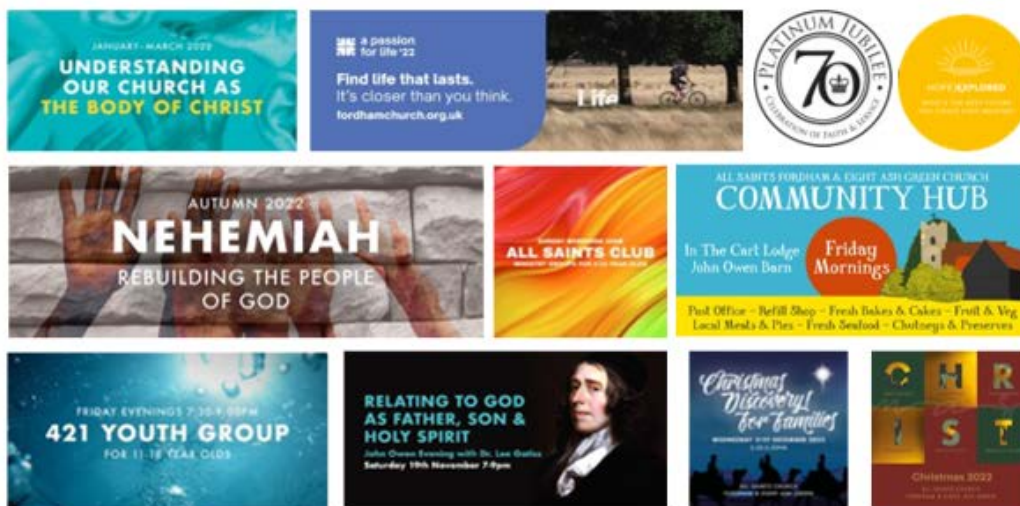


All Saints Fordham & Eight Ash Green Colchester



Parochial Church Council Annual Report And Financial Statements For The Year Ended 31 December 2022

Contents

Reference Information	1
The Parochial Church Council	2
A Message from our Rector	3
The Parochial Church Council's Annual Report	4
Financial Statements	
Independent Examiner's report	12
Statement of financial activities	13
Balance Sheet	14
Notes to the Accounts	15
Detailed Statement of Financial Activities with comparatives.....	21

Reference Information

Incumbent	Revd Francis Blight	
Correspondence Address	All Saints Church Office John Owen Barn Church Road Fordham CO6 3NL 01206 243261 www.fordhamchurch.org.uk	
Charity Number	1131590	
Bankers	Barclays Bank	9 High Street, Colchester, Essex CO1 1DA
	CAF Bank	25 Kings Hill Ave, Kings Hill, West Malling, Kent, ME19 4JQ
Independent Examiner	Ajay Rajani FCIE	Stewardship, 1 Lamb's Passage, London, EC1Y 8AB

Parochial Church Council

	Up to APCM on 9 th May 2022	From the APCM on 9 th May 2022
Rector	Francis Blight (Chair)	Francis Blight (Chair)
Church Wardens	Nicholas Durlacher (Vice-chair)	Nicholas Durlacher (Vice-chair)
	Alistair Grote	Roy Miller
General Synod	Mary Durlacher	Mary Durlacher
Deanery Synod	Sheona Farruggio	Sheona Farruggio
	Grace Lee (Electoral Roll Officer)	Grace Lee (Secretary)
	Roy Miller	Roy Miller
Elected Members	Irene Bale	Irene Bale
	John Bennion	John Bennion
	Rachel Gage (Secretary)	John Bradley
	Julian Griffiths	Alistair Grote
	Roger Miles (Treasurer)	Keith Hodges
	Roy Miller	Lesley Southern
	Lesley Southern	Jenny LeGood (Electoral Roll Officer)
Co-opted Members	Linda Stenner (Parish Safeguarding Officer)	Linda Stenner (Parish Safeguarding Officer) Victoria Rolfe (Treasurer)

PCC members are responsible for making decisions on all matters of general concern and importance to the Parish, including how the funds of the PCC are spent.

Committees

Standing Committee	
Rector	Rev'd Francis Blight
Wardens	Nicholas Durlacher, Roy Miller
Secretary	Grace Lee
PCC Member	Alistair Grote

Finance Sub-Committee	
Chair	Victoria Rolfe
Members	Francis Blight Nicholas Durlacher Alistair Grote Colin Munday

Fabric Sub-Committee	
Chair	Mary Durlacher
Members	Alistair Grote Bill Roberts Martin LeGood John Revett

A Message from the Rector (PCC Chair)

2022 has been a time of encouragements and challenges. As covid restrictions relaxed, the church was able to reach out to members of the church family who had not been able to attend as well as to the wider communities of Fordham and Eight Ash Green. During 2022 the worshipping community (those who attend at least once a month on Sunday or would attend if not prevented by illness) was 138. The average weekly attendance on Sunday across the year was 61 (50 adults and 11 children). We have continued to livestream the Sunday 10am services and to publish recordings of the preaching online. Across the autumn there was a sense that the church community had restabilised post-covid, with the bones and sinews of the community joining together again. We were delighted to host the bishop of Maidstone, Rod Thomas for the confirmation of six candidates on the 25th September.

