

Holy Trinity Church, Heigham, Norwich

Annual Report
of the
Parochial Church Council

for the year ended 31st December **2022**

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The Financial Statements of the Parochial Church Council for 2022 appear in a separate document. They may be downloaded from our website or ask at the Church Office for a copy.

HOLY TRINITY CHURCH

HEIGHAM, NORWICH

110A Trinity Street, Norwich NR2 2BJ

Annual Report of the Parochial Church Council for 2022

PCC Membership

Members of the PCC are either ex officio, elected by the Annual Parochial Church Meeting (APCM) or co-opted by the PCC to fill vacancies in accordance with the provision of the Constitution of the church. During the year the following served as members of the PCC:

Ex Officio:

Revd Dr Richard James	Rector
Revd James Pinto	Curate (left September 2022)

Officers:

Mr Dave Appleton	Treasurer
Mrs Louise Cumberland	Secretary

Elected:

Mr Paul Henery	Churchwarden Elected APCM 2022
Mr Phil Courtier	Churchwarden Elected APCM 2022
Mr Jonathan Mason	Lay Reader Elected November 2021
Miss Margie Jowett	Elected at APCM 2022
Mrs Nicky Russell	Elected at APCM 2022
Miss Alex Hillman	Elected at APCM 2022
Mrs Caroline Verdon-Smith	Elected at APCM 2022
Mr Tom Gray	Elected at APCM 2021
Dr Tony Smith	Elected at APCM 2021
Mrs Barbara Drake	Re-elected at APCM 2021
Mr Roger Hibbins	Deanery Synod resigned 11/9/22
Mr Phil Courtier	Elected at APCM 2020. Resigned at APCM 2022
Ms Rosamund O'Donnell	Elected at APCM 2020, Deanery Synod elected APCM 2020
Mrs Sandra Isaac	Deanery Synod – resigned 11/9/22
Mr Jason Wilson	Deanery Synod – re-elected at APCM 2020
Mr Alex Russell	Term expired at APCM 2022
Ms Michele Curtis	Term expired at APCM 2022

Electoral Roll

Membership at APCM May 2022: 241.

This represented a net decrease of 7 since May 2021. The Roll was re-created from scratch in 2019 and will be re-created from scratch again in 2025.

Average Sunday Attendance (Adults only)

Service	Average attendance in October 2022 (adults)	Average attendance in 2022 (full year: adults)	Average attendance in October 2021 (adults)
10.00 am	156*	143*	141*
6.30 pm	74	74	72

*counts adjusted to include estimated 10 children/youth leaders omitted from the actual weekly counts

The above figures do *not* include children and youth under 16, who are also in attendance.

Public Benefit Aims of the PCC

The PCC (Powers) Measures 1956 states that the aims of the PCC ‘shall include cooperation with the clergy in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical’. Our mission as a church is to enable as many as possible to be drawn into the community of the parish church as worshippers of the Lord Jesus Christ. Our cooperation in this endeavour can be summarised in two objectives:

- To confer on all matters relating to the life, ministry, worship, service, evangelism and buildings of the church.
- To collaborate with the Rector in taking forward the strategy and mission of the Church (within the PCC’s statutory powers).

At the beginning of 2022 the PCC reviewed and affirmed our vision to “Refresh our Welcome”, “Raise and Resource Discipleship” and “Reach our community and city with the good news of Christ”.

Review of progress and achievements

Progress towards our vision

In support of our threefold vision, during the year the PCC has in 2022:

- Supported and sent James and Anna Pinto and their family with a group of approximately 25 others from the church to enable the establishment of a church graft at St Helens and St Edmunds, Costessey
- Encouraged the continuation of the termly Welcome Course to help newcomers joining in person (and sometimes initially online) to become familiar with and committed to the church gospel vision and ministry
- Recognised the value of small groups for pastoring members of the church
- Kept the Word of God central to our faith and life as a church through sermon series on a variety of Bible books and topics, with small group teaching alongside
- Reviewed our outreach to our parish and supported the work of a team undertaking door-to-door visiting and a fortnightly Parish Outreach Prayer Meeting
- Supported the recruitment of staff to encourage and undertake discipling and practical ministry with training, appointing Charmyn Ng as a second Ministry Assistant, and Mel Kemp as part-time Cleaner (later extended to the role of Facilities Assistant) to succeed Hesam Safari
- Continued to seek to ensure that pastoral care is given to those made isolated by long-term sickness or frailty, bereavement and loss (including a special service)
- Maintained a “hardship fund” to support individuals and families in need owing to the pandemic
- Continued to oversee our Holy Trinity YouTube Channel which carries our online services and many other videos
- Held a successful second Leaders Day in September providing encouragement and training for those who serve and teach the Bible in many roles at Holy Trinity
- Continued to encourage all to attend Prayer Focus monthly alongside our other opportunities to pray together on Sundays and midweek
- Supported the delivery of pastoral gifts and cards at Christmas to all members who are isolated or facing especial losses or trials for any reason
- Supported consultation with other evangelical churches on topics such as human sexuality and evangelism
- Supported the promotion of a recommended book in each season as resources for personal discipleship
- Took part in the “Life 22” month of mission, an initiative in partnership with other local churches, including an evening with Rico Tice, a mens’ breakfast and evening with film-maker Nate Norgan-Locke, children’s and youth events, and a fashion evening
- Supported the formation of the Norfolk Gospel Partnership (NGP) with the aim of seeing a Christ-centred, Bible teaching and welcoming church in every community in Norfolk

