carol singing around the parish, in local care homes and at one of our local pubs.

With regard to numbers, there are 132 on the Church Electoral Roll of which 43 are not resident within the Parish. The average attendance at all services rose slightly to 72 adults and 3 children under 16 years of age. (In 2021 the average was 70 adults and 4 children.)

As well as our regular services, we have been able to enable community members to celebrate and thank God at the milestones of the journey through life. There were 3 baptisms (one of which was of an adult), and 1 thanksgiving for the gift of a child, and 5 weddings. We also held 7 funerals in the church, and 9 burial of ashes services either in the churchyard or in the separate Burial Ground, and a further 9 funeral services taken at other local venues by our clergy.

Deanery Synod

Three members of the Council sit on the Deanery Synod. This provides the Council with an important link between the parish and the wider structures of the church.

Maintaining the Church and Hall

No major repairs were required for the Church during the year. The total amount spent, including other minor work, amounted to £3,191 (2022 - £975). The total spent on repairs to the Hall in the year amounted to £39,153 (2022 - £1,358) including replacing the roof of the at a cost of £30,400 and replacing the chairs at a cost of £8,643.

Safeguarding

The Wardens and PCC have recorded their due regard for the House of Bishops' guidance for policy and practice in the safeguarding of children and vulnerable adults. They have approved and adopted the required statements and these are displayed in the Church.

Pastoral Care

The Pastoral Care Team continued to provide church member care and development and to aid growth in Christian discipleship and mission. To aid pastoral care, the Parish is divided into four areas, with coordinators responsible for each area and a further coordinator also caring for those living outside the parish boundary. All coordinators (and other parish visitors) receive appropriate training in safeguarding provided by the Diocese. Telephone contact is maintained as necessary.

The Toddlers Group, which meets on Tuesday mornings, continued to function throughout 2023. Over 100 different families attended during the year with an average of 14 each week. On some occasions as many as 28 attended in a week.

Christian Education and Outreach

We were able to continue in our support of the work of our mission partners Dick and Caroline Seed in Cape Town (working in theological teaching and leadership training), providing £1,500 for their work; and a further £1,500 to the Global Mission through Local Leaders project of the Church Mission Society. A further £2,365 was raised for the Church Mission Society at the Spring and Autumn Fairs.

We supported various local charities by our Charity of the month donations which amounted to £5,215 (2022 - £5,022) for the year.

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

Children, Young People and Families

Our work with children and young people continued throughout the year. The Sunday school was available most Sundays, although few children attend. The special parade services on Mothering Sunday and Remembrance Sunday were once again well attended by our local Scout troop and their families.

Our Children & Families Worker was on maternity leave during the year and did not return when this ended in April. We continued the single-morning workshops and held 4 in the year with approximately 30 children each time. For children who were interested, but who couldn't attend the workshops, we produced special activity packs on related themes - which were greatly appreciated by the children and their families. These activities were run jointly with our neighbouring parish, Christ Church, Eaton.

Group Council

The Instrument providing for a Group Council is dated 14 November 2007. It established the Group Council and set out its composition, meetings and remit. Existing areas of shared work were set out in the Instrument, although they can change over time and include:

- children and youth work;
- overseas mission support (prayer and financial giving);
- giving to missions and charities;
- faith in action;
- joint groups, services and joint fund-raising activities, as well as determining where monies raised by such events should be spent;
- administration (producing and circulating) of Christmas and Easter cards and other mail shots across the two Parishes, the Parish magazine and weekly news-sheets; and
- the running of the Parishes Office.

The Instrument states that each Council may delegate to the Group Council such of its functions as it sees fit, provided that both Church Councils agree to delegate the same function.

Financial Review

Receipts on unrestricted and designated funds were £128,964 of which £38,691 was from planned giving, £13,790 from Gift Aid recovered, £16,283 was from collections, £19,367 was from fees and lettings (including £11,422 on Hall lettings), and £4,343 from bank interest. Interest rates have increased during the year.

The cost of Ministry and other activities relating to the work of the church amounted to £127,627 for the year and this included a payment of £66,940 for the Diocesan Quota (Parish Share) and depreciation of £6,183. Administration costs amounted to £23,298.

The net result for the year was a deficit of £24,971 on unrestricted and designated funds of which £23,385 related to a deficit on unrestricted funds and £1,586 related to a deficit on designated funds. Income from Planned Giving decreased whereas income from Collections increased. Expenditure on maintenance increased considerable as the Hall roof was replaced at a cost of £30,400 and the Hall chairs were replaced at a cost of £8,642. Salary payments reduced as our Children & Families Worker was on maternity leave, the cost of which has largely been recovered from HMRC. Our Finance Officer left in March. Work on the finances continued with a consultant until a new Finance Officer was appointed in January 2024.

The overall balance on designated funds fell largely as a result of a transfer of £9,667 to unrestricted funds representing deferred income released. There was income of £152 and depreciation of £1,738 leaving a balance of £90,368. A transfer of £3,000 was made from General Funds to the Thatch Fund.

Receipts on restricted funds of £19,854 represent funds from a number of sources including £5,607 from magazine sales and advertising (jointly with Christ Church).

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

Reserves

Unrestricted and designated reserves at the end of the year amounted to £173,616. This figure includes designated funds of £15,866 (Organ Fund), £24,000 (Thatch Sinking Fund), £25,000 (Contingency) and £25,742 (Income received in advance as explained in Note 11 to the Financial Statements). The balance on General (unrestricted funds) at the year end was £83,248.

Surplus funds are invested in a deposit account managed by CCLA which manages investments for many churches and charities. This fund spreads the risk over a number of banks. The rate of interest at 31 December 2023 was 5.25%. This rate of return compares well with rates offered to charities by the major banks for easy access deposits.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular we want to mention the four deputy wardens who worked tirelessly on our behalf in the absence of Church Wardens and all the other members of the Council for their valuable contribution to our ministry and for keeping the church running.

Structure, governance and management

The method of appointment of Council members is set out in the Church Representation Rules. At St Andrew's the membership of the Council consists of the incumbent (our vicar), churchwardens, the licensed lay minister and members elected by those members of the congregation who are on the electoral roll of the church.

All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the Council.

The Council members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the Council are to be spent and the full Council met eight times during the year.

Given its wide responsibilities the Council has a number of teams each dealing with a particular aspect of parish life. These committees, which include worship, Christian education and outreach and fabric and finance, are all responsible to the Council and report back to it regularly.

The PCC members who have served from 1 January 2023 until the date this report was approved were:

Ex Officio members:

Incumbent:

The Reverend Philip Rodd Left 9 July 2023

Curate

The Reverend Doctor James Cook

Wardens:

Adeolu Adeyeye

Christopher Smith

Treasurer:

Kevin Pinnock

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report



Elected members:

Janet Benson

Christine Bensley

Appointed 15 May 2023

Graham Bensley

Appointed 15 May 2023

Barry Capon

Marilyn Evans

Representative on Deanery Synod

David Hughes

Hannah Ruth King

Representative on Deanery Synod

Secretary to the PCC

Colin Morgan

Representative on Deanery Synod

Mary Nelson

David Plume

Neil Rout

Jane Scott

Edwin Wall

Administrative information

St Andrew's Church is situated in Church Lane, Eaton. It is part of the Diocese of Norwich within the Church of England. The correspondence address is Parishes Office, 41 Church Lane, Eaton, Norwich NR4 6NW.

The Council is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and as a result of a subsequent change in the regulations by the Charity Commission is registered as a charity under the name "The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew". The charity registration number is 1130712.

Approved by the PCC on 29 April 2024 and signed on their behalf by:

Churchwarden

Peter Bussey FFA FIPA

26th April 2024



ABACUS

a name you can count on

**Accountants
Book-Keepers
Consultants**

The Willows, Ipswich Road
Long Stratton, NR15 2TG
Tel. 01508 333040
office@abcabacus.co.uk
www.abcabacus.co.uk

Independent examiner's report to the trustees of "The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew"

I report on the accounts of the above charity number 1130712 for the year ended 31 December 2023

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 (the Act). The charity's trustees consider that an audit is not required for this year under section 144 of the Act 1993 and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 you as trustees 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 accounts 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 matter has come to my attention which gives me reasonable cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the 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.

Peter Bussey FFA FIPA

26th April 2024

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Statement of Financial Activities

For the year ended 31 December 2023

	Note	Unrestricted & Designated FUNDS £	Restricted FUNDS £	Total 2023 £	2022 £
Incoming Resources					
Incoming Resources from Donors	2a	68,764	600	69,364	85,649
Other Voluntary incoming resources	2b	29,847	10,000	39,847	22,076
Income from Charity and ancillary trading	2c	26,010	8,593	34,603	36,988
Income from investments	2d	4,343	662	5,005	2,481
Total Incoming Resources		128,964	19,855	148,819	147,194
Resources Used					
Grants and Donations	3a	3,010	-	3,010	3,025
Activities directly relating to the work of the church	3b	127,627	8,305	135,932	108,933
Church management and administration	3c	23,298	814	24,112	21,385
Total Resources Used		153,935	9,119	163,054	133,343
Net Outgoing Resources (Net movement of Funds)		(24,971)	10,736	(14,235)	13,851
Balances brought forward 1 January		198,587	27,045	225,632	211,781
Funds Transferred	12	-	-	-	-
Balances carried forward at 31 December		173,616	37,781	211,397	225,632

The notes on pages 9 to 14 form part of these accounts

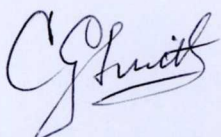
The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Balance Sheet

As at 31 December 2022

	Note	2023	2022
		£	£
Fixed Assets			
Tangible fixed assets	6	22,794	26,977
Current Assets			
Debtors and prepayments	7	21,224	14,858
Short term deposits		161,219	164,992
Cash at bank and in-hand		13,996	22,827
		<u>196,439</u>	<u>202,677</u>
Liabilities			
Amounts falling due within one year	8	(7,836)	(4,022)
Net Current Assets		188,603	198,655
Net Assets		<u>211,397</u>	<u>225,632</u>
Funds	12		
Restricted		37,781	27,045
Designated		90,368	98,621
Unrestricted: General Funds		<u>83,248</u>	<u>99,966</u>
		173,616	198,587
		<u>211,397</u>	<u>225,632</u>

Approved by the PCC on 29 April 2024 and signed on their behalf by:



Church Warden



Treasurer

The notes on pages 9 to 14 form part of these accounts

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2023

1 Accounting Policies

The Parochial Church Council is a public benefit entity within the meaning of FRS102. The Financial Statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, and in accordance with FRS102 (2016) as the applicable accounting standard and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

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.