For the wider community, the Friday community hub has continued to develop with the addition of a café in the John Owen Barn alongside the market stalls. We are delighted that the hub is proving so popular each week. To mark the Queen's Platinum Jubilee, we held special services at both churches and partnered with the Fordham Parish Council in hosting a wonderful celebration event on the Fordham Hall field and in the John Owen Barn.

Our vision remains 'To know Jesus Christ and make him known' and we have put this into practice through continued faithful teaching of God's word week by week, on Sundays, in Growth Groups and through the different ministries of the church. Our community outreach has involved articles in the parish magazines, delivering invitations to each home and events such as the Christmas Discovery! for Families.

One challenging area has been the Church of England's Living in Love and Faith (LLF) process on matters of identity, sexuality, relationships and marriage. While intended to bring people together, in practice it has drawn energy away from the mission of the church and forced us to focus in on ourselves rather than look outwards to spread the word of the gospel in the community around us. We pray that God will move mightily in 2023, that the Church of England will continue to profess the faith uniquely revealed in the Holy Scriptures as the bishops and General Synod debate these matters.

Finally, I wish to give a hearty thank you to the church family for your enthusiasm and commitment to the vision of gospel-focused community engagement. This has been demonstrated in the congregation's financial giving and practical service in the life and weekly ministries of the church. Together, as we have looked to God to lead us, 2022 has been a positive and fruitful year.

Reverend Francis Blight

The Parochial Church Council's Annual Report

For The Year Ended 31 December 2022

The Members of the Parochial Church Council (the 'PCC'), who are the charity's trustees for the purposes of charity law, have pleasure in presenting their report together with the financial statements for the year.

Our Vision

"To know Jesus Christ and make him known" is our stated aim. We seek to work out this vision through the guiding principles set out in *the Eleven Decisions, a number of which are included in this report in italics*. In planning its activities, the PCC have applied the guidance on public benefit issued by the Charity Commission.

Teaching and Preaching

Believing that the Bible is what God says to the church today we will make every effort to understand its message and teach it to one another.

During 2023 we continued to livestream services and to publish recordings of teaching sermons.

The Sunday teaching programme included the following:

- Understanding the Church as the Body of Christ (January – March)
- A Passion for Life '22 (Easter)
- Hope Explored (June)
- Colossians (July)
- Hebrews 11&12 (August)
- Nehemiah: Rebuilding the People of God (Autumn)

The monthly All Age Services continued in the John Owen Barn and we had a number of visiting speakers through the year. In November we invited Dr Lee Gatiss (Director of Church Society) to speak at a John Owen Evening, on Owen's classic book 'Communion with God'. The evening was titled 'Relating to God as Father, Son & Holy Spirit'.

Prayer

We shall rely on prayer and the work of the Holy Spirit in all that we do.

During 2022 we returned to holding monthly prayer focus meetings in-person after the online meetings of the covid pandemic. There is a committed core of praying people in the church family, who regularly participate and for this we give thanks. We pray that God will grow these meetings so that together we can seek God's will for our church and ministries in 2023.

During 2022 the church staff team met to pray together each Tuesday and we encouraged each other in prayer during our weekly Growth Group meetings. There are currently five growth groups who meet on mid-week evenings in people's homes to study God's word and to pray for one another. In addition, our young people are encouraged to pray at the Friday night 421 youth group and Sunday morning All Saints Club. At the beginning of the year we had a dedicated three weeks of prayer for our church during which we sought God for the life, health and growth of our church during 2022. We used the book "Five Things to Pray for the Church" by Rachel Jones during this time. We continued to publish a regular church prayer diary through the year.

Parish Schools (Holy Trinity Eight Ash Green and Fordham All Saints Primary Schools)

The strong links with our local Church of England schools continued with ongoing representation of the church on the governing boards, church services at Christmas, harvest and Easter, participation in year 6 school leaver events and regular assemblies provided by our school's worker. We invited pupils to church events for families which were advertised in the schools' newsletters. At the end of 2022 we nominated a new foundation governor for Holy Trinity school.

During 2022 the PCC was formally asked to consider the formation of a federation between All Saints Fordham CofE primary school and Chappel CofE primary School. In the end the federation did not go ahead. At the end of December, it was announced that the head of Holy Trinity School Eight Ash Green would become the interim executive head teacher at Fordham Primary School. As we move into 2023, the two schools continue to explore the best way ahead for the future. We look forward to supporting them in maintaining the Christian distinctiveness of the schools.

