

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.

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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.

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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

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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		22,827	20,982
		<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.