The accounts include all transactions, assets and liabilities 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. Collections for nominated charities are no longer dealt with through the Statement of Financial Activities as restricted funds but are held separately as Agency accounts and shown as creditors to the extent that they have not been paid over at the year end.

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.

Gift Aid recoverable is recognised in the same period as the receipt of the covenants or gift aid donations.

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 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

Grants:

Grants and Donations are accounted for when paid, or when awarded if a binding obligation is created.

Activities Directly Relating to the Work of the Church:

The Diocesan Quota or parish share is accounted for when payable. Any quota unpaid at 31st December is provided for as an operational liability and shown as a creditor.

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2023

Fixed assets

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

Individual items of equipment used within the church premises are capitalised and depreciated over their anticipated useful lives:

Blinds, projectors, cameras & equipment:	5 years
Electronic organs:	15 years

Current assets

Amounts owing to the PCC at 31 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 Barclays Bank.

2 Incoming Resources

	Unrestricted & Designated Funds £	Restricted Funds £	Total 2023 £	2022 £
2a Incoming resources from donors				
Planned Giving	38,691	-	38,691	54,431
Income Tax Recovered	13,790	600	14,390	17,235
Collections at all services	16,283	-	16,283	13,983
	<u>68,764</u>	<u>600</u>	<u>69,364</u>	<u>85,649</u>
2b Other voluntary incoming resources				
Donations, Appeals, etc.	17,097	-	17,097	10,400
Legacies	10,500	10,000	20,500	10,000
Fund raising events (fetes etc.)	2,250	-	2,250	1,676
	<u>29,847</u>	<u>10,000</u>	<u>39,847</u>	<u>22,076</u>
2c Income from charitable and ancillary trading				
Magazines	6	5,608	5,614	6,419
Church hall lettings etc.	11,422	-	11,422	10,013
Church Letting	2,415	-	2,415	2,375
Fees	5,524	2,025	7,549	10,415
Miscellaneous	6,643	960	7,603	7,766
	<u>26,010</u>	<u>8,593</u>	<u>34,603</u>	<u>36,988</u>

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2023

2 Incoming Resources (continued)

	Unrestricted & Designated Funds	Restricted Funds	Total 2023	2022
	£	£	£	£
2d Income from investments				
Dividends	-	662	662	660
Bank interest	4,343	-	4,343	1,821
	<u>4,343</u>	<u>662</u>	<u>5,005</u>	<u>2,481</u>
Total Incoming Resources	<u>128,964</u>	<u>19,855</u>	<u>148,819</u>	<u>147,194</u>

Collections for charities do not form part of the income of the Church and are therefore not included in the SOFA. Total collected in year:

5,215 5,022

3 Resources Used

	Unrestricted & Designated FUNDS	Restricted FUNDS	Total 2023	2022
	£	£	£	£
3a Grants and donations				
Support	(100)	-	(100)	(85)
Donations to nominated charities	3,110	-	3,110	3,110
	<u>3,010</u>	<u>-</u>	<u>3,010</u>	<u>3,025</u>
3b				
Ministry: Diocesan quota	66,940	-	66,940	65,778
CYF worker	3,040	-	3,040	10,871
Clergy expenses	1,875	-	1,875	1,288
Church running expenses	902	-	902	1,111
Maintenance and running costs	5,923	3,426	9,349	14,210
Children and young people	318	-	318	581
Parish magazine expenses	-	4,879	4,879	4,879
Church Hall running costs	42,446	-	42,446	6,032
Depreciation	6,183	-	6,183	4,183
	<u>127,627</u>	<u>8,305</u>	<u>135,932</u>	<u>108,933</u>
3c				
Administration expenses	21,592	814	22,406	20,041
Miscellaneous	1,706	-	1,706	1,344
	<u>23,298</u>	<u>814</u>	<u>24,112</u>	<u>21,385</u>
Total resources used	<u>153,935</u>	<u>9,119</u>	<u>163,054</u>	<u>133,343</u>

Independent Examiner's fee for year

500 350

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2023

4 Payments to Trustees in year

	2023 No of Trustees	2022 No of Trustees	2023 £	2022 £
Telephone and internet	2	2	468	779
Travel	2	2	378	702
Other	2	2	194	544

During the year £3,750 was paid to BizFin for accounting services (2022 - £300). Bizfin is owned by the son-in-law of one of the Trustees. The Trustees are satisfied that the services were provided at market price and represented value for money.

5 Staff Costs

	2023 £	2022 £
Wages and salaries	15,319	24,505
Pension costs	781	1,293
Total	16,100	25,798

6 Fixed Assets

Tangible Fixed Assets

Cost

Opening balance	53,596	53,596
Additions during the year	-	-
Closing Balance	53,596	53,596

Depreciation

Opening balance	26,619	22,436
Charge during the year	4,183	4,183
Closing Balance	30,802	22,619

Net asset value at year end

2023 2022

7 Debtors and prepayments

Prepayments	-	-
Other Debtors	21,224	14,858
	21,224	14,858

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2023

8 Liabilities - amounts falling due within one year

	2022	2021
Accruals	6,192	1,038
Other Creditors	1,644	2,984
	<u>7,836</u>	<u>4,022</u>

9 Analysis of Net Assets by Fund

	2023		2022	
	Unrestricted and designated funds	Restricted funds	Unrestricted and designated funds	Restricted funds
	£	£	£	£
Fixed Assets	22,794	-	26,977	-
Current Assets	158,658	37,781	175,632	27,045
Current Liabilities	(7,836)	-	(4,022)	-
Fund Balance	<u>173,616</u>	<u>37,781</u>	<u>198,587</u>	<u>27,045</u>

10 Burial Ground Trust

	2023	2022
	£	£
Income received in year	662	658
Value of holding at 31 December 2021	<u>24,210</u>	<u>22,211</u>

11 St Andrew's Church Hall

	2023	2022
	£	£
Lettings income	11,422	10,013
Furlough receipts	-	-
Expenditure		
Wages - cleaning	3,119	2,059
Heat and Light	1,794	3,454
Repairs and sundry expenses	40,173	2,578
Rates and Insurance	1,210	527
	<u>(46,296)</u>	<u>(8,618)</u>
Surplus for the year included in General Funds	<u>(34,874)</u>	<u>1,395</u>

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2023

12 Designated and Restricted Funds

	Balances at 1 January 2023	Income	Expenditure	Transfer from/(to) restricted and unrestricted funds	Balances at 31 December 2023
	£	£	£	£	£
Designated Funds					
Income received in advance	34,910	-	-	(9,667)	25,742
Eco- church Fund	108	152	-	-	260
Thatch Sinking Fund	21,000	-	-	3,000	24,000
Organ Fund	17,603	-	(1,738)	-	15,866
Contingency Fund	25,000	-	-	-	25,000
	<u>98,621</u>	<u>152</u>	<u>(1,738)</u>	<u>(6,667)</u>	<u>90,368</u>
Restricted Funds					
Burial Ground	15,040	13,287	(3,405)	-	24,922
Parish magazine	9,428	5,608	(4,883)	-	10,153
Sundry funds	2,577	960	(831)	-	2,706
	<u>27,045</u>	<u>19,855</u>	<u>(9,119)</u>	<u>-</u>	<u>37,781</u>

Income received in advance (designated fund)

In 2020 a trust fund which had been contributing £8,000 to planned giving liquidated the fund and made a final payment of £56,000 to the Parish. In order to maintain continuity of income this amount has been placed in a designated fund and annual transfers of £8,000 are made to unrestricted income. The first transfer was made in 2020. A further £8,000 has been transferred this year leaving a net balance at 31 December 2023 of £24,000.

In addition, a donation of £5,000 was received in 2021 to cover additional wages costs for support work. A transfer has been made to donations in unrestricted funds leaving a balance of £1,243.

Organ Fund (designated fund)

The funds in the Organ Fund (a designated fund) were transferred from General Funds in 2018. Depreciation on the two new organs is charged against the Fund over the estimated life of the organs.

Thatch Sinking Fund (designated fund)

An annual transfer is made to this Fund to build a balance of funds to cover the cost of renewing the Thatch when required.

The Parish Magazine Fund (restricted fund)

This is jointly owned with Christ Church, Eaton.

Accounts

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report and Financial Statements

For the year ended 31 December 2022

Charity no. 1130712

Incumbent

The Revd Philip Rodd

Bank

Barclays Bank PLC

Parish Office

Church Lane

Eaton, Norwich

Norfolk, NR4 6NW

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

As well as our regular services, we have been able to enable community members to celebrate and thank God at the milestones of the journey through life. There were 3 baptisms (one of which was of an adult), and 1 thanksgiving for the gift of a child, and 5 weddings. We also held 14 funerals in the church, and 14 burial of ashes services either in the churchyard or in the separate Burial Ground, and a further 8 funeral services taken at other local venues by our clergy.