PCC Proceedings

During 2022, PCC business has supported church life in a number of ways. We continued church services at both church buildings with a variety of styles of worship. Towards the end of the year the PCC agreed to restart a Sunday evening service. Sunday@Six is planned to be a more contemporary style of service held on the fourth Sunday of each month. It will run as a trial from January – July 2023.

We shall consider not only the villages of Fordham and Eight Ash Green but also the tens of thousands of people in our area who have no meaningful contact with a biblically based gospel ministry to be our mission field, and will use the network of contacts, acquaintances, friends and colleagues, in order to spread the word of the gospel.

The PCC discussed and supported the Life '22 mission (Passion for Life) around Easter 2022 with the following: Outreach services on John's gospel, giving away copies of 'Your Verdict on the Empty Tomb' by Val Grieve and 'The Gospel of John: Find Life That Lasts'. Growth Group and church ministries organised events (a mime artist, an evening at Colchester Castle, a piano recital with a Christian testimony and a 421 youth evening). In June we ran the new Hope Explored course. Other areas of outreach that were progressed by the PCC included: the Christmas Discovery! for Families event, schools work and the Friday Community Hub project. Towards the end of the year the church ran a Christianity Explored course.

"We shall make spending on gospel workers a top priority and encourage suitably gifted people within the congregation to consider 'full time' Christian work." The PCC planned the appointment of new staff team members. Having been unsuccessful in appointing a full time Youth and Children's Minister at the beginning of 2022, we looked at alternatives and appointed the minister's wife as part-time Youth & Children's Leader for the academic year beginning September 2022. A part-time Administration Assistant (JA) finished in April and the part-time Church Manager (RG) in October. Our thanks go to both of them for their significant contribution to the life and functioning of our church community over the last few years and especially during the complexities of the covid season. The PCC decided to appoint a part-time Church Administrator & Rector's PA and a part-time Ministry Apprentice to begin in January 2023.

The PCC continues to place a strong emphasis on safeguarding and health and safety. Both of these are standing items on the PCC agenda. Our safer recruitment process is well established and the parish safeguarding officer (PSO) is a co-opted member of the PCC.

"We shall do what we can lovingly to help people, especially within the congregation but also outside it, who are in physical, emotional, social or material need." During 2022 it was agreed that the purpose of the benevolent fund, originally set up to help with hardship associated with COVID unemployment, should be changed to support church families facing hardship due to rising energy costs. During the

autumn harvest festival we collected food and household items for the Colchester Food Bank with donations from the church family and Fordham All Saints school families.

The PCC approved support for our 2022 programme of Mission Partner giving to eleven organisations.

The PCC continues to support strong links with like-minded churches, particularly through the Chelmsford ReNew network of churches. In November the whole PCC attended the ReNew synod hosted by St Michael's in Braintree. In addition the PCC has supported engagement with the new Chelmsford Diocesan Evangelical Network (CDEN) which comes under the national Church of England Evangelical Council (CEEC).

Parish Activities

The church continued to work with the two parish councils and local community. Significant events in 2022 included: the Queen's Jubilee celebrations and a remembrance service for the Queen, the annual Remembrance Day service followed by Acts of Remembrance at the Fordham war memorial and the Eight Ash Green flagpole; Easter, Harvest and Christmas Services; Christmas light switch-on celebrations in the two villages and a Christmas Discovery! event aimed at families in our community.

The Community Hub

The Friday morning community Hub run by JG, has continued to grow from strength to strength through 2022. Building on an initial start with six outside stall holders, we now have eight:

- Refill Den
- Duke's Seafood
- Collett's Farm Meats
- Cheese & Pie Man
- JJ Fruit & Veggie Shop
- Mop Cap Preserves
- Mum's Pantry
- Freckled Foxglove

The Post Office continues inside the John Owen Barn and is well used by the local community. In April, after many months of red-tape, planning and meticulous organising, the Community Hub Café opened its doors for the first time. The success of this venture has far exceeded our initial expectations and we average between 40-50 visitors every Friday. The café has been warmly welcomed by Fordham, Eight Ash Green, and many other communities, providing a warm, friendly, and cheerful place to meet and to re-build relationships after Covid.

The Fordham Parish Council hold their monthly workshops in the café, making them accessible to the community.

Over the winter, we successfully received warm space grants from Fordham Parish Council and Essex County Council, which enabled us to provide free warm soup and a roll to all. We are currently registered with the Essex County Council as a warm space, which continues to the end of April.

The café is staffed purely by volunteers, who provide their time, cakes and a sympathetic listening ear. We provide coffee, cakes, sausage rolls, scones and soup weekly. We also ran a Macmillan Cancer morning, where we raised £800 through cake sales and personal testimonies.