- Hosted and facilitated the Crosslands Bible training course at Holy Trinity as part of the NGP's vision for training disciples
- Enabled continuity of leadership for our growing 20s+30s group through the appointment of Phil and Anna Moon to the leadership team to succeed James Pinto
- Continued the vision for making disciples through 1:1 Bible reading and committed to leading by example in this and in personal evangelism
- Introduced the new Hope Explored Course in conjunction with Christianity Explored, giving seekers and new members a place to hear the gospel, ask questions, and be integrated into the church family
- Noted the importance of Easter and Christmas as seasons in which we can invite our parishioners and other guests to services, with many guests attending online and increasingly once again in person
- Supported the successful August Holiday Club which was held in person in reaching out to local children
- Enabled the continuation of youth outreach through our weekly afterschool club and the addition in the autumn of a youth club for teenagers
- Accepted the invitation from Bignold School to conduct a weekly assembly in addition to the ongoing visits there of our Open The Book team, and welcome classes from the school for visits to our church building
- Continued to support work discipling asylum seekers and internationals as a ministry of the church
- Supported and promoted ministries and their volunteer teams, such as Community Lunch, Noah's Boat, Tea, Chat and Praise, and also a weekly Wednesday Lunch during the winter months
- Enabled Gareth Evans and Lucy Cross to complete their theological training successfully
- Appointed Tony and Carol Smith as Chairs of our Mission Action Group in support of our mission partners and promotion of global mission. A monthly mission partner prayer meeting was introduced at the end of the year, and a mission partner features in person at each Prayer Focus

Our staff

During the year the PCC has:

- Continued to employ Lucy Cross and Gareth Evans as Youth and Children's Workers
- Appointed Rosalyn Anderson as Church Administrator to succeed Margarete Cuffley, with Dave Appleton part-time Administrator
- Continued to employ Hesam Safari as part-time Caretaker/Cleaner until April
- Deferred review of a paid music director/coordinator role, and continued to employ Richard Cockaday as part-time Organist
- Continued to employ Alex Hillman as Ministry Assistant and appointed Charmyn Ng to restore us to having both positions filled
- Continued to employ Carole James as part-time Parish Mission Enabler

- Continued to review and update the pay, contracts and employment policies for all employed staff

Finance

During the year the PCC:

- Monitored our cash flow, income and expenditure regularly through the year.
- Approved the financial statements for 2021.
- Considered and agreed the budget for 2022.
- Held a modest finance appeal in November to invite and inspire giving in support of our ministry

Other matters

During the year the PCC has:

- Updated the Safe Haven Safeguarding Policy in line with recommendations from the Diocese and took steps to bring our own procedures for the safeguarding of children and young people in line with that policy.
- Received reports from our Fabric Group and Mission Action Group. Each group usually comprises an appropriate mixture of PCC and non-PCC members, to be responsible to the PCC for its relevant sphere of activity.
- Received regular reports from the Treasurer and the Staff Team
- Given time to pray about and consider our strategic direction.

Vision for 2023

We aim to know Christ and make Him known to our community and city. To that end we continue to focus upon three priorities with a small number of key goals within each:

REINFORCE OUR WELCOME

- Improve our Sunday welcome to all without favouritism
- Share gospel truth, and offer fellowship, in ways accessible to all

RAISE AND RESOURCE DISCIPLES

- Serve Christ and each other in love with the gifts and resources God has given
- Give encouragement and support to those enduring hardship
- Encourage one another to read the Bible and pray with someone 1:1 as well as in personal devotions
- Create more small groups and establish ongoing training for leaders

REACH OUR COMMUNITY, CITY AND WORLD

- Build relationships with those in our diverse parish, Jenny Lind area and wherever we live, within which we can share the good news about Jesus
- Grow conviction and confidence in personal evangelism by prayer, training and shared stories
- Pray for and support our ministries sharing the good news in word and action
- Offer courses and events to which we can invite friends to come and hear the good news

Communication

During the year the PCC has sought to communicate our work to the wider church. This can be by speaking to the congregation at services or by regular reports via our weekly church email newsletter. Approved minutes are available to view in our church building.

PCC is grateful to our secretary Louise Cumberland and our treasurer Dave Appleton for all the work they do to make much of the above possible. Also to Andy Gray and Bill Myall (Churchwarden from APCM 2021), Phil Courtier (Deputy Chair from APCM 2021 and Churchwarden from APCM 2022) and Paul Henery (Churchwarden from APCM 2022).

Financial Review

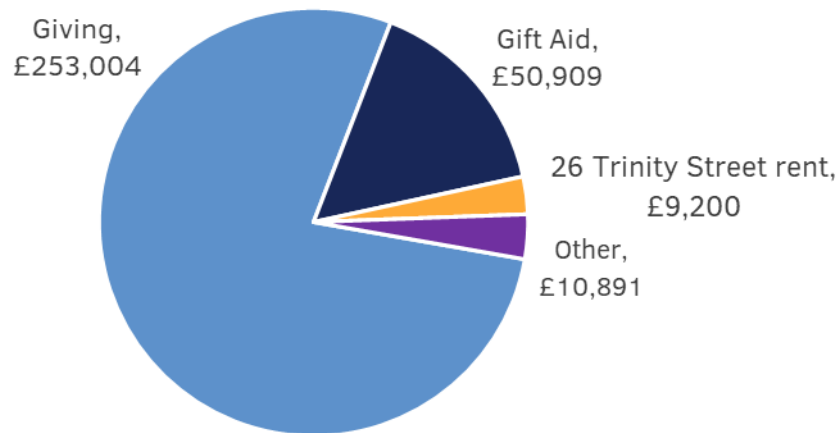
The PCC is a charity and has been registered with the Charity Commission since 2009. This is in compliance with the Charities Act 2011, which specifies that a PCC with an annual income in excess of £100,000 must register. Our charity number is 1132477.

Volunteers who give their time and resources enable a large number of activities to be run by the church. It is not possible to quantify the extent of this help, but without it the church could not continue its work.

Income in 2022

The majority of the church's income (94%) comprised gifts received from its members and attendees and associated Gift Aid (recoverable tax). Other income comprised of rental of 26 Trinity Street and other sundry income. The total income for the year was £324,003, the breakdown of which is shown in the following pie-chart:

2022 income



As in other years, the PCC wish to express their gratitude to those who give generously towards the work of the church. Giving dropped in 2022 by 13%, much of this fall being attributable to the church graft where several Holy Trinity families transferred their giving to Costessey.