Deanery Synod

Three members of the Council sit on the Deanery Synod. This provides the Council with an important link between the parish and the wider structures of the church.

Maintaining the Church and Hall

No major repairs were required for the Church during the year. The total amount spent, including other minor work, amounted to £975 (2021 - £1,330). The total amount spent on the Hall, including other minor work, amounted to £1,358 (2021 - £290).

Pastoral Care

The Pastoral Care Team continued to provide church member care and development and to aid growth in Christian discipleship and mission. To aid pastoral care, the Parish is divided into four areas, with coordinators responsible for each area and a further coordinator also caring for those living outside the parish boundary. All coordinators (and other parish visitors) receive appropriate training in safeguarding provided by the Diocese. Telephone contact is maintained as necessary.

The Toddlers Group, which meets on Tuesday mornings, continued to function throughout 2022, and numbers gradually increased, though are still not where they were before Covid.

Christian Education and Outreach

We were able to continue in our support of the work of our mission partners Dick and Caroline Seed in Cape Town (working in theological teaching and leadership training), providing £1,500 for their work; and a further £1,500 to the Global Mission through Local Leaders project of the Church Mission Society. A further £2,160 was raised for the Church Mission Society at the Spring and Autumn Fairs.

We supported various local charities by our Charity of the month donations which amounted to £5,022 (2021 - £4,502) for the year.

Children, Young People and Families

Much of our work with children and young people previously affected by the virus was re-established during the year. The Sunday school took place on most Sundays, though with fewer children attending, and by the end of the year, with fewer leaders available, we had to reduce the frequency of Sunday sessions to fortnightly. The special parade services on Mothering Sunday and Remembrance Sunday were once again well attended by our local Scout troop and their families, and the vicar recommenced his programme of assemblies at the local academy primary school.

Our energetic Children & Families Worker went on maternity leave during the summer, but even after her departure, we were still able to continue the single-morning workshops, which grew in popularity and attendance through the year - with five such workshops held in 2022. For children who were interested, but who couldn't attend the workshops, we produced special activity packs on related themes - which were greatly appreciated by the children and their families. These activities were run jointly with our neighbouring parish, Christ Church Eaton.

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

Group Council

The Instrument providing for a Group Council is dated 14 November 2007. It established the Group Council and set out its composition, meetings and remit. Existing areas of shared work were set out in the Instrument, although they can change over time and include:

- children and youth work;
- overseas mission support (prayer and financial giving);
- giving to missions and charities;
- faith in action;
- joint groups, services and joint fund-raising activities, as well as determining where monies raised by such events should be spent;
- administration (producing and circulating) of Christmas and Easter cards and other mail shots across the two Parishes, the Parish magazine and weekly news-sheets; and
- the running of the Parishes Office.

The Instrument states that each Council may delegate to the Group Council such of its functions as it sees fit, provided that both Church Councils agree to delegate the same function.

Financial Review

Receipts on unrestricted and designated funds were £133,211 of which £61,698 was from planned giving, £16,635 from Gift Aid recovered, £13,983 was from collections, £19,802 was from fees and lettings (including £10,012 on Hall lettings), and £1,821 from bank interest. Interest rates have increased during the year.

The cost of Ministry and other activities relating to the work of the church amounted to £99,820 for the year and this included a payment of £65,778 for the Diocesan Quota (Parish Share) and depreciation of £4,183. Administration costs amounted to £20,815.

The net result for the year was a surplus of £9,551 on unrestricted and designated funds of which £11,181 related to a surplus on unrestricted funds and £1,630 related to a deficit on designated funds. Income from Planned Giving and Collections increased. Expenditure on maintenance continued at a low level, though by the end of the year, it was clear that in 2023 we would need to totally replace the roof on our ageing church hall. Work on the roof started in April and the anticipated cost is £30,000. Salary payments reduced slightly as our Children & Families Worker went on maternity leave.

The overall balance on designated funds fell largely as a result of a transfer of £9,667 to unrestricted funds representing deferred income released. There was expenditure of £76 and depreciation of £1,738 leaving a balance of £98,621. A transfer of £3,000 was made from General Funds to the Thatch Fund.

Receipts on restricted funds of £13,983 represent funds from a number of sources including £6,419 from magazine sales and advertising (jointly with Christ Church).

Reserves

Unrestricted and designated reserves at the end of the year amounted to £198,587. This figure includes designated funds of £17,603 (Organ Fund), £21,000 (Thatch Sinking Fund), £25,000 (Contingency) and £34,910 (Income received in advance as explained in Note 11 to the Financial Statements). The balance on General (unrestricted funds) at the year end was £99,966.

Surplus funds are invested in a deposit account managed by CCLA which manages investments for many churches and charities. This fund spreads the risk over a number of banks. The rate of interest at 31 December 2022 was 3.20%. This rate of return compares well with rates offered to charities by the major banks for easy access deposits.

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular we want to mention the four deputy wardens who worked tirelessly on our behalf in the absence of Church Wardens and all the other members of the Council for their valuable contribution to our ministry and for keeping the church running.

Structure, governance and management

The method of appointment of Council members is set out in the Church Representation Rules. At St Andrew's the membership of the Council consists of the incumbent (our vicar), churchwardens, the licensed lay minister and members elected by those members of the congregation who are on the electoral roll of the church.

All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the Council.

The Council members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the Council are to be spent and the full Council met eight times during the year.

Given its wide responsibilities the Council has a number of teams each dealing with a particular aspect of parish life. These committees, which include worship, Christian education and outreach and fabric and finance, are all responsible to the Council and report back to it regularly.

The PCC members who have served from 1 January 2021 until the date this report was approved were:

Ex Officio members:

Incumbent:

The Reverend Philip Rodd Chairman

Curate

The Reverend Doctor James Cook

Wardens:

Adeolu Adeyeye

Second post vacant

Treasurer:

Kevin Pinnock Appointed 25 April 2022

Elected members:

Janet Benson

Barry Capon Appointed 25 April 2022

Marilyn Evans Representative on Deanery Synod

Suzie Fiske Stepped down 25 April 2022

David Hughes

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

Hannah Ruth King	Representative on Deanery Synod - Appointed 25 April 2022
	Secretary to the PCC
Colin Morgan	Representative on Deanery Synod
Mary Nelson	
Kevin Pinnock	Treasurer from 25 April 2022
David Plume	
Neil Rout	
Jane Saunders	Stepped down 25 April 2022
Jane Scott	
Christopher Smith	Appointed 25 April 2022
Lucy Stone	Appointed 25 April 2022
Edwin Wall	Appointed 25 April 2022

Administrative information

St Andrew's Church is situated in Church Lane, Eaton. It is part of the Diocese of Norwich within the Church of England. The correspondence address is Parishes Office, 41 Church Lane, Eaton, Norwich NR4 6NW.

The Council is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and as a result of a subsequent change in the regulations by the Charity Commission is registered as a charity under the name "The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew". The charity registration number is 1130712.

Approved by the PCC on 27 April 2023 and signed on their behalf by:



The Revd Philip Rodd

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Independent Examiner's Report

For the year ended 31 December 2022

This report on the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St Andrews Eaton for the year ended 31st December 2022 which are set out on pages 7 to 14 is in respect of an examination carried out in accordance with the Church Regulations 2006 (the Regulations) and section 144 of the Charities Act 2012 (the Act).

Respective Responsibilities of Trustees and Examiner

As members of the PCC you are responsible for the preparation of the accounts. You consider that the audit requirement of the Regulations and section 144 of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners to be found in the Church Guidance issued by the Financial Division of the Archbishop's Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given in the accounts.

Independent Examiner's Statement

In connection with my examination no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - a. To keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - b. To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act and the Regulations Note

have not been met; or

2. To which, in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. A. Jones

M Jones

Cantley Lane

Cringleford

Independent Examiner

8 May 2023

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Statement of Financial Activities

For the year ended 31 December 2022

	Note	Unrestricted & Designated FUNDS £	Restricted FUNDS £	Total 2022 £	2021 £
Incoming Resources					
Incoming Resources from Donors	2a	82,649	3,000	85,649	77,953
Other Voluntary incoming resources	2b	21,826	250	22,076	11,949
Income from Charity and ancillary trading	2c	26,915	10,073	36,988	20,074
Income from investments	2d	1,821	660	2,481	710
Total Incoming Resources		133,211	13,983	147,194	110,686
Resources Used					
Grants and Donations	3a	3,025	-	3,025	2,800
Activities directly relating to the work of the church	3b	99,820	9,113	108,933	98,211
Church management and administration	3c	20,815	570	21,385	21,628
Total Resources Used		123,660	9,683	133,343	122,639
Net Outgoing Resources (Net movement of Funds)		9,551	4,300	13,851	(11,953)
Balances brought forward 1 January		189,036	22,745	211,781	223,734
Funds Transferred	11	-	-	-	-
Balances carried forward at 31 December		198,587	27,045	225,632	211,781

The notes on pages 9 to 14 form part of these accounts

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Balance Sheet

As at 31 December 2022

	Note	2022	2021
		£	£
Fixed Assets			
Tangible fixed assets	5	26,977	31,160
Current Assets			
Debtors and prepayments	6	14,858	13,796
Short term deposits		164,992	151,609
Cash at bank and in-hand		<u>22,827</u>	<u>20,982</u>
		<u>202,677</u>	<u>186,387</u>
Liabilities			
Amounts falling due within one year	7	<u>(4,022)</u>	<u>(5,766)</u>
Net Current Assets		198,655	180,621
Net Assets		<u>225,632</u>	<u>211,781</u>
Funds	11		
Restricted		27,045	22,745
Designated		98,621	106,917
Unrestricted: General Funds		<u>99,966</u>	<u>82,119</u>
		198,587	189,306
		<u>225,632</u>	<u>211,781</u>


Incumbent


Treasurer

27 April 2023

The notes on pages 9 to 14 form part of these accounts

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2022

1 Accounting Policies

The Parochial Church Council is a public benefit entity within the meaning of FRS102. The Financial Statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, and in accordance with FRS102 (2016) as the applicable accounting standard and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

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.