Going forward into 2023, we plan to open a pantry which will provide essential items to those in need, with no questions asked. We plan to have expert speakers to provide knowledgeable information on a wide range of topics, such as coping with dementia, Parkinson's disease and depression. We also have plans for the Essex Police to talk to us about fraud prevention.

We shall have specific ministries to the people of different age groups whom God is drawing to our congregation.

Babies and Toddlers

The Babies and Toddlers group was run weekly during term time by Rachel Gage and JM during 2022. A growing number of families from the parish villages and further afield attended. The children play while the adults enjoy a chat and then a snack together. Each session ends with a singing and Bible story time.

Children and Young People

GB led the Sunday All Saints Club and the Friday 421 Youth Group during 2022. We were keen to employ a Youth and Children's Minister, but were not successful in recruiting during 2021 and early 2022. As a result, in September 2022, Georgina was employed by the PCC for 11 months to continue this work. We still pray that a Youth & Children's Worker might be recruited for September 2023.

Sunday All Saints Club (ASC) 0-16 years

Ministry groups for children and young people ran in person throughout 2022. In ASC a new group (for children aged 0-4) called Beginning with God joined the Luke and Matthew groups. In this group there is lots of fun play and a Bible story each week using the Beginners Bible and corresponding teaching material. It was formed with the hope that when new families come there will be something available on a Sunday for even the youngest children.

Throughout 2022, Luke group (4-11s) used teaching materials from Faith in Kids (Ed Drew) and The Jesus Story Book Bible. Many thanks to the leaders who diligently prepared and led these sessions each week.

Matthew group (11-16s) used a number of bible studies written by Tim Hawkins and Nick Margesson. The aim of these studies is to help our teens remain as followers of Jesus despite the increasingly hostile environment that secondary education is becoming for Christian faith. Again, many thanks to the Matthew group leaders who gave their time to enable this group to run.

Give thanks for the children and young people who are part of All Saints Church and pray for God to bring in new families to strengthen our church community. Please pray for new leaders to help with this work.

Friday 421 Youth Group 11- 18 years

During 2022 the 421 Youth group had an average weekly attendance of 14, from a pool of 25 to 30 who came across the year. The young people come from a number of local churches, and a few have no church affiliation. It has been exciting to see Christian teens strengthen friendships with each other and with Jesus. Towards the end of 2022, we began to see some young people from Fordham village attend and really enjoy 421. Our thanks go to the small team of leaders who enabled this group to run each week. LW from St Peter's Colchester re-joined the 421 team in September 2021 and at the end of 2022 stepped down in order to focus on the development of a new ministry among young people at St Peter's. Our thanks go to her for her contribution during this time. In September 2022, BM began regularly helping at 421 and we have been very grateful for his energy and enthusiasm for this ministry. Please pray for God to provide new leaders to help us keep investing in young people and for new young people to join.

Development Plans for further growth

Our focus for 2023 is to continue developing the children, youth and families work while maintaining the established ministries. Ideally this would involve the appointment of a Children's and Youth Worker or a ministry apprentice. We continue to pray for guidance and God's provision in this area. We plan to build on the success of the Christmas Discovery! event with further family events around Easter time and look forward to the Sunday@Six services establishing a new style of service over the coming months.

We will endeavour to pursue and invest in our Bible teaching ministry on Sundays and in specific ministries to the people of different age groups whom God is drawing to our congregation.

The PCC has approved plans to provide information about the church to the new Aspen Walk houses being built in Eight Ash Green and has approved a plan to start Prayer Walking once the weather improves in the new year.

We plan to celebrate the coronation of King Charles III in May with special Sunday services and participating in local events in the two villages.

While acknowledging the particular challenges we face at the present time related to doctrine and practise in the Church of England, we look forward to 2023 and the opportunity to continue to minister to one another within the church community and to share the message of the Gospel with those around us. *In all that we do, we shall remember that our aim is to please and honour God and to receive his approval of our work on the last day.*

Safeguarding

The awareness of safeguarding in general and the need for individuals to actively engage in safeguarding measures has become a more integral part of our church culture. Individuals are engaging more readily in undergoing the online safeguarding training and enquiring about the need for a DBS, which is very encouraging.

The National Safeguarding Team (NST), launched a new Recruitment Policy in 2021 called 'Safer Recruitment and People Management' (SRPM). This reduces the length of time between DBS renewals from five to three years. This change is being phased in over a period of two years. The SRPM was agreed by the PCC and the 'Church Safeguarding Action Plan for 2022' began the process of bringing our practices in line with the new National requirements. Practically this meant that in 2022, we saw part of this implementation of all new DBS applications and those due for renewal in the year 2022 and 2023, being processed into the three year cycle.

Currently we have 39 people who are fully recruited with appropriate DBS Certificates and safeguarding training. The C2 training which was suspended over the lockdown period has been resumed. Dates are given for three months in advance with times during the day, evening and weekends. From feedback we believe the content of the training is unfortunately not based on biblical ethics in regard to sex outside marriage.