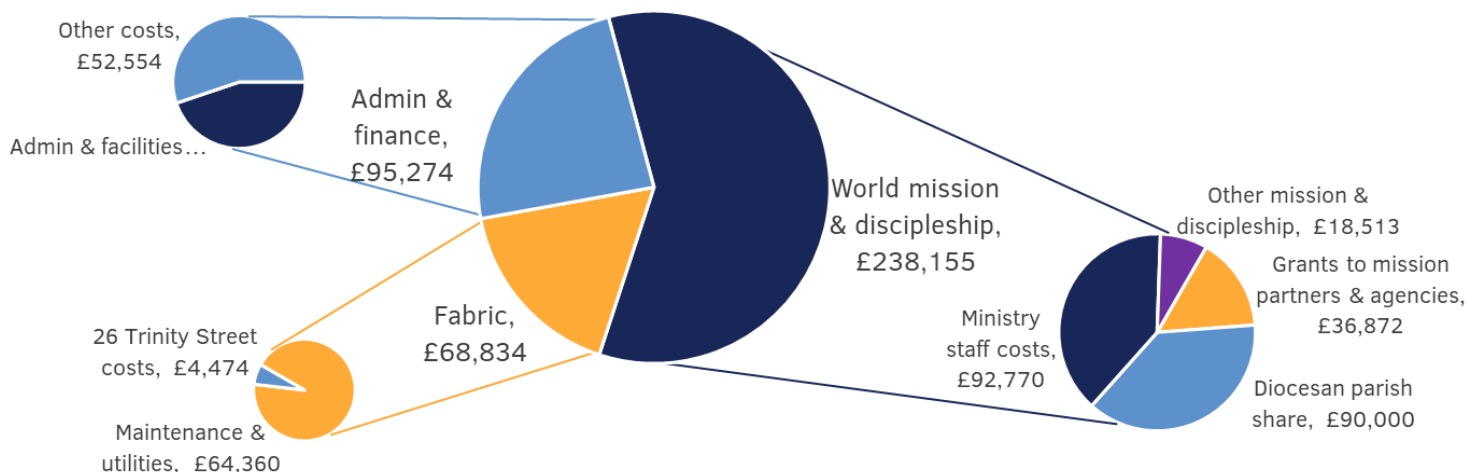
Apart from Gift Aid, other income rose by 3% in 2022.

Expenditure in 2022

The church's expenditure was £402,262, a 4.5% increase compared to 2021 (£377,919). This increase was mostly inflationary, with many of our costs going up. Utilities (electricity, gas and water) went up particularly strongly with an overall increase at the church, hall and Jenny Lind room of 82%.

The church's expenditure reflects responsibilities in the parish, the diocese, and both nationally and internationally, and breaks down as follows:

2022 expenditure



Although there is no legal liability on the PCC to pay the Diocesan Parish Share, the PCC is aware of its responsibilities in relation to the financial position within the diocese. Our staff costs do not include the cost of our Rector or Curate. Both have their stipends paid by the diocese and therefore their costs should be set against the Parish Share. The diocese also owns and maintains The Rectory and the Curate's house, and owns the church building. The Parish Share also supports mission and evangelism across the wider diocese covering Norfolk and Waveney. In 2022 the PCC paid £90,000 for the year, the amount set by the diocese at the start of the year (the same as in 2022).

Funds and Reserves

The church has the following restricted fund (that is, fund that the PCC is not free to spend however it pleases): the Bransby legacy endowment fund (£31,991).

Unrestricted funds include the value of our property as well as money in the bank. The church owns 26 Trinity Street, which provides a potential mixture of rental income and capital growth. This property was formally revalued in December 2022 and a new valuation of £512,500 was approved by PCC (from £483,000 in 2021).

At the end of 2022, the church had unrestricted funds of £711,121 including the £512,500 attributed to 26 Trinity Street. Other unrestricted funds included a fabric fund (£90,666) and tangible fixed assets reserve (essentially property that could be sold to release finances) of £14,874.

The remainder of our funds, our general reserves, are essentially the money the PCC has that is free to spend. Each year the PCC reviews its Reserves Policy and in January 2023 it reviewed it keeping the levels the same but adjusting the wording to:

'Reserves' are the financial resources the PCC has available to spend for the church's purposes once it has met its commitments and covered its planned expenditure. They are those funds that are free to be spent – i.e. they are not restricted or designated for specific purposes, nor held in an endowment fund, nor invested in fixed assets.

We need reserves because not all our income comes in at the same rate as we spend it, and to enable us to continue meeting our commitments if our income is lower than we expect or if our expenditure is higher than we expect.

The PCC's policy is to maintain reserves of £60,000 which takes account of the following:

- Three months' budgeted expenditure in 2022 amounted to about £109,000;
- Delaying paying three months' Parish Share would temporarily free up £22,500;
- PCC holds a Fabric Fund (expected to be around £91,000 at the start of 2023) and this fund will help to absorb any major fluctuations in

buildings expenditure.

The PCC undertakes to review this reserves policy on an annual basis.

At the end of 2022 our general reserves stood at £93,081, still higher than the level set in this reserves policy but considerably lower than the £142,657 at the start of the year.

Outlook for 2023 and beyond

Our current level of expenditure far exceeds our current income level, a situation which is clearly not sustainable. Costs have risen substantially over the last couple of years but our income has fallen.

Our reserves have been higher than normal since we de-designated the Jenny Lind fund in 2021, but during the first half of 2023 we expect the level of reserves to come below the level set in our reserves policy (above). When our reserves are this level we would normally want our income to match our expenditure, but this is not nearly the case. As a result, if income and expenditure remain as they are, our reserves will soon be critically low, and if nothing changes we will run out of the money we are free to spend early in 2024.

We held a giving appeal in autumn 2022 but against the backdrop of a cost-of-living crisis and expectations of sky-rocketing winter fuel prices, this appeal did not generate a sufficient increase in giving.

Both of our Ministry Assistants are due to leave during 2023 and we would like to replace both of them. In view of the current financial situation we are not planning to replace both of them, but this will put more pressure on the rest of our staff who will have to pick up some of the work they have been undertaking.