The accounts include all transactions, assets and liabilities 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. Collections for nominated charities are no longer dealt with through the Statement of Financial Activities as restricted funds but are held separately as Agency accounts and shown as creditors to the extent that they have not been paid over at the year end.

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.

Gift Aid recoverable is recognised in the same period as the receipt of the covenants or gift aid donations.

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 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

Grants:

Grants and Donations are accounted for when paid, or when awarded if a binding obligation is created.

Activities Directly Relating to the Work of the Church:

The Diocesan Quota or parish share is accounted for when payable. Any quota unpaid at 31st December is provided for as an operational liability and shown as a creditor.

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2022

Fixed assets

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

Individual items of equipment used within the church premises are capitalised and depreciated over their anticipated useful lives:

Blinds, projectors, cameras & equipment:	5 years
Electronic organs:	15 years

Current assets

Amounts owing to the PCC at 31 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 Barclays Bank.

2 Incoming Resources

	Unrestricted & Designated Funds £	Restricted Funds £	Total 2022 £	2021 £
2a Incoming resources from donors				
Planned Giving	52,031	2,400	54,431	53,849
Income Tax Recovered	16,635	600	17,235	15,436
Collections at all services	13,983	-	13,983	8,668
	<u>82,649</u>	<u>3,000</u>	<u>85,649</u>	<u>77,953</u>
2b Other voluntary incoming resources				
Donations, Appeals, etc.	10,150	250	10,400	11,949
Legacies	10,000	-	10,000	-
Fund raising events (fetes etc.)	1,676	-	1,676	-
	<u>21,826</u>	<u>250</u>	<u>22,076</u>	<u>11,949</u>
2c Income from charitable and ancillary trading				
Magazines	-	6,419	6,419	6,357
Church hall lettings etc.	10,013	-	10,013	5,234
Church Letting	2,375	-	2,375	510
Fees	7,415	3,000	10,415	5,433
Miscellaneous	7,112	654	7,766	2,540
	<u>26,915</u>	<u>10,073</u>	<u>36,988</u>	<u>20,074</u>

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2022

2 Incoming Resources (continued)

	Unrestricted & Designated Funds	Restricted Funds	Total 2022	2021
	£	£	£	£
2d Income from investments				
Dividends	-	660	660	636
Bank interest	1,821	-	1,821	74
	<u>1,821</u>	<u>660</u>	<u>2,481</u>	<u>710</u>
Total Incoming Resources	<u>133,211</u>	<u>13,983</u>	<u>147,194</u>	<u>110,686</u>

Collections for charities do not form part of the income of the Church and are therefore not included in the SOFA. Total collected in year:

5,022 4,502

3 Resources Used

	Unrestricted & Designated FUNDS	Restricted FUNDS	Total 2022	2021
	£	£	£	£
3a Grants and donations				
Support	(85)	-	(85)	(310)
Donations to nominated charities	3,110	-	3,110	3,110
	<u>3,025</u>	<u>-</u>	<u>3,025</u>	<u>2,800</u>
3b				
Ministry: Diocesan quota	65,778	-	65,778	65,329
CYF worker	10,871	-	10,871	11,535
Clergy expenses	1,288	-	1,288	1,604
Church running expenses	1,111	-	1,111	860
Maintenance and running costs	9,976	4,234	14,210	8,103
Children and young people	581	-	581	1,621
Parish magazine expenses	-	4,879	4,879	5,200
Church Hall running costs	6,032	-	6,032	1,814
Depreciation	4,183	-	4,183	2,145
	<u>99,820</u>	<u>9,113</u>	<u>108,933</u>	<u>98,211</u>
3c				
Administration expenses	19,471	570	20,041	18,722
Miscellaneous	1,344	-	1,344	2,906
	<u>20,815</u>	<u>570</u>	<u>21,385</u>	<u>21,628</u>
Total resources used	<u>123,660</u>	<u>9,683</u>	<u>133,343</u>	<u>122,639</u>

Independent Examiner's fee for year

350 350

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2022

4	Staff Costs		2022	2021	
			£	£	
	Wages and salaries	Number of Employees 5 (2019 - 5)	24,505	23,990	
	Pension costs		1,293	1,268	
	Total		25,798	25,258	
5	Fixed Assets		2022	2021	
	Tangible Fixed Assets				
	Cost				
	Opening balance		53,596	41,370	
	Additions during the year		-	12,226	
	Closing Balance		53,596	53,596	
	Depreciation				
	Opening balance		22,436	20,291	
	Charge during the year		4,183	2,145	
	Closing Balance		26,619	22,436	
	Net asset value at year end		26,977	31,160	
6	Debtors and prepayments		2022	2021	
	Prepayments		-	-	
	Other Debtors		14,858	13,796	
			14,858	13,796	
7	Liabilities - amounts falling due within one year		2022	2021	
	Accruals		1,038	3,528	
	Other Creditors		2,984	2,238	
			4,022	5,766	
8	Analysis of Net Assets by Fund				
		2022		2021	
		Unrestricted and designated funds	Restricted funds	Unrestricted and designated funds	Restricted funds
		£	£	£	£
	Fixed Assets	26,977	-	31,160	-
	Current Assets	175,632	27,045	163,642	22,745
	Current Liabilities	(4,022)	-	(5,766)	-
	Fund Balance	198,587	27,045	189,036	22,745

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2022

9 Burial Ground Trust	2022 £	2021 £
Income received in year	658	636
Value of holding at 31 December 2021	22,211	25,230

10 St Andrew's Church Hall	2022 £	2021 £
Lettings income	10,013	5,234
Furlough receipts	-	-
Expenditure		
Wages - cleaning	2,059	1,387
Heat and Light	3,454	689
Repairs and sundry expenses	2,578	2,202
Rates and Insurance	527	660
	(8,618)	(4,938)
Surplus for the year included in General Funds	1,395	296

11 Designated and Restricted Funds

	Balances at 1 January 2022	Income	Expenditure	Transfer from/(to) restricted and unrestricted funds	Balances at 31 December 2022
	£	£	£	£	£
Designated Funds					
Income received in advance	44,576	-	-	(9,666)	34,910
Eco- church Fund	-	184	(76)	-	108
Thatch Sinking Fund	18,000	-	-	3,000	21,000
Organ Fund	19,341	-	(1,738)	-	17,603
Contingency Fund	25,000	-	-	-	25,000
	106,917	184	(1,814)	(6,666)	98,621
Restricted Funds					
Burial Ground	12,294	6,910	(4,164)	-	15,040
Parish magazine	7,948	6,419	(4,939)	-	9,428
Sundry funds	2,503	654	(580)	-	2,577
	22,745	13,983	(9,683)	-	27,045

Notes to the Financial Statements

For the year ended 31 December 2022

Income received in advance (designated fund)

In 2020 a trust fund which had been contributing £8,000 to planned giving liquidated the fund and made a final payment of £56,000 to the Parish. In order to maintain continuity of income this amount has been placed in a designated fund and annual transfers of £8,000 are made to unrestricted income. The first transfer was made in 2020. A further £8,000 has been transferred this year leaving a net balance at 31 December 2022 of £32,000.

In addition, a donation of £5,000 was received in 2021 to cover additional wages costs for support work. A transfer has been made to donations in unrestricted funds leaving a balance of £2,910.

Organ Fund (designated fund)

The funds in the Organ Fund (a designated fund) were transferred from General Funds in 2018. Depreciation on the two new organs is charged against the Fund over the estimated life of the organs.

Thatch Sinking Fund (designated fund)

An annual transfer is made to this Fund to build a balance of funds to cover the cost of renewing the Thatch when required.

The Parish Magazine Fund (restricted fund)

This is jointly owned with Christ Church, Eaton.

Accounts

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report and Financial Statements

For the year ended 31 December 2021

Charity no. 1130712

Incumbent

The Revd Philip Rodd

Bank

Barclays Bank PLC

Parish Office

Church Lane

Eaton, Norwich

Norfolk, NR4 6NW

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

For the year ended 31 December 2021

Aim and purposes

St Andrew's Parochial Church Council (the Council) has the responsibility of co-operating with the incumbent, the Reverend Philip Rodd, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The Council is also responsible for the maintenance of the Church Hall and Burial Ground in Church Lane Eaton.

Objectives and Activities

The Council is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St Andrew's. The Council maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, sacrament and music.

When planning our activities for the year, the incumbent and the Council have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing a knowledge of and trust in Jesus Christ.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work, it is also important that we maintain the fabric of the Church, the Church Hall and the Burial Ground.

Achievements and Performance

Worship and Prayer

As with 2020, this was another year of great upheaval - with the term 'mixed economy' being increasingly used at St Andrew's (as in many other churches, and many other walks of life) to describe what we were doing: a mixed economy of services online, but increasingly as the year progressed, also in person. Meetings of various types also took place largely using Zoom video conferencing.

Again, as in 2020, Holy Week and Easter proved to be a significant date in the life of St Andrew's, since not only were we able to celebrate the resurrection of the Lord Jesus Christ, but we were able to do so in church for the first time in almost six months. After Easter a pattern was established whereby the 'main' 10am service continued to be on Zoom, but there was an afternoon service in church - and those wishing to attend the latter were required to book their places in advance, with numbers limited to 30. Soon after Easter, the midweek Communion service also resumed (in church), with numbers usually around 15-20; in September the main 10am service reverted to being in church; and in October, our regular monthly informal evening service also resumed. There was a full programme of services at Christmas time - including a smaller service at one of the local pubs. A number of short courses also took place on Zoom, including a Christian basics course ('Start!') and an extended Lent course on prayer - both led by our vicar and curate.