Outstanding from last year's report, is the implementation of job descriptions for the voluntary roles within the children's and youth work and the setting up of regular individual and team support. Job descriptions would act as clarification for volunteers, as to what the role entails, and should be presented on enquiry along with the relevant application form, Confidential Declaration, Ministry Declaration, and information about DBS applications and Safeguarding Training. Once enrolled, there should be support through regular meetings between team leaders and volunteers, for mentoring and pastoral care. This will support the wellbeing of the volunteers themselves, promote team cohesion and bring attention to any potential issues both personal, and of a safeguarding nature. We hope that the new year will bring in the implementation of these requirements.

The members of the PCC confirm that they have complied with their duties under section 5 of the Safeguarding and Clergy Discipline Measure 2016.

Structure, Governance and Management

The charity is registered with the Charity Commission and operates under the Charities Act 2011. The governing documents for the charity are the Parochial Church Councils (Powers) Measure 1956 (as amended) and the Church Representation Rules.

The charity's objects, as set out in the governing document, are to co-operate with the incumbent, in promoting in the ecclesiastical parish, the whole mission of the Church be it pastoral, evangelistic, social or ecumenical. The PCC is also responsible for maintaining certain church property situated within the parish.

The appointment of PCC members is governed by, and set out in, the Church Representation Rules. The PCC comprises ex-officio members (which includes clergy and churchwardens), elected members and co-opted members. The PCC organise elections annually before the Annual Parochial Church Meeting (APCM) to fill vacancies.

Responsibility for setting policy and for making operating decisions rests with the PCC who meet regularly to monitor the activities of the charity.

Financial Review

Notwithstanding that 2022 was a challenging year in terms of the cost of living crisis, the income for the year was £181,261 (2021: £211,503), which included grant income of £31,000 (2021: £30,000) from the Fordham Trust. The Trust has supported the church in previous years, and it is anticipated that this funding support will continue into the future.

Expenditure for the year was £195,769 (2021: £181,957) including missionary and charitable giving of £15,000 (2021: £14,800). After a loss of £296 (2021: a gain of £1,011) in the value of the PCC's investments, the net movement in funds showed a deficit for the year of £14,804 (2021: surplus of £30,557) leaving total funds carried forward at the end of the year at £53,463 (2021: £68,267).

At the year end the charity held unrestricted funds of £14,401 (2021: £32,915) and restricted funds of £39,062 (2021: £35,352). Restricted funds comprises principally monies held to help fund the appointment of a Youth and Children's worker, to help support mission projects and monies held by the Benevolence Fund (which helps members of the church family who have encountered financial hardship because of the pandemic and the more recent rise in energy costs). Full details of all funds are set out in the financial statements.

Reserves Policy

The trustees consider that free reserves (which the trustees define to be unrestricted funds) should be maintained at a level equivalent to 3 months operating costs (approx. £50,000). The trustees recognise that unrestricted funds of £14,401 (2021: £32,915) at the year-end is below this level but are confident that, given the relationship with the Fordham Trust, additional funds would be made available if required. After also considering the PCC's forecasts for the coming year and the measures that could be taken to increase income and reduce expenditure, the trustees are satisfied that the charity can operate with this level of reserves for the time being.

The trustees are continuing to closely monitor reserves and income and expenditure, which are both discussed regularly at Finance Committee and PCC meetings.

Key Risks and Uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The PCC review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Quinquennial Inspection

The last quinquennial inspection of All Saints Eight Ash Green was held in 2019; as all significant recommendations that required urgent attention have been undertaken, there are no extant significant items requiring immediate work.

A new quinquennial report for All Saints Fordham was completed on 5th October 2022 by Roger Barrell and Eric Cartwright, our Church Architects, from Quinlan Terry Architects.

For the first time, the report included a reference to climate emergency which General Synod acknowledged in February 2020, committing to an ambitious carbon reduction target of Net Zero by 2030. Questions of sustainability should inform all our buildings-related decisions from now on, and this report highlights opportunities for action, outlined in Appendix C along with green flag recommendations aimed at making the church more sustainable.

The Report finds the church to be generally in good condition, with an emphasis on improving day-to-day maintenance to ensure the perimeter drainage channel is kept cleared and plant growth on all flat roofs is removed, along with the build up of silt. Regular clearing of gutters and downpipes has continued along with servicing of fire extinguishers, the boiler, PAT testing of electrical appliances and the five year electrical installation certification.

A number of leaded lights are in poor condition and should be replaced and areas of mortar to joints identified as needing work.