We are holding another appeal in April 2023.

Risk

Safeguarding - Child Protection and Vulnerable Adults

The PCC has a formal policy statement and an appointed Safeguarding Officer. The policy is reviewed annually by the PCC. A copy of the policy is displayed in the Church and the Safeguarding Officer provides a copy to all those involved in youth and children's work and is responsible for monitoring compliance with that policy. A full safeguarding report appears later in this document.

Financial

At the end of 2022, the PCC's free reserves had fallen to £93,081. Although this was higher than the level set out in our reserves policy, expected expenditure in 2023 is around £80,000 higher than our current level of income.

With 94% of our income coming from giving and associated Gift Aid, we need to see a very significant rise in giving during 2023 in order to sustain our current levels of mission and ministry.

The church accounts are reconciled monthly and any significant variance from the budget is investigated. The accounts are subject to an annual assurance review in accordance with the Charities Act 2011 and the Church Accounting Regulations 2006, together with the Charities Statement of Recommended Practice 2005.

Legislative

These include health and safety, disability and other discrimination and data protection. The PCC has reviewed the legislative requirements in these areas. We have updated our Health and Safety Policy and a number of matters therein are being addressed.

Reputational

The PCC is aware of the church's activities (and those of its members) and has sought to conform to the highest standards associated with a religious organisation. Whilst there is no formal process of review over the many activities undertaken, the PCC is prepared to investigate any concerns that come to its attention or are reported to it by members of the congregation or by outside parties.

Bankers and Accountants

Bankers: Barclays Bank plc of 5/7 Red Lion Street, Norwich and The Cooperative Bank plc of 69 London St, Norwich.

Accountants: Aston Shaw, Chartered Certified Accountants, Union Building, 51-59 Rose Lane, Norwich, Norfolk, NR1 1BY

Approved by The Parochial Church Council on 28th April 2023 and signed on its behalf by:



Richard James, Chairman

Holy Trinity Church, Norwich - Fabric Report for 2022

The Church building, which is a Grade II listed building, was built in 1859-1861 is owned by the Diocese but the PCC are responsible for its care and maintenance. The Diocese requires a professional inspection of the Church building to be carried out every 5 years and this inspection has been completed in September 2022. No major issues or problems were identified during this inspection and the executive summary states: "The church is well cared for and maintained". The inspection identified a series of works which are described as relatively routine, general maintenance and these works will be prioritised over forthcoming months and carried out accordingly. Some more costly larger-scale recommendations within the report may need to be deferred due to the current financial situation.

During 2022 the following work has been carried out regarding the Church buildings.

1. Church hall windows replaced (cost £7,592)
2. Feasibility work and initial design of the office refurbishment was commissioned but work put on hold due to high costs
3. 12 new tables and trolleys purchased
4. New carpets purchased for the church hall
5. Melanie Kemp's contract has been increased by 5 hours per week to enable her to carry out Health and Safety checking as part of her role (fire / lighting / first aid etc)
6. Tree pollarding and hedge trimming carried out in January '23

Several future projects are currently being considered by the Fabric Group and include the following.

1. Refurbishment and reconfiguration of the bathroom at 26 Trinity Street (which is currently in a poor state of repair) and repair to the boundary wall
2. Ongoing consideration of the refurbishment of the church kitchen and hall kitchen
3. Refurbishment of the Church lighting
4. Consideration of adding an alarm to the Hind Chapel door to provide an alternative alarmed access to the Church building

Phil Courtier

Churchwarden

Safeguarding Report for 2022

Safeguarding continues to be fundamental in managing the children's and youth work at Holy Trinity, Heigham and our involvement with vulnerable adults. The Parish Safeguarding Handbook 2018 continues to be followed, with some minor amendments as agreed by the PCC in 2020.

The online Parish Safeguarding Dashboard continues to be monitored and kept up to date. Outstanding actions are addressed on a red, amber, green traffic light system, which is visible to the Diocese, to monitor our compliance on safeguarding activities.

We continue to focus on safeguarding training, for those in leadership roles, PCC members and new volunteers, with refresher training required every 3 years. DBS checks continue to be carried out for all new volunteers and members of staff and are repeated every 5 years. ThirtyOneEight, whose service we use to undertake DBS Checks, have recently introduced an online digital ID checking system which should help speed the process and we have started to use it.

The recruitment procedures in the Parish Safeguarding Handbook 2018 continue to be followed. The additional safeguards (application form, interview and two references) in place do mean that recruitment of volunteers takes longer. It is not possible to recruit new, unchecked, or untrained, volunteers at short notice.

15 DBS checks, both new and for renewal have been completed this year. 1 check is in progress and there are 2 awaiting processing. I am currently following up on a further 16 volunteers who need to renew their DBS Check, or be removed from our approved volunteer list.

14 Confidential Declaration forms, either new or updated, have been completed during the year. A further 23 currently need to renew their confidential Declarations.

12 volunteers have completed or renewed their Safeguarding training this year. It has previously been agreed by PCC that relevant training must be completed within 3 months of commencing in any role. I am following up on a further 24 volunteers who need to complete safeguarding training.

I attended the Parish Safeguarding Officer Induction seminar in June 2022. One churchwarden and I have also completed the Safer Recruitment and People Management course. I am arranging to attend the Safeguarding Leadership module, which consists of two interactive sessions over Zoom, being arranged by the Diocesan Safeguarding Team.

Lay Ministers and Authorised Worship Assistants checks and training are the responsibility of the Diocese and are not monitored by the Holy Trinity Safeguarding Officer.

During the year we have been informed of 5 possible Safeguarding concerns. In addition, various procedural queries were raised by staff and volunteers. The Diocesan Safeguarding Office was contacted where necessary for advice and confirmation that actions taken were sufficient. After the initial responses, no further action was required, although staff and volunteers will continue to remain supportive and vigilant for those involved.