In the autumn new livestreaming equipment in the church, which meant that those preferring to worship from the 'safety' of their homes could link up to worship that was taking place in our church buildings, where worship has taken place for over 700 years. With this development, we ceased using Zoom for Sunday services as from November.

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

It has proved very significant that there are a number of medics in the congregation - one of them being a new churchwarden, who was appointed at the first Annual Parochial Church Meeting to be held for two years. Their presence among us helped to ensure that effective protocols were put in place, so that especially the more vulnerable members of the church could be kept safe.

Throughout 2021, the practice of printing materials for worship, relating to the Sunday services, continued, and were greatly appreciated by those who were self-isolating at home, and by many others who did not have internet access in their homes.

With regard to numbers, there are 131 on the Church Electoral Roll of which 42 are not resident within the Parish. The average attendance at all services fell to 70 adults and 4 children under 16 years of age as a result of the lockdown restrictions; though in addition to these figures, there were at least 10 further people per week joining us via the livestream. (In 2020 the average was 88 adults and 4 children.)

As well as our regular services, at times during this second difficult year we have still be able to enable community members to celebrate and thank God at the milestones of the journey through life. There was 1 baptism (of an adult), and 3 weddings. We also held 6 funerals in the church and a further 3 taken by the graveside in our Burial Ground. There were also 3 memorial services, and 9 burial of ashes services either in the churchyard or in the separate Burial Ground, and a further 11 funeral services taken at other local venues by our clergy.

Deanery Synod

Three members of the Council sit on the Deanery Synod. This provides the Council with an important link between the parish and the wider structures of the church.

Maintaining the Church and Hall

No major repairs were required for the Church during the year. The total amount spent, including other minor work, amounted to £1,330 (2020 - £1,021). The total amount spent on the Hall, including other minor work, amounted to £290 (2020 - £425).

Pastoral Care

The Pastoral Care Team continued to provide church member care and development and to aid growth in Christian discipleship and mission. To aid pastoral care, the Parish is divided into four areas, with coordinators responsible for each area and a further coordinator also caring for those living outside the parish boundary. All coordinators (and other parish visitors) receive appropriate training in safeguarding provided by the Diocese. Telephone contact has been maintained as necessary throughout lockdown.

The Toddlers Group, which meets on Tuesday mornings, was suspended throughout much of 2020 but was able to restart following the easing of lockdown restrictions in July.

Christian Education and Outreach

We were able to continue in our support of the work of our mission partners Dick and Caroline Seed in Cape Town (working in theological teaching and leadership training), providing £1,500 for their work; and a further £1,500 to the Global Mission through Local Leaders project of the Church Mission Society. A further £2,110 was raised for the Church Mission Society at the Spring and Autumn Fairs.

In addition, donations of £4,502 were made to various local charities.

Children, Young People and Families

Much of our work with children and young people continued to be adversely affected by the virus; and although there was still only very limited work with local schools (despite the fact that our vicar continued to serve as a

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

community governor at the local primary school), a regular Sunday school was able to take place most Sundays, and for much of the year, a midweek 'Youth Alpha' group met on Zoom.

Apart from these regular activities, run by our Children & Families Worker, we were also able to have a summer Holiday Club again, after a year's break; and the Activity packs which we started distributing to local children last year during the school holidays were so popular that they continued in 2021 - with a number of single-morning workshops also being held. These activities were run jointly with our neighbouring parish, Christ Church Eaton.

The Toddlers Group resumed on Tuesday mornings from 22 June and then, after the summer break, from 5 September, again led by our Children & Families Worker and a committed team. Numbers are not as high as they were previously, but the size of the group we have is probably more appropriately accommodated by the size of our Church Hall.

Group Council

The Instrument providing for a Group Council is dated 14 November 2007. It established the Group Council and set out its composition, meetings and remit. Existing areas of shared work were set out in the Instrument, although they can change over time and include:

- children and youth work;
- overseas mission support (prayer and financial giving);
- giving to missions and charities;
- faith in action;
- joint groups, services and joint fund-raising activities, as well as determining where monies raised by such events should be spent;
- administration (producing and circulating) of Christmas and Easter cards and other mail shots across the two Parishes, the Parish magazine and weekly news-sheets; and
- the running of the Parishes Office.

The Instrument states that each Council may delegate to the Group Council such of its functions as it sees fit, provided that both Church Councils agree to delegate the same function.

Financial Review

Receipts on unrestricted and designated funds were £96,093 of which £59,873 was from planned giving, £14,836 from Gift Aid recovered, £8,668 was from collections, £9,452 was from fees and lettings (including £5,234 on Hall lettings), and £74 from bank interest. Interest rates remain very low.

The cost of Ministry and other activities relating to the work of the church amounted to £89,867 for the year and this included a payment of £65,329 for the Diocesan Quota (Parish Share) and depreciation of £404. Administration costs amounted to £21,632.

The net result for the year was a deficit of £18,206 on unrestricted and designated funds of which £16,064 related to unrestricted funds and £2,162 related to designated funds. Income from Planned Giving and Collections held up well despite the cessation of services in Church due to Lockdown but was slightly lower than previous years. Expenditure, particularly on maintenance was lower but salary payments were higher due to the first full year of salary payments for the Children and Young Families Worker.

Receipts on designated funds were £5,000 which represented income received in advance to be deferred over three years. There was expenditure of £424, depreciation of £1,741 and £8,000 was transferred to unrestricted funds during the year leaving a balance of £106,917. A transfer of £3,000 was made from General Funds to the Thatch Fund.

Receipts on restricted funds of £14,593 represent funds from a number of sources including £6,357 from magazine sales and advertising (jointly with Christ Church).

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

Reserves

Unrestricted and designated reserves at the end of the year amounted to £189,036. This figure includes designated funds of £19,341 (Organ Fund), £18,000 (Thatch Sinking Fund), £25,000 (Contingency) and £44,576 (Income received in advance - as explained in Note 11 to the Financial Statements). The balance on General (unrestricted funds) at the year end was £82,119.

Surplus funds are invested in a deposit account managed by CCLA which manages investments for many churches and charities. This fund spreads the risk over a number of banks. The rate of interest at 31 December 2021 was 0.15% but this rate of return compares well with rates offered to charities by the major banks for easy access deposits.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular we want to mention the four deputy wardens who worked tirelessly on our behalf in the absence of Church Wardens and all the other members of the Council for their valuable contribution to our ministry and for keeping the church running.

Structure, governance and management

The method of appointment of Council members is set out in the Church Representation Rules. At St Andrew's the membership of the Council consists of the incumbent (our vicar), churchwardens, the licensed lay minister and members elected by those members of the congregation who are on the electoral roll of the church.

All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the Council.

The Council members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the Council are to be spent and the full Council met eight times during the year (all on Zoom).

Given its wide responsibilities the Council has a number of teams each dealing with a particular aspect of parish life. These committees, which include worship, Christian education and outreach and fabric and finance, are all responsible to the Council and report back to it regularly.

The PCC members who have served from 1 January 2021 until the date this report was approved were:

Ex Officio members:

Incumbent:

The Reverend Philip Rodd

Chairman

Curate

The Reverend Doctor James Cook

Wardens:

Adeolu Adeyeye

Appointed 17 May 2021

Second post vacant

Treasurer:

Richard Holcombe

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

Elected members:

Janet Benson	Appointed 17 May 2021
Marilyn Evans	Representative on Deanery Synod - Appointed 17 May 2021
Suzie Fiske	Appointed 17 May 2021
Rebecca Gascoyne-Richards	Stepped down 17 May 2021
Rosemary Hanson	Stepped down 17 May 2021
David Hughes	
Hannah Ruth King	Secretary to the PCC
Colin Morgan	Representative on Deanery Synod - Appointed 17 May 2021
Mary Nelson	Appointed 17 May 2021
Kevin Pinnock	
David Plume	
Neil Rout	Appointed 17 May 2021
Jane Saunders	Appointed 17 May 2021
Jane Scott	
Christopher Smith	Representative on Deanery Synod

Co-opted member:

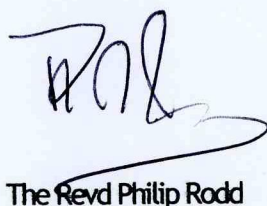
Lucy Stone	Co-opted 26 July 2021
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Administrative information

St Andrew's Church is situated in Church Lane, Eaton. It is part of the Diocese of Norwich within the Church of England. The correspondence address is Parishes Office, 41 Church Lane, Eaton, Norwich NR4 6NW.

The Council is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and as a result of a subsequent change in the regulations by the Charity Commission is registered as a charity under the name "The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew". The charity registration number is 1130712.

Approved by the PCC on 28 March 2022 and signed on their behalf by:



The Revd Philip Rodd

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Independent Examiner's Report

For the year ended 31 December 2021

This report on the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St Andrews Eaton for the year ended 31st December 2021 which are set out on pages 7 to 14 is in respect of an examination carried out in accordance with the Church Regulations 2006 (the Regulations) and section 144 of the Charities Act 2012 (the Act).

Respective Responsibilities of Trustees and Examiner

As members of the PCC you are responsible for the preparation of the accounts. You consider that the audit requirement of the Regulations and section 144 of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners to be found in the Church Guidance issued by the Financial Division of the Archbishop's Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given in the accounts.