Cracks to the rendering were being monitored and repointing to exterior brickwork recommended. The structural engineer, Ed Morton of the Morton Partnership was called in to recommend what action should be taken following the fall of ceiling plaster in the Gallery following strong winds and stormy weather. This led to a period of closure while investigations were carried out and competitive quotes obtained for doing the required work.

Recommendations include five to be addressed as soon as practical, another 21 within 18 months and the remainder within five years.

The Fordham churchyard has been surveyed and a Tree Report is kept in the Church Office.

Trustee Responsibilities

The PCC is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing these financial statements, the PCC are required to:

1. Select suitable accounting policies and apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgements and estimates that are reasonable and prudent;
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

This report was approved by the PCC and signed on their behalf by:

Name: Revd Francis Blight

Signed: *Francis Blight*

Date: 21 April 2023

Name: Nicholas Durlacher

Signed: *Nicholas Durlacher*

Name: Roy Miller

Signed: *Roy Miller*

INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF
FORDHAM & EIGHT ASH GREEN PAROCHIAL CHURCH COUNCIL
('the Charity')

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2022 on pages 13 to 21 following, which have been prepared on the basis of the accounting policies set out on pages 15 and 16.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Ajay Rajani

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 28 April 2023

FORDHAM & EIGHT ASH GREEN PAROCHIAL CHURCH COUNCIL

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	151,624	21,226	172,850	203,093
Charitable activities	4	8,210	-	8,210	5,230
Other trading activities: property letting		150	-	150	3,134
Investments		51	-	51	46
Total income and endowments		160,034	21,226	181,261	211,503
EXPENDITURE ON:					
Charitable activities	5	178,252	17,517	195,769	181,957
Total expenditure		178,252	17,517	195,769	181,957
Net gains/(losses) on investments		(296)	-	(296)	1,011
Net income/(expenditure)		(18,513)	3,710	(14,804)	30,557
Transfers between funds	12	-	-	-	-
Net movement in funds		(18,513)	3,710	(14,804)	30,557
Reconciliation of funds:					
Total funds brought forward		32,915	35,352	68,267	37,710
Total funds carried forward	12	14,401	39,062	53,463	68,267

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on pages 15 to 21 form part of these accounts.

FORDHAM & EIGHT ASH GREEN PAROCHIAL CHURCH COUNCIL

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS					
Tangible assets		-	-	-	-
Investments	7	2,230	-	2,230	2,526
		<u>2,230</u>	<u>-</u>	<u>2,230</u>	<u>2,526</u>
CURRENT ASSETS					
Debtors	8	21,562	2,018	23,580	30,593
Cash at bank and in hand	9	1,068	37,044	38,112	38,863
		<u>22,630</u>	<u>39,062</u>	<u>61,692</u>	<u>69,456</u>
CREDITORS: Amounts falling due within one year	10	(10,459)	-	(10,459)	(3,715)
		<u>12,171</u>	<u>39,062</u>	<u>51,233</u>	<u>65,741</u>
Net current assets					
		<u>12,171</u>	<u>39,062</u>	<u>51,233</u>	<u>65,741</u>
TOTAL NET ASSETS		<u>14,401</u>	<u>39,062</u>	<u>53,463</u>	<u>68,267</u>
FUND BALANCES					
Unrestricted Funds	12				
General funds		13,395	-	13,395	24,233
Designated funds		1,007	-	1,007	8,682
		<u>14,401</u>	<u>-</u>	<u>14,401</u>	<u>32,915</u>
Restricted Funds		-	39,062	39,062	35,352
		<u>14,401</u>	<u>39,062</u>	<u>53,463</u>	<u>68,267</u>

The financial statements were approved by the members of the PCC and were signed on its behalf by:

Francis Blight

Rev'd Francis Blight

Date 21 April 2023

Charity number: 1131590

The notes on pages 15 to 21 form part of these accounts.

FORDHAM & EIGHT ASH GREEN PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Statutory Information

The Parochial Church Council of Fordham and Eight Ash Green is a charity registered with the Charity Commission in England & Wales. The charity's registered number is 1131590 and the charity has its offices at John Owen Barn, Church Road, Fordham, CO6 3NL.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ('the Charities SORP'), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ('FRS 102') and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities. The estimated value of these facilities to the charity is recognised as income when they are made available to the charity. Expenses include a charge for rent in respect of the charity's use of these facilities.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from fees for weddings, baptisms and funerals, other church activities and the church bookstall.

Income from property letting is recognised for letting periods that fall within the financial year.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

FORDHAM & EIGHT ASH GREEN PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

Expenditure on maintaining facilities donated to the PCC (namely the John Owen Barn) are charged to the Statement of Financial Activities as they are incurred.

Other items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life.