We continue to review our processes, procedures and roles to avoid the Safeguarding Officer and DBS Administrator becoming single points of responsibility and to establish a resilient succession for the roles.

David Fairbourn

Holy Trinity Safeguarding Officer

david.fairbourn@trinitynorwich.org (For my personal safeguarding attention)

safeguarding@trinitynorwich.org

Norwich South Deanery Synod Report for 2022

In the last year Deanery Synod has been thinking about the environmental friendliness of our buildings and what can realistically be done in the future. Also key have been discussions around responses to Living in Love and Faith and the issues raised around marriage and sexuality. There has also been thought given towards supporting those who might struggle to return to church as we adjust following the Covid pandemic. Clergy well-being is also under discussion in terms of what practical support can be given.

Jason Wilson

Minutes of the Annual Vestry Meeting and Annual Parochial Church Meeting 22 May 2022 11.00 Holy Trinity Church Norwich

Richard James welcomed everyone to the APCM and opened the meeting in prayer.

1. Appointment of Churchwardens (or 'Meeting of Parishioners')

Richard summarised the role and duties of Churchwardens and expressed gratitude to Andy Gray, Bill Myall and Paul Henery for all they have done over the year. Richard gave particular thanks to Bill Myall at the end of his term as Churchwarden, for his service and for the wisdom he has brought to the team.

Richard announced that nominations had been received for Paul Henery to serve a further term as Churchwarden and Phil Courtier to serve a term as Churchwarden, and as no other nominations were received, he announced their election to serve for 2022/2023

Phil had asked that the Church be made aware that while he will give his attention to all of the statutory responsibilities as Churchwarden, there are some other aspects that have traditionally been part of the role that will need to be resourced separately. Richard asked that Church members to be praying about whether they might have a part to play.

Richard then thanked Paul and Phil for their willingness to serve as Churchwardens and encouraged the Church to pray for them.

Bill spoke briefly as retiring Churchwarden and prayed for Paul and Phil as they take up this role.

2. Election of Church Council Members

Richard summarised the role of a PCC Member and thanked retiring PCC members: Alex Russell and Michele Curtis.

He announced there were 3 vacancies on the PCC for three-term positions and one for one year to fill a casual vacancy; nominations had been received for 4 candidates.

Richard introduced the candidates:

- Alex Hillman
- Margie Jowitt
- Nicki Russell
- Caroline Verdon-Smith

Richard thanked the candidates and announced their election.

With the agreement of the meeting, Richard will ask the candidates after the meeting to express a preference for the 3-year term or 1-year term position and if there were no volunteers for a 1-year term, they would draw lots.

Phil Courtier led prayers to thank God for all those newly elected PCC Members.

3. "Go and serve/ stay and serve" – our vision 2022

Richard reminded the Church of the verse of the year (John 17:3) "Now this is eternal life, that they may know you the only true God, and Jesus Christ, whom you have sent." As a Church we want to know Christ and make him known, specifically we want everyone in the community to have the opportunity to know Christ.

The PCC report, which was circulated in advance and available at the meeting, outlined a great deal that had happened this year. Richard noted some of the key changes as we have come out of the pandemic restrictions, moving from all online to mostly in person activities, and that we have seen God's hand in new and re-started outreach and pastoral work.

In outreach work, Richard highlighted:

- Life 22 events
- Courses such as Hope Explored and Christianity Explored
- The focus on Parish Mission, for example door-to-door work and the after-school club as well as Noah's Boat

In pastoral work, Richard highlighted

- Tea, Chat and Praise
- The community lunch

Richard shared the encouragement of eight new believers being baptised back in the Autumn.

Looking at the year to come, Richard noted that this is going to be an exciting and a challenging year, as members of the Church family consider whether they are being called to Go and Serve or Stay and Serve. The Church graft is all about our desire to have more Churches making Christ known – there is a strong team coming together, who we will commission and send with James and Anna in September.

For those who will be Staying and Serving, Richard highlighted two key areas in which we are encouraged to build connections in the Church family and more widely to stay and serve well –

- Serving all around us to win all for Christ (1 Cor 9:19)
 - Continuing to support the Life 22 activity
 - Developing the Build/Mix/Speak model, wherever we find ourselves
 - Helping at, or inviting people to Christianity Explored - the next one is in the Autumn
 - Serving with the after school club, Community lunch, or door-to-door team
- Serve one another in love (Gal 5:13) – Richard encouraged the Church family to look for areas to serve as some of the family leave to serve in Costessey, for example
 - Financial support
 - Youth and children, small groups
 - International welcome
 - Pastoral roles to encourage the discouraged
 - Showing hospitality
 - Serving practically – refreshments, hoovering etc

Richard closed this section of the meeting with prayer

4. 2022 Finance Report (Dave Appleton, Treasurer)

The financial report had been circulated in advance of the meeting and copies were available at the meeting. Dave thanked God and the Church family that regular giving had increased by 12% in the past year, and noted that 96% of our giving comes from Church members.

He highlighted some of the costs which are increasing, which included

- Energy prices
- Increased costs because we are doing more
- Staff changes, for example recruiting a second ministry assistant.

PCC had considered advertising a music lead role but at this stage felt the finance was not in place for this role, so it is not in the budget.

PCC have approved a deficit budget for this year, and are expecting to receive just over £350k in income and to spend just over £400k.

There are reserves which will cover a shortfall this year, but future years look less secure, with the added uncertainty of the impact on giving of the Costessey graft. Dave highlighted that we will need to see an increase in giving from those called to serve at Trinity in order to finance the ongoing planned work.

Dave noted that during this year PCC had voted to de-restrict a gift which had previously been designated for work in the Jenny Lind area, highlighting that the funds were now available for mission work in the whole parish, including the Jenny Lind area. The donor of the gift was content with the change.

This fund will allow us to finance activities during this year but as noted above, funds will need to be secured for the work to continue into future years.