Independent Examiner's Statement

In connection with my examination no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - a. To keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - b. To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act and the Regulations Note

have not been met; or

2. To which, in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. A. Jones

M Jones

Cantley Lane

Cringleford

Independent Examiner

31/3/22

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Statement of Financial Activities

For the year ended 31 December 2021

		Unrestricted & Designated FUNDS	Restricted FUNDS	Total 2021	2020
	Note	£	£	£	£
Incoming Resources					
Incoming Resources from Donors	2a	83,377	3,000	86,377	82,431
Other Voluntary incoming resources	2b	1,025	2,500	3,525	69,360
Income from Charity and ancillary trading	2c	11,617	8,457	20,074	20,837
Income from investments	2d	74	636	710	1,051
Total Incoming Resources		96,093	14,593	110,686	173,679
Resources Used					
Grants and Donations	3a	2,800	-	2,800	4,020
Activities directly relating to the work of the church	3b	89,867	8,344	98,211	89,472
Church management and administration	3c	21,632	(4)	21,628	22,750
Total Resources Used		114,299	8,340	122,639	116,242
Net Outgoing Resources (Net movement of Funds)		(18,206)	6,253	(11,953)	57,437
Balances brought forward 1 January 2020		207,242	16,492	223,734	166,297
Funds Transferred	11	-	-	-	-
Balances carried forward at 31 December 2020		189,036	22,745	211,781	223,734

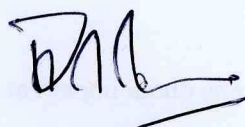
The notes on pages 9 to 14 form part of these accounts

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Balance Sheet

As at 31 December 2021

	Note	2021	2020
		£	£
Fixed Assets			
Tangible fixed assets	5	31,160	21,079
Current Assets			
Debtors and prepayments	6	13,796	20,425
Short term deposits		151,609	173,052
Cash at bank and in-hand		20,982	13,987
		<u>186,387</u>	<u>207,464</u>
Liabilities			
Amounts falling due within one year	7	<u>(5,766)</u>	<u>(4,809)</u>
Net Current Assets		180,621	202,655
Net Assets		<u>211,781</u>	<u>223,734</u>
Funds	11		
Restricted		22,745	16,492
Designated		106,917	109,079
Unrestricted: General Funds		<u>82,119</u>	<u>98,163</u>
		189,036	207,242
		<u>211,781</u>	<u>223,734</u>


Incumbent

28 March 2022


Treasurer

The notes on pages 9 to 14 form part of these accounts

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2021

1 Accounting Policies

The Parochial Church Council is a public benefit entity within the meaning of FRS102. The Financial Statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, and in accordance with FRS102 (2016) as the applicable accounting standard and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

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.

The accounts include all transactions, assets and liabilities 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. Collections for nominated charities are no longer dealt with through the Statement of Financial Activities as restricted funds but are held separately as Agency accounts and shown as creditors to the extent that they have not been paid over at the year end.

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.

Gift Aid recoverable is recognised in the same period as the receipt of the covenants or gift aid donations.

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 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

Grants:

Grants and Donations are accounted for when paid, or when awarded if a binding obligation is created.

Activities Directly Relating to the Work of the Church:

The Diocesan Quota or parish share is accounted for when payable. Any quota unpaid at 31st December is provided for as an operational liability and shown as a creditor.

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2021

Fixed assets

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

Individual items of equipment used within the church premises are capitalised and depreciated over their anticipated useful lives:

Blinds, projectors, cameras & equipment:	5 years
Electronic organs:	15 years

Current assets

Amounts owing to the PCC at 31 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 Barclays Bank.

2 Incoming Resources

	Unrestricted & Designated Funds £	Restricted Funds £	Total 2021 £	2020 £
2a Incoming resources from donors				
Planned Giving	59,873	2,400	62,273	62,396
Income Tax Recovered	14,836	600	15,436	12,738
Collections at all services	8,668	-	8,668	7,297
	<u>83,377</u>	<u>3,000</u>	<u>86,377</u>	<u>82,431</u>
2b Other voluntary incoming resources				
Donations, Appeals, etc.	1,025	2,500	3,525	59,365
Legacies	-	-	-	10,000
Fund raising events (fetes etc.)	-	-	-	(5)
	<u>1,025</u>	<u>2,500</u>	<u>3,525</u>	<u>69,360</u>
2c Income from charitable and ancillary trading				
Magazines	-	6,357	6,357	5,780
Church hall lettings etc.	5,234	-	5,234	3,866
Church Letting	510	-	510	285
Fees	3,708	1,725	5,433	6,921
Miscellaneous	2,165	375	2,540	3,985
	<u>11,617</u>	<u>8,457</u>	<u>20,074</u>	<u>20,837</u>

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2021

2 Incoming Resources (continued)

	Unrestricted & Designated Funds	Restricted Funds	Total 2021	2020
	£	£	£	£
2d Income from investments				
Dividends	-	636	636	615
Bank interest	74	-	74	436
	<u>74</u>	<u>636</u>	<u>710</u>	<u>1,051</u>
Total Incoming Resources	<u>96,093</u>	<u>14,593</u>	<u>110,686</u>	<u>173,679</u>
Collections for charities do not form part of the income of the Church and are therefore not included in the SOFA. Total collected in year:			4,502	2,353

3 Resources Used

	Unrestricted & Designated FUNDS	Restricted FUNDS	Total 2021	2020
	£	£	£	£
3a Grants and donations				
Support	(310)	-	(310)	310
Donations to nominated charities	3,110	-	3,110	3,710
	<u>2,800</u>	<u>-</u>	<u>2,800</u>	<u>4,020</u>
3b Activities directly relating to Church work				
Ministry: Diocesan quota	65,329	-	65,329	65,629
CYF worker	11,535	-	11,535	1,775
Clergy expenses	1,604	-	1,604	1,236
Upkeep of services	860	-	860	481
Maintenance and running costs	4,959	3,144	8,103	9,591
Children and young people	1,621	-	1,621	1,073
Parish magazine expenses	-	5,200	5,200	5,200
Church Hall running costs	1,814	-	1,814	2,749
Depreciation	2,145	-	2,145	1,738
	<u>89,867</u>	<u>8,344</u>	<u>98,211</u>	<u>89,472</u>
3c Church management and administration				
Administration expenses	18,726	(4)	18,722	20,534
Miscellaneous	2,906	-	2,906	2,216
	<u>21,632</u>	<u>(4)</u>	<u>21,628</u>	<u>22,750</u>
Total resources used	<u>114,299</u>	<u>8,340</u>	<u>122,639</u>	<u>116,242</u>
Independent Examiner's fee for year			350	350

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2021

4	Staff Costs	2021 £	2020 £
	Wages and salaries	23,990	16,092
	Pension costs	1,268	449
	Total	25,258	16,541

5	Fixed Assets	2021	2020
	Tangible Fixed Assets		
	Cost		
	Opening balance	41,370	41,370
	Additions during the year	12,226	-
	Closing Balance	53,596	41,370
	Depreciation		
	Opening balance	20,291	18,553
	Charge during the year	2,145	1,738
	Closing Balance	22,436	20,291
	Net asset value at year end	31,160	21,079

6	Debtors and prepayments	2021	2020
	Prepayments	-	-
	Other Debtors	13,796	20,425
		13,796	20,425

7	Liabilities - amounts falling due within one year	2021	2020
	Accruals	3,528	3,011
	Other Creditors	2,238	1,798
		5,766	4,809

8	Analysis of Net Assets by Fund	2021		2020	
		Unrestricted and designated funds	Restricted funds	Unrestricted and designated funds	Restricted funds
		£	£	£	£
	Fixed Assets	31,160	-	21,079	-
	Current Assets	163,642	22,745	190,972	16,492
	Current Liabilities	(5,766)	-	(4,809)	-
	Fund Balance	189,036	22,745	207,242	16,492

2021 2020

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2021

9 Burial Ground Trust

	£	£
Income received in year	636	615
Value of holding at 31 December 2021	25,230	21,890

10 St Andrew's Church Hall

	2021 £	2020 £
Lettings income	5,234	3,866
Furlough receipts	-	1,366
Expenditure		
Wages - cleaning	1,387	2,760
Heat and Light	689	1,249
Repairs and sundry expenses	2,202	1,740
Rates and Insurance	660	1,076
	(4,938)	(6,825)
Deficit/(surplus) for the year included in General Funds	296	(1,593)

11 Designated and Restricted Funds

	Balances at 1 January 2021	Income	Expenditure	Transfer from/(to) restricted and unrestricted funds	Balances at 31 December 2021
	£	£	£	£	£
Designated Funds					
Income received in advance	48,000	5,000	(424)	(8,000)	44,576
Thatch Sinking Fund	15,000			3,000	18,000
Organ Fund	21,079	-	(1,738)	-	19,341
Contingency Fund	25,000	-	-	-	25,000
	109,079	5,000	(2,162)	(5,000)	106,917
Restricted Funds					
Burial Ground	7,403	7,861	(2,970)	-	12,294
Parish magazine	6,600	6,357	(5,009)	-	7,948
Sundry funds	2,489	375	(361)	-	2,503
	16,492	14,593	(8,340)	-	22,745

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2021

Income received in advance (designated fund)

In 2020 a trust fund which had been contributing £8,000 to planned giving liquidated the fund and made a final payment of £56,000 to the Parish. In order to maintain continuity of income this amount has been placed in a designated fund and annual transfers of £8,000 will be made to unrestricted income. The first transfer was made in 2020 leaving a net balance for that year of £48,000. A further £8,000 has been transferred this year.

In addition, a donation of £5,000 was made this year to cover additional wages costs for support work. A transfer has been made to donations in unrestricted funds equivalent to the additional costs incurred.