By the year end, the charity had not incurred any expenditure that needed to be capitalised.

f) Investments

Fixed asset investments comprise fixed interest securities. These securities are held to generate income and for their investment potential and have been included at their market value at the balance sheet date.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement

The members of the PCC do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2022	2021
	£	£
Donations of cash and similar	107,898	137,181
Donated facilities	5,000	5,000
Income tax recoverable	23,476	30,912
Grants receivable		
The Fordham Trust	31,000	30,000
Other grants	5,476	-
	<u>172,850</u>	<u>203,093</u>

Donated facilities comprise the John Owen Barn, which has been let to the charity rent free by Trafalgar Nominees.

The Fordham Trust is an independent charity with Christian objectives registered in the UK. It has supported the gospel ministry of All Saints Fordham and Eight Ash Green for some time. The PCC and the Fordham Trust do not have any trustees in common however one of the Trust's six trustees is closely related to a member of the PCC.

FORDHAM & EIGHT ASH GREEN PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Income from charitable activities

	2022	2021
	£	£
Fees from weddings, funerals, baptisms and similar	5,507	4,206
Church activities	2,378	1,002
Book sales	325	22
	<u>8,210</u>	<u>5,230</u>

5 Charitable expenditure

	2022	2021
	£	£
a Costs incurred directly on specific activities		
Parish share and other Diocesan fees	86,869	82,812
Staff costs, travel and expenses	26,141	27,291
Other ministry costs	12,436	7,937
Parsonage House (Fordham Hall)	1,300	1,070
Church running expenses (inc. maintenance)	7,101	6,144
Upkeep of churchyard	4,700	3,240
JOB donated facility	5,000	5,000
JOB maintenance and running costs	18,774	19,618
Community hub expenses	3,962	-
Rental property expenses	-	356
Grants payable (note 5c)	15,000	14,800
	<u>181,283</u>	<u>168,269</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee for preparing and examining the accounts	1,920	1,884
Office and administration costs	6,472	6,094
Payroll processing	586	632
Bank charges	254	228
Insurance	5,254	4,850
	<u>14,486</u>	<u>13,688</u>
Total expenditure	<u>195,769</u>	<u>181,957</u>

The fee payable to the independent examiner for preparing and examining the accounts was £1,980 (2021: £1,884); in addition the charity paid £586 (2021: £632) to Stewardship for payroll bureau.

5c Grants payable

	Institutions	Individuals	2022
	£	£	£
Grants for UK and overseas mission	<u>15,000</u>	<u>-</u>	<u>15,000</u>
	Institutions	Individuals	2021
	£	£	£
Grants for UK and overseas mission	<u>14,800</u>	<u>-</u>	<u>14,800</u>

The charity's principal grants to institutions comprised:

	2022	2021
	£	£
Serving in Mission	7,200	6,700
Oak Hill College	2,000	1,900
Release International	2,000	1,700
True Freedom Trust	1,000	1,000
Open Door Colchester	600	400
UCCF	600	400
Global Fellowship of Confessing Anglicans	750	700
Bridgeway Mission	600	600
Passion For Life	250	-
The Christian Institute	-	600
Gifts to other Parochial Church Councils	-	400
Friends International	-	400
	<u>15,000</u>	<u>14,800</u>

FORDHAM & EIGHT ASH GREEN PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 3.4 (2021: 3). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the members of the PCC. Total employment benefits payable to key management for the year were as follows.

	Wages and salaries	Pension contributions	2022 £
R Gage	10,137	304	10,442
	Wages and salaries	Pension contributions	2021 £
R Gage	10,269	308	10,577

R Gage was a member of the PCC until May 2022 was employed as an administrator until October 2022; she received the above emoluments for being employed in that capacity, not for serving as a member of the PCC. These payments are permitted by the PCC's governing document.

7 Fixed asset investments

	Fixed interest securities	2022 £	2021 £
Cost or fair value brought forward	2,526	2,526	1,515
Change in value of investments	(296)	(296)	1,011
Cost or fair value carried forward	2,230	2,230	2,526

8 Debtors

	2022 £	2021 £
Tax recoverable	23,411	30,593
Other debtors	169	-
	23,580	30,593

9 Cash at Bank and in Hand

	2022 £	2021 £
Cash at bank with immediate access	38,067	38,818
Petty cash	45	45
	38,112	38,863

10 Creditors: liabilities falling due within one year

	2022 £	2021 £
Other creditors	8,479	1,795
Accruals	1,980	1,920
	10,459	3,715

11 Pension commitments

During the year employer's pension contributions totalling £380 (2021: £449) were payable to defined contribution personal pension schemes. At the balance sheet date pension contributions totalling £nil (2021: £108) were owed.