Dave addressed questions which had been submitted in advance:

- 1. A question from Mike Bach: Various properties are used by the Church or its staff during the year (eg main church building, church hall, 26 Trinity Street, Jenny Lind room, Rectory, Curate's house). What are our benefits and responsibilities in relation to these properties and how are they shown in the church accounts?**

Dave reported that Holy Trinity is responsible for maintaining the church building, the church hall and the Jenny Lind room, even though the Diocese own the church building and we lease the Jenny Lind room from the council.

The Rectory and Curate's house are owned by the Diocese and the Diocese is responsible for maintaining them. The church benefits from these two houses in that they provide homes and working space for the Rector and Curate (and also now the Parish Mission Enabler), and are also used for conducting meetings, hosting events and providing hospitality. Sometimes the extent of fabric improvements required to enable this level of church activity in the Rector's and Curate's homes exceeds what is covered by the Diocese's responsibilities, so on occasion the church funds or contributes to additional work.

Dave noted that the church accounts show the Church's overall maintenance costs of these buildings and our equipment, but do not break these costs down by property. However, the church council do budget for and monitor the costs relating to each property separately, and he is happy to share the breakdown with any church member who is interested.

Dave noted that the accounts do itemise the rental costs associated with the lease of the Jenny Lind Room, and they also show the income associated with the hiring out of our properties.

26 Trinity Street is dealt with separately in the accounts as it is deemed to be an investment property. We rent this out and the rental income and the costs incurred in maintaining the property are both shown in the accounts, as is its value as an asset.

No other questions had been received, and Dave invited people to contact him with any questions that arise after the meeting or with any questions about giving.

Richard thanked Dave for his work as Treasurer and his presentation

PCC Report

The PCC report had been circulated in advance of the meeting and copies were available at the meeting.

A number of questions had been received in advance of the meeting

- 1. A question from Mike Bach: In the months before lockdown a decision was taken to move the church bins so that they now clutter up the access way to the church wheeled entrance. Can the church bins be returned to the Church bin area, and the Rectory waste bins (which are currently sited on the church property) again be stored on the Rectory property?"**

Paul Henery, Church Warden responded that the decision to move the church bins to their new position was taken before he became a church warden, but it seemed to him to be a very sensible and practical one. He noted that they do not, in any way, hinder the entrance to, or exit from, the church for those with disabilities or other access issues. Furthermore, they are now positioned much closer to Trinity Street and to the church kitchen and meeting place, making it much easier for staff, volunteers and for those who collect the rubbish along Trinity Street itself. There are no current plans to change the position of these bins, or of those used privately by Richard and Carole.

- 2. A question from Mike Bach: The appointment of a member of the Rector's family to a paid post occurred in October and this has been challenging for some members of the congregation. What do the Rector and Churchwardens consider to be the main downsides from having a member of the Rector's family employed by the church, and what actions (if any) can be adopted to mitigate these?**

Bill responded to this question, saying that in his opinion there were no downsides to the appointment of Carole as Parish Mission Enabler, and we should be encouraged by her ministry so far which has resulted in regular door to door visiting of residents in the Parish as well as the start up of a weekly after school club for children in the Jenny Lind Room.

Phil added that it is not uncommon in the secular workplace to have married people or people in a long term relationship working in the same team or in a management position over each other. This simply has to be managed appropriately with other senior people (in our case the Wardens) providing line management support whereas the day-to-day operational decisions are overseen by the spouse.

He also emphasised the fact that Carole had been appointed in a sound and transparent manner which did not involve Richard. He had spoken to at least one of the interviewers who was happy for him to make it clear that they were in no doubt that Carole was a strong candidate for the role and could fully meet the requirements of the job.

- 3. A question from Mike Bach. Until a few years ago a noticeboard in the Meeting Place had a picture of the current PCC members and their names. This was helpful for being able to raise matters of concern with them. Can the photo and names of current PCC members, who are the Trustees of the church, be again displayed prominently somewhere in the Meeting Place?"**

Paul Henery, Warden, responded that at the most recent Standing Committee it was agreed that, following the elections for new PPC and Warden roles, the noticeboard would be reinstated so that members of the congregation can easily identify both the wardens and current PCC members, all of whom wish to be able to listen and respond to members of the congregation at any time.

- 4. A question from Mike Bach: The February 2022 job description for the Parish Mission Enabler role included three directly relevant responsibilities. However, it also included as Responsibility number 4 the requirement "Assist the Rector in the ministry area relating to students", which appears to me to relate to a completely distinct role. What was the background to this additional remit – who proposed it to be included as part of the mission enabler role and why was it considered to be relevant to the parish mission enabler role?**

Bill Myall, former Church Warden, responded that both he and Paul are very pleased and greatly encouraged by the outreach into the Parish since Carole was appointed to the Post of Parish Mission Enabler. They have seen the development of door to door visiting; the greater use of the Jenny Lind Room for evangelism; contacts with children through the After School Club; together with several one off events, including the Carol Service with a hog roast, and a visit to the Theatre for children to see The Lion the Witch and the Wardrobe; all of which are supported regularly at a dedicated prayer meeting every other Monday.

Bill noted that we really are blessed with a dedicated and very hard-working Rector and his wife, both of whom have a passion to see people in our Parish come to a living faith in Jesus, for which we praise our Heavenly Father.

The ministry to students was included in this role at the suggestion of the then Church Wardens (Andy and Bill), who considered this to be a most important ministry within our Church life. Bill mentioned how wonderful it is to witness many young people coming to, and maturing in, faith in Christ. Because of the student population in the Parish it was considered desirable to include this ministry in the role of the Parish Mission Enabler.

In addition, Phil Courtier, warden noted the potential underlying issue behind questions about the Rector's wife being appointed to this role. Phil brought insight from a previous unsuccessful recruitment to a very similar role prior to Richard and Carole's arrival at Holy Trinity, noting that there is a dearth of candidates for these types of roles, and that the current role is for less hours and less remuneration than the previous recruitment.

He noted that the Rector's wife had been recruited through a transparent, open and independent process in which Richard was not involved. He also highlighted that the Wardens will continue to

treat this role in an exceptional manner due to the fact that Carole fills the post, and whilst Richard will manage the operational aspects, it is the Wardens who will be responsible for other management duties such as appraisals, etc. This is not an uncommon situation in workplaces and we are following established approaches to manage it well.