Organ Fund (designated fund)

The funds in the Organ Fund (a designated fund) were transferred from General Funds in 2018. Depreciation on the two new organs is charged against the Fund over the estimated life of the organs.

Thatch Sinking Fund (designated fund)

An annual transfer is made to this Fund to build a balance of funds to cover the cost of renewing the Thatch when required.

The Parish Magazine Fund (restricted fund)

This is jointly owned with Christ Church, Eaton.

Accounts

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report and Financial Statements

For the year ended 31 December 2020

Charity no. 1130712

Incumbent

The Revd Philip Rodd

Bank

Barclays Bank PLC

Parish Office

Church Lane

Eaton, Norwich

Norfolk, NR4 6NW

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

For the year ended 31 December 2020

Aim and purposes

St Andrew's Parochial Church Council (the Council) has the responsibility of co-operating with the incumbent, the Reverend Philip Rodd, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The Council is also responsible for the maintenance of the Church Hall and Burial Ground in Church Lane Eaton.

Objectives and Activities

The Council is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St Andrew's. The Council maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, sacrament and music.

When planning our activities for the year, the incumbent and the Council have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing a knowledge of and trust in Jesus Christ.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work it is also important that we maintain the fabric of the Church, the Church Hall and the Burial Ground.

Achievements and Performance

Worship and Prayer

In view of the COVID-19 pandemic, it is very difficult to report on what took place in 2020, as all the usual programmes were either suspended, or were so amended as to render them hardly recognizable. As from the middle of March, all services were suspended, and all the community activities in the Church Hall also ceased. The church was reopened after a very short lapse, but only for private prayer, and for weddings and funerals which were permitted to take place, but only under severe restrictions.

Printed materials for worship were made available week by week, and as from Holy Week and Easter, services began to take place using the online Zoom video conferencing platform. It took a few weeks before we settled on the best way to make use of this tool, but eventually the online congregation settled at around 80% of the number that we would normally expect to be in church on Sunday mornings. This included a good number of our more elderly members, some of whom acquired the necessary laptops or handheld devices in order to access these services. Zoom was also used in a variety of other ways, including: PCC meetings, other committee meetings, midweek services, fellowship meetings, Bible study groups, and a book group.

From the late summer, services were permitted to be held once more in church, and our PCC agreed to resume a weekly Sunday service and a Thursday service, strictly following the Church of England's stated Covid protocols. We were also able to have a full programme of Christmas services (some in church, some online), and even some limited carol singing around the parish, before becoming subject to a further period of lockdown just before the end of the year.

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

All services are well supported and all are welcome. The number of members on the Church Electoral Roll is 130 of which 39 are not resident within the Parish. The average attendance at all services fell to 88 adults and 4 children under 16 years of age as a result of the lockdown restrictions. In 2019 the average was 110 adults and 6 children.

As well as our regular services, at times during this difficult year we have still be able to enable community members to celebrate and thank God at the milestones of the journey through life. We celebrated 3 baptisms, and 4 weddings. We also held 8 funerals in our church and a further 2 taken by the graveside in our Burial Ground. There were also 2 memorial services, and 6 burial of ashes services within the Parish, and a further 10 funeral services taken at other local venues by our clergy.

Deanery Synod

Three members of the Council sit on the Deanery Synod. This provides the Council with an important link between the parish and the wider structures of the church.

Maintaining the Church and Hall

No major repairs were required for the Church during the year. The total amount spent, including other minor work, amounted to £1,021 (2019 - £6,313). The total amount spent on the Hall, including other minor work, amounted to £425 (2019 - £1,284).

Pastoral Care

The Pastoral Care Team continued to provide church member care and development and to aid growth in Christian discipleship and mission. To aid pastoral care, the Parish is divided into four areas, with coordinators responsible for each area and a further coordinator also caring for those living outside the parish boundary. All coordinators (and other parish visitors) receive appropriate training in safeguarding provided by the Diocese. Telephone contact has been maintained as necessary throughout lockdown.

The Toddlers Group met on Tuesday mornings until lockdown was declared and was not able to operate for the rest of the year as it was deemed not safe to do so. At the time of writing this report, it has still not been possible to restart Toddlers.

Christian Education and Outreach

We were able to make good progress through this year's Lent course, the title of which was *Making Good Sense of the Bible Together* (published by the Bible Society), before it was abandoned because of the virus. Further afield, however, we were able to continue in our support of the work of our mission partners Dick and Caroline Seed in Cape Town (working in theological teaching and leadership training), providing £1,500 for their work; and a further £1,500 to the Global Mission through Local Leaders project of the Church Mission Society.

In addition, a donation of £500 was made to the Eaton War Memorial and a further £210 to various local charities

Children, Young People and Families

Much of our work with children and young people was also adversely affected by the virus; but the arrival of a younger curate in June and a new Children and Families Worker in November will cause this work to grow again in 2021.

Following the Imposition of lockdown in March 2020 all face-to-face work with children and young people ceased. Activity packs were sent out to children in both parishes in the summer as the Holiday Club could not be held and packs were also sent out for Harvest and also for Christmas. The Christingle service was held on Zoom.

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

Group Council

The Instrument providing for a Group Council is dated 14 November 2007. It established the Group Council and set out its composition, meetings and remit. Existing areas of shared work were set out in the Instrument, although they can change over time and include:

- children and youth work;
- overseas mission support (prayer and financial giving);
- giving to missions and charities;
- faith in action;
- joint groups, services and joint fund-raising activities, as well as determining where monies raised by such events should be spent;
- administration (producing and circulating) of Christmas and Easter cards and other mail shots across the two Parishes, the Parish magazine and weekly news-sheets; and
- the running of the Parishes Office.

The Instrument states that each Council may delegate to the Group Council such of its functions as it sees fit, provided that both Church Councils agree to delegate the same function.

Financial Review

Receipts on unrestricted funds were £114,561 of which £62,396 was from planned giving, £12,738 from Gift Aid recovered, £7,297 was from collections, £8,897 was from fees and lettings (including £3,865 on Hall lettings), and £436 from bank interest. Interest rates remain very low.

Receipts on designated funds were £56,000 which represented income received in advance to be deferred over seven years. £8,000 was transferred to unrestricted funds during the year leaving a balance of £48,000.

Receipts on restricted funds of £11,118 represent funds from a number of sources including £5,780 from magazine sales (jointly with Christ Church).

The cost of Ministry and other activities relating to the work of the church amounted to £79,577 for the year and this included a payment of £65,629 for the Diocesan Quota (Parish Share) and depreciation of £1,738. Administration costs amounted to £22,583.

The net result for the year was a surplus of income over expenditure of £56,381 on unrestricted and designated funds of which £7,118 related to unrestricted funds and £49,262 related to designated funds. Income from Planned Giving and Collections held up well despite the cessation of services in Church due to Lockdown and was higher than previous years whereas expenditure, particularly on maintenance and salaries was lower. A new Children and Families Worker started work on 1 November 2020 (after a vacancy lasting 17 months). This produced a considerable saving in expenditure which will not be repeated in 2021.

Reserves

Unrestricted and designated reserves at the end of the year amounted to £207,242. This figure includes designated funds of £21,079 (Organ Fund), £15,000 (Thatch Sinking Fund), £25,000 (Contingency) and £48,000 (Income received in advance - as explained in Note 11 to the Financial Statements). The balance on General (unrestricted funds) at the year end was £98,163.

Surplus funds are invested in a deposit account managed by CCLA which manages investments for many churches and charities. This fund spreads the risk over a number of banks. The rate of interest at 31 December 2020 was 0.15% but this rate of return compares well with rates offered to charities by the major banks for easy access deposits.

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular we want to mention the four deputy wardens who worked tirelessly on our behalf in the absence of Church Wardens and all the other members of the Council for their valuable contribution to our ministry and for keeping the church running.

Structure, governance and management

The method of appointment of Council members is set out in the Church Representation Rules. At St Andrew's the membership of the Council consists of the incumbent (our vicar), churchwardens, the licensed lay minister and members elected by those members of the congregation who are on the electoral roll of the church.

All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the Council.

The Council members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the Council are to be spent and the full Council met eight times during the year (twice in person and six times on Zoom).

Given its wide responsibilities the Council has a number of teams each dealing with a particular aspect of parish life. These committees, which include worship, Christian education and outreach and fabric and finance, are all responsible to the Council and report back to it regularly.

The PCC members who have served from 1 January 2020 until the date this report was approved are:

Ex Officio members:

Incumbent:

The Reverend Philip Rodd

Chairman

Curate

James Cook

Appointed 13 July 2020

Wardens:

Julie Holmes

Resigned 13 July 2020

Two vacancies

Treasurer:

Richard Holcombe

Elected members:

Marilyn Evans

Rebecca Gascoyne-Richards

Rosemary Hanson

David Hughes

Hannah Ruth King

Secretary to the PCC

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Annual Report

Kevin Pinnock

Representative on Deanery Synod

David Plume

Jane Scott

Christopher Smith

Representative on Deanery Synod

Co-opted member:

Janet Benson

Co-opted 30 July 2020

Administrative information

St Andrew's Church is situated in Church Lane, Eaton. It is part of the Diocese of Norwich within the Church of England. The correspondence address is Parishes Office, 41 Church Lane, Eaton, Norwich NR4 6NW.

The Council is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and as a result of a subsequent change in the regulations by the Charity Commission is registered as a charity under the name "The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew". The charity registration number is 1130712.

Approved by the PCC on 12 April 2021 and signed on their behalf by:



The Revd Philip Rodd

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Independent Examiner's Report

For the year ended 31 December 2020

This report on the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St Andrews Eaton for the year ended 31st December 2020 which are set out on pages 7 to 14 is in respect of an examination carried out in accordance with the Church Regulations 2006 (the Regulations) and section 144 of the Charities Act 2012 (the Act).