FORDHAM & EIGHT ASH GREEN PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>Designated Funds</i>						
John Owen Barn	8,682	825	-	(9,507)	-	-
Community Hub	-	3,243	(2,237)	-	-	1,007
	8,682	4,068	(2,237)	(9,507)	-	1,007
<i>General Unrestricted Funds</i>	24,233	155,966	(176,015)	9,507	(296)	13,395
Total Unrestricted Funds	32,915	160,034	(178,252)	-	(296)	14,401
<i>Restricted Funds</i>						
Youth and Children's Worker fund	22,636	5,899	(5,363)	-	-	23,171
Mission fund	8,679	4,852	(1,927)	-	-	11,604
John Owen Barn fund	-	5,000	(5,000)	-	-	-
Benevolent fund	4,037	-	-	-	-	4,037
Community fund	-	5,476	(5,226)	-	-	250
	35,352	21,226	(17,517)	-	-	39,062
Aggregate of funds	68,267	181,261	(195,769)	-	(296)	53,463

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2022 £
Fixed asset investments	2,230	-	-	2,230
Debtors	21,562	-	2,018	23,580
Cash at bank and in hand	61	1,007	37,044	38,112
Creditors falling due within one year	(10,459)	-	-	(10,459)
	13,395	1,007	39,062	53,463

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>Designated Funds</i>						
John Owen Barn	8,207	475	-	-	-	8,682
<i>General Unrestricted Funds</i>	8,222	188,797	(173,798)	-	1,011	24,233
Total Unrestricted Funds	16,429	189,272	(173,798)	-	1,011	32,915
<i>Restricted Funds</i>						
Youth and Children's Worker fund	11,138	12,025	(527)	-	-	22,636
Mission fund	6,106	5,206	(2,633)	-	-	8,679
John Owen Barn fund	-	5,000	(5,000)	-	-	-
Benevolent fund	4,037	-	-	-	-	4,037
	21,281	22,231	(8,160)	-	-	35,352
Aggregate of funds	37,710	211,503	(181,957)	-	1,011	68,267

FORDHAM & EIGHT ASH GREEN PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Funds continued

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2021
	£	£	£	£
Fixed asset investments	2,526	-	-	2,526
Debtors	27,905	-	2,688	30,593
Cash at bank and in hand	(2,484)	8,682	32,665	38,863
Creditors falling due within one year	(3,715)	-	-	(3,715)
	<u>24,233</u>	<u>8,682</u>	<u>35,352</u>	<u>68,267</u>

Designated funds

The **John Owen Barn** fund is money set aside by the PCC for the maintenance and redecoration of the John Owen Barn. During the year the trustees concluded that this fund was no longer needed and the balance on the fund was transferred to general unrestricted funds.

The **Community Hub** fund represents donations and other income received to help meet the cost of operating a hub that seeks to serve the local community.

Restricted funds

The **Youth and Children's Worker** fund represents donations received to help meet the cost of employing a Youth and Children's worker.

The **Mission** fund represents donations received by the charity to help fund specific mission projects.

The **John Owen Barn** fund represents the estimated value to the charity of the rent free use of a property.

The **Benevolent** fund was created from donations received to help members of the church family facing financial hardship.

The **Community** fund was created from grants and donations received to help meet the cost of operating a hub that seeks to serve the local community.

13 Transactions with related parties

During the year the charity:

- a) received donations totalling £42,823 (2021: £39,061) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).
- b) employed the spouse of a clergy member of the PCC (Francis Blight) and paid her employment benefits totalling £4,479 (2021: £nil) for her role as Youth and Children's Leader.

Except for the reimbursement of expenses incurred when acting as agent for the charity, or incurred when undertaking employment and clergy duties not connected with serving as a PCC member, no expenses were reimbursed to the members of the PCC.

Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.

FORDHAM & EIGHT ASH GREEN PAROCHIAL CHURCH COUNCIL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds				Unrestricted funds			
		General 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £	General 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	147,556	4,068	21,226	172,850	180,387	475	22,231	203,093
Charitable activities	4	8,210	-	-	8,210	5,230	-	-	5,230
Other trading activities		150	-	-	150	3,134	-	-	3,134
Investments		51	-	-	51	46	-	-	46
Total income and endowments		155,966	4,068	21,226	181,261	188,797	475	22,231	211,503
EXPENDITURE ON:									
Charitable activities:	5	176,015	2,237	17,517	195,769	173,798	-	8,160	181,957
Total Expenditure		176,015	2,237	17,517	195,769	173,798	-	8,160	181,957
Net gains/(losses) on investments		(296)	-	-	(296)	1,011	-	-	1,011
Net income/(expenditure)		(20,345)	1,832	3,710	(14,804)	16,011	475	14,071	30,557
Transfers between funds	12	9,507	(9,507)	-	-		-		-
Net movement in funds		(10,838)	(7,675)	3,710	(14,804)	16,011	475	14,071	30,557
Reconciliation of funds:									
Total funds brought forward		24,233	8,682	35,352	68,267	8,222	8,207	21,281	37,710
Total funds carried forward	12	13,395	1,007	39,062	53,463	24,233	8,682	35,352	68,267