Phil highlighted that it would be unwise for the Church to be in a position where giving could be seen to be being used as a type of leverage to communicate dissatisfaction with individuals or decisions, and reminded us that we are called to be generous and grateful givers. He also reminded Church members that The Wardens welcome conversations with people who have concerns.

- 5. A question from Mike Bach: The up-front notice for this meeting focussed on the celebration aspects and a proposed brevity of approximately 30 minutes. There was no invitation for active participation by the church membership. I had to search into an online agenda to confirm that questions would be accepted, albeit they had to be given in writing and by a set date. Will the Rector and Churchwardens please commit that for future meetings they will make a clear invitation for questions in writing prior to the church annual meeting and also that they will make it clear that there will also be an opportunity to raise verbal questions during the meeting?**

Richard responded to this question, noting that the agenda specifically included an invitation to submit questions in advance or at the meeting, noting that if questions can be submitted in advance it is easier to provide a full response.

Richard invited any additional questions from those present.

- 1. A question from Mike Hulme: Reflecting on a previous question, Mike encouraged the Wardens to take a wider view of how Church staff members are line managed, recognising that the PCC members are Trustees of the organisation. He suggested a review of how it is working and how it might be improved.**

Richard, Phil Courtier and Paul Henery responded to say that the staff team are important and valued, they are happy to have further conversations and to review the arrangements. They want Holy Trinity to be a really good employer.

- 2. A question from Kevin Barber: The leaflet inviting local people to pay to come to the Jubilee event was misjudged and could put people off and make them feel angry.**

Richard responded that while we had made a hardship fund available so tickets could be given for free, checked with families with children in the after-school club and made it known in the community that there were free tickets if needed, it is a well-made point that we need to make sure there are no barriers to our welcome, and will take this feedback into account in planning future events.

- 3. A question from Jo Courtier – Has there been an evaluation to see that the very high spend on books (£7.5k last year from the PCC report) has had a positive impact, noting that not all of the communities we serve are readers.**

Richard and Dave responded that about £1.5k of this spend is on books that are then sold on the bookstall and there is an income stream to offset the spend. The remainder is evangelistic books given out at events, books for small group leaders and for those preparing for teaching and leading. However it is a large amount and they are happy to review this area of spend.

4. **A question from Cornelius Harding –Would Richard comment further on the previous two questions which speak to how the Church considers and consults in relation to people who don't read regularly and don't have money to spend. The answers seem to be that the Church has heard the points, but what action will be taken.**

Richard noted that we really do want to make it easy for all to come, we don't always get it right, but we will take these important points into account.

5. Reappointment of Accountants and Independent Examiners

Richard proposed that the firm of Ashton Shaw was reappointed as Independent Examiners. As there were no dissenting views, this was agreed.

6. Approval of Minutes of APCM 2021

Minutes of the 5 May 2021 were accepted and would be signed after the meeting as an accurate record.

7. Appointment of Stewards and Welcomers

Richard shared the names of all those who are stewards and welcomers, and the encouragement of the mix of morning and evening people and of different experiences that the list reflected.

It was noted that Margaret Spokes should be Moira Spokes

As there were no dissenting views the list was approved, and Richard expressed his thanks to those who serve in this key ministry, the ministry of first impressions.

New Members since APCM 2021

Richard reported that the Electoral Roll total was 241. Since the last APCM (5 May 2021) 18 new people had joined and 25 had left; an overall net decrease of 7 people.

Paul named those people who had joined the roll since the last APCM, and then prayed for them.

Expressions of thanks

Richard thanked everyone for coming to this meeting and to the whole Church family.

Richard went on to express particular thanks to:

- Those who volunteer
- The staff team and also those who have stepped down in the last twelve months
- PCC
- David Fairbourn, who has taken over as Safeguarding Officer this year
- Church Wardens
- Carole James

Finally, Bill expressed thanks on behalf of the Church to all the staff, and to Richard and Carole and James and Anna, for the love they show to the Church family, for their passion for the Gospel and their servant hearted mission, and to Richard for his leadership of the Church.

Bill named and prayed for each member of the staff team.

Richard concluded the meeting by leading the Grace as a closing prayer

Date of Next APCM

To be advised.

Charity registration number 1132477

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HEIGHAM, NORWICH**

HOLY TRINITY CHURCH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HEIGHAM, NORWICH
HOLY TRINITY CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Mr Philip Courtier Dr Thomas Gray Ms Barbara Drake Dr Antony Smith Mr Jason Wilson Mr Jonathan Mason Ms Rosamund O'Donnell Mr Paul Henery Ms NM Russell Ms M Jowitt Ms A Hillman Ms CF Verdon-Smith	(Appointed 1 January 2022) (Appointed 22 May 2022) (Appointed 22 May 2022) (Appointed 22 May 2022) (Appointed 22 May 2022)
Charity number	1132477	
Principal address	110A Trinity Street Norwich Norfolk England NR2 2BJ	
Independent examiner	Sotiris Christophi FCCA Aston Shaw Limited Chartered Certified Accountants The Union Building, 51-59 Rose Lane Norwich Norfolk England NR1 1BY	

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HEIGHAM, NORWICH
HOLY TRINITY CHURCH
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**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HEIGHAM, NORWICH
HOLY TRINITY CHURCH
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF HEIGHAM, NORWICH**

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Heigham, Norwich (the Charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Sotos Christophi FCCA

Aston Shaw Limited
Chartered Certified Accountants
The Union Building, 51-59 Rose Lane
Norwich
Norfolk
NR1 1BY
England