Respective Responsibilities of Trustees and Examiner

As members of the PCC you are responsible for the preparation of the accounts. You consider that the audit requirement of the Regulations and section 144 of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners to be found in the Church Guidance issued by the Financial Division of the Archbishop's Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given in the accounts.

:

Independent Examiner's Statement

In connection with my examination no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - a. To keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - b. To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act and the Regulations Note

have not been met; or

2. To which, in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. A. Jones

M. Jones
Cantley Lane
Cringleford

18 Apr 2021

Independent Examiner

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Statement of Financial Activities

For the year ended 31 December 2020

	Note	Unrestricted FUNDS £	Restricted FUNDS £	Total 2020 £	2019 £
Incoming Resources					
Incoming Resources from Donors	2a	82,431	-	82,431	94,176
Other Voluntary Incoming resources	2b	67,540	1,820	69,360	10,229
Income from Charity and ancillary trading	2c	12,154	8,683	20,837	37,726
Income from Investments	2d	436	615	1,051	1,254
Total Incoming Resources		162,561	11,118	173,679	143,385
Resources Used					
Grants and Donations	3a	4,020	-	4,020	3,232
Activities directly relating to the work of the church	3b	79,577	9,895	89,472	107,820
Church management and administration	3c	22,583	167	22,750	22,380
Total Resources Used		106,180	10,062	116,242	133,432
Net Outgoing Resources (Net movement of Funds)		56,381	1,056	57,437	9,953
Balances brought forward 1 January 2020		150,861	15,436	166,297	156,344
Funds Transferred	11	-	-	-	-
Balances carried forward at 31 December 2020		207,242	16,492	223,734	166,297

The notes on pages 9 to 14 form part of these accounts

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Balance Sheet

As at 31 December 2020

	Note	2020	2019
		£	£
Fixed Assets			
Tangible fixed assets	5	21,079	22,817
Current Assets			
Debtors and prepayments	6	20,425	8,003
Short term deposits		173,052	105,493
Cash at bank and In-hand		13,987	31,839
		<u>207,464</u>	<u>145,335</u>
Liabilities			
Amounts falling due within one year	7	<u>(4,809)</u>	<u>(1,855)</u>
Net Current Assets		202,655	143,480
Net Assets		<u>223,734</u>	<u>166,297</u>
Funds	11		
Restricted		16,492	15,436
Designated		109,079	59,817
Unrestricted: General Funds		<u>98,163</u>	<u>91,044</u>
		207,242	150,861
		<u>223,734</u>	<u>166,297</u>


Incumbent

12 April 2021


Treasurer

The notes on pages 9 to 14 form part of these accounts

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2020

1 Accounting Policies

The Parochial Church Council is a public benefit entity within the meaning of FRS102. The Financial Statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, and in accordance with FRS102 (2016) as the applicable accounting standard and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

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.

The accounts include all transactions, assets and liabilities 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. Collections for nominated charities are no longer dealt with through the Statement of Financial Activities as restricted funds but are held separately as Agency accounts and shown as creditors to the extent that they have not been paid over at the year end.

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.

Gift Aid recoverable is recognised in the same period as the receipt of the covenants or gift aid donations.

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 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

Grants:

Grants and Donations are accounted for when paid, or when awarded if a binding obligation is created.

Activities Directly Relating to the Work of the Church:

The Diocesan Quota or parish share is accounted for when payable. Any quota unpaid at 31st December is provided for as an operational liability and shown as a creditor.

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2020

Fixed assets

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

Individual items of equipment used within the church premises are capitalised and depreciated over their anticipated useful lives:

Blinds and projectors:	4 years
Electronic organs:	15 years

Current assets

Amounts owing to the PCC at 31 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 Barclays Bank.

2 Incoming Resources

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	2019 £
2a Incoming resources from donors				
Planned Giving	62,396	-	62,396	62,121
Income Tax Recovered	12,738	-	12,738	15,262
Collections at all services	7,297	-	7,297	16,793
	<u>82,431</u>	<u>-</u>	<u>82,431</u>	<u>94,176</u>
2b Other voluntary incoming resources				
Donations, Appeals, etc.	57,540	1,825	59,365	10,229
Legacies	10,000	-	10,000	-
Fund raising events (fetes etc.)	-	(5)	(5)	-
	<u>67,540</u>	<u>1,820</u>	<u>69,360</u>	<u>10,229</u>
2c Income from charitable and ancillary trading				
Magazines	-	5,780	5,780	7,287
Church hall lettings etc.	3,866	-	3,866	16,306
Church Letting	285	-	285	1,720
Fees	4,746	2,175	6,921	5,971
Miscellaneous	3,257	728	3,985	6,442
	<u>12,154</u>	<u>8,683</u>	<u>20,837</u>	<u>37,726</u>

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2020

2 Incoming Resources (continued)

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	2019 £
2d Income from investments				
Dividends	-	615	615	597
Bank interest	436	-	436	657
	<u>436</u>	<u>615</u>	<u>1,051</u>	<u>1,254</u>
Total Incoming Resources	<u>162,561</u>	<u>11,118</u>	<u>173,679</u>	<u>143,385</u>
Collections for charities do not form part of the Income of the Church and are therefore not included in the SOFA. Total collected in year:			<u>2,353</u>	<u>4,838</u>

3 Resources Used

	Unrestricted FUNDS £	Restricted FUNDS £	Total 2020 £	2019 £
3a Grants and donations				
Support	310	-	310	232
Donations to nominated charities	3,710	-	3,710	3,000
	<u>4,020</u>	<u>-</u>	<u>4,020</u>	<u>3,232</u>
3b Activities directly relating to Church work				
Ministry: Diocesan quota	65,629	-	65,629	64,497
CYF worker	1,775	-	1,775	5,433
Clergy expenses	1,236	-	1,236	988
Upkeep of services	481	-	481	694
Maintenance and running costs	4,896	4,695	9,591	23,466
Children and young people	1,073	-	1,073	1,438
Parish magazine expenses	-	5,200	5,200	5,200
Church Hall running costs	2,749	-	2,749	4,366
Depreciation	1,738	-	1,738	1,738
	<u>79,577</u>	<u>9,895</u>	<u>89,472</u>	<u>107,820</u>
3c Church management and administration				
Administration expenses	20,367	167	20,534	20,989
Miscellaneous	2,216	-	2,216	1,391
	<u>22,583</u>	<u>167</u>	<u>22,750</u>	<u>22,380</u>
Total resources used	<u>106,180</u>	<u>10,062</u>	<u>116,242</u>	<u>133,432</u>
Independent Examiner's fee for year			<u>350</u>	<u>350</u>

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2020

4	Staff Costs	2020 £	2019 £
	Wages and salaries	16,092	19,651
	Pension costs	449	1,092
	Total	16,541	20,743

5	Fixed Assets	2020	2019
	Tangible Fixed Assets		
	Cost		
	Opening balance	41,370	41,370
	Additions during the year	-	-
	Closing Balance	41,370	41,370
	Depreciation		
	Opening balance	18,553	16,815
	Charge during the year	1,738	1,738
	Closing Balance	20,291	18,553
	Net asset value at year end	21,079	22,817

6	Debtors and prepayments	2020	2019
	Prepayments	-	-
	Other Debtors	20,425	8,003
		20,425	8,003

7	Liabilities - amounts falling due within one year	2020	2019
	Accruals	3,011	1,855
	Other Creditors	1,798	-
		4,809	1,855

8	Analysis of Net Assets by Fund	2020		2019	
		Unrestricted and designated funds £	Restricted funds £	Unrestricted and designated funds £	Restricted funds £
	Fixed Assets	21,079	-	22,817	-
	Current Assets	190,972	16,492	129,899	15,436
	Current Liabilities	(4,809)	-	(1,855)	-
	Fund Balance	207,242	16,492	150,861	15,436

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2020

9 Burial Ground Trust	2020 £	2019 £
Income received in year	615	597
Value of holding at 31 December 2020	21,890	20,865

10 St Andrew's Church Hall

	2020 £	2019 £
Lettings income	3,866	16,306
Furlough receipts	1,366	-
Expenditure		
Wages - cleaning	2,760	2,822
Heat and Light	1,249	2,030
Repairs and sundry expenses	1,740	1,318
Rates and Insurance	1,076	1,052
	(6,825)	(7,222)
Deficit/(surplus) for the year included in General Funds	(1,593)	9,084

11 Designated and Restricted Funds

	Balances at 1 January 2020	Income	Expenditure	Transfer from/(to) restricted and unrestricted funds	Balances at 31 December 2020
	£	£	£	£	£
Designated Funds					
Income received in advance	-	48,000	-	-	48,000
Thatch Sinking Fund	12,000	-	-	3,000	15,000
Organ Fund	22,817	-	(1,738)	-	21,079
Contingency Fund	25,000	-	-	-	25,000
	59,817	48,000	(1,738)	3,000	109,079
Restricted Funds					
Burial Ground	7,371	4,610	(4,578)	-	7,403
Parish magazine	5,670	5,780	(4,850)	-	6,600
Sundry funds	2,395	728	(634)	-	2,489
	15,436	11,118	(10,062)	-	16,492

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2020

During the year a trust fund which had been contributing £8,000 to planned giving liquidated the fund and made a final payment of £56,000 to the Parish. In order to maintain continuity of income this amount has been placed in a designated fund and annual transfers of £8,000 will be made to unrestricted income. The first transfer was made in 2020 leaving a net balance for the year of £48,000.

The funds in the Organ Fund (a designated fund) were transferred from General Funds in 2018. Depreciation on the two new organs will be charged against the Fund over the estimated life of the organs.

The Parish Magazine Fund is jointly owned with Christ Church, Eaton.