Dated: 02/05/2023

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HEIGHAM, NORWICH
HOLY TRINITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
Income from:								
Donations and legacies	2	309,228	240	-	309,468	2,995	-	352,963
Church activities	3	4,879	-	-	4,879	-	-	3,854
Income from investments	4	9,443	-	213	9,656	-	32	11,739
Total income and endowments		323,550	240	213	324,003	2,995	32	368,556
Expenditure on:								
Charitable activities	5	396,096	1,364	213	397,673	774	32	374,373
Investment property costs		4,474	-	-	4,474	-	-	3,548
Other	7	115	-	-	115	-	-	-
Total resources expended		400,685	1,364	213	402,262	774	32	377,921
Revaluation gain		29,500	-	-	29,500	-	-	53,000
Net movement in funds		(47,635)	(1,124)	-	(48,759)	2,221	-	43,635
Net movement in funds		(47,635)	(1,124)	-	(48,759)	2,221	-	43,635
Fund balances at 1 January 2022		758,756	3,053	31,991	793,800	832	31,991	750,165
Fund balances at 31 December 2022		711,121	1,929	31,991	745,041	3,053	31,991	793,800

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

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HEIGHAM, NORWICH
HOLY TRINITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

All income and expenditure derive from continuing activities.

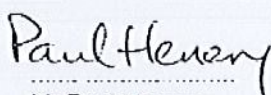
**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HEIGHAM, NORWICH
HOLY TRINITY CHURCH
BALANCE SHEET**

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		21,373		24,885
Investment properties	12		512,500		483,000
CBF Church of England Deposit Account	13		42,818		42,818
			<u>576,691</u>		<u>550,703</u>
Current assets					
Debtors	14	12,696		12,000	
Cash at bank and in hand		174,519		239,410	
		<u>187,215</u>		<u>251,410</u>	
Creditors: amounts falling due within one year	15	(18,865)		(8,313)	
Net current assets			168,350		243,097
Total assets less current liabilities			<u>745,041</u>		<u>793,800</u>
Capital funds					
Endowment funds - general			31,991		31,991
Income funds					
Restricted funds			1,929		3,053
Unrestricted funds			711,121		758,756
			<u>745,041</u>		<u>793,800</u>

The financial statements were approved by the Trustees on 20/03/23


Mr Philip Courtier
Trustee


Mr Paul Henery
Trustee

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HEIGHAM, NORWICH
HOLY TRINITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting policies

Charity information

The Parochial Church Council of the Ecclesiastical Parish of Heigham, Norwich is a unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are those funds that are held for spending at the PCC's discretion. These include any further funds, which the PCC has designated for particular purposes ("designated funds"). Unrestricted funds comprise:

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HEIGHAM, NORWICH
HOLY TRINITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting policies

(Continued)

General funds	Funds of the PCC that are not subject to any restrictions regarding their use and are available for application for the general purposes of the PCC.
Tangible fixed assets reserve	Funds set-aside by decision of the PCC to reflect monies tied-up in tangible fixed assets and hence not readily expendable without disposal of the relevant assets.
Investment property reserve	Funds set-aside by decision of the PCC to reflect monies tied-up in the investment property and hence not readily expendable without disposal of the investment property.
Training fund	Funds set-aside by decision of the PCC in 2018 to cover the costs over 3 years of training a Children's Worker. The money remaining in this fund after the two Youth and Children's Workers completed their training was de-designated by the PCC in 2022.
Fabric fund	Funds set-aside by decision of the PCC in 2018 to cover the costs of any one-off or occasional building or furnishing projects (designation clarified by PCC in 2019).
Jenny Lind project fund	Funds set-aside by decision of the PCC in 2018 to cover the costs of progressing our ministry in the North East of the parish (Jenny Lind and Vauxhall Street area), including the employment of staff who will support this ministry (designation clarified by PCC in 2019). In 2021 the PCC's strategy for progressing this ministry was developed: this is now integral to the church's overall parish outreach which is funded from the general funds and no clear plan had emerged from the strategy for how the Jenny Lind fund would be used within its existing designation. The PCC therefore approved the de-designation of the Jenny Lind fund and the remaining funds were transferred to the general funds in 2021. Ongoing ministry in the North East of the parish will be funded from general funds. The donor who had initially provided the funds was consulted and supported this decision.

Restricted funds are those that are subject to specific trusts. For the purposes of these accounts, the funds held under this heading are the "income funds" i.e. they must be spent on the specified purpose(s) within a reasonable period of time. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis. Restricted "income" funds comprise:

Hardship Fund Donations for the Hardship Fund were collected during 2020 for the support of individuals and families within our congregation or community who are in severe hardship.

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established. Endowment funds comprise:

Bransby Legacy An endowment with interest earmarked for costs of youth work. The assets of the legacy are held on deposit within the CBF Church of England Deposit Fund.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HEIGHAM, NORWICH
HOLY TRINITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting policies

(Continued)

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the income to which it relates is received.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The diocesan parish share is accounted for when paid. Because it is not a legal liability, any parish share unpaid at 31 December is not provided in these financial statements except to the extent that the PCC has resolved to pay the shortfall. All other expenditure is generally recognised when it is incurred and is accounted for gross.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold improvements	10% Straight Line
Other office equipment	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Investment properties

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the SoFA.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HEIGHAM, NORWICH
HOLY TRINITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting policies

(Continued)

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HEIGHAM, NORWICH
HOLY TRINITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting policies

(Continued)

1.12 Retirement benefits

The charity offers membership of a defined contribution pension scheme to its employees. Contributions payable are charged in the Statement of Financial Activities in the period to which they relate. The charity has no responsibility for the management of the pension scheme, which is provided by a third party.

1.13 Volunteer Activities

A large amount of activities run by the church are staffed by volunteers who give of their time and resources. This help is unquantifiable but without it the church could not continue to pursue its work.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Giving - standing orders	231,701	-	231,701	254,103	-	254,103
Giving - Sunday collections	2,344	-	2,344	1,345	-	1,345
Giving - other planned	10,678	-	10,678	15,717	-	15,717
Giving - other	8,059	222	8,281	18,791	2,470	21,261
Income tax recoverable (Gift Aid)	50,891	18	50,909	56,125	525	56,650
Grants	5,555	-	5,555	225	-	225
Legacies received	-	-	-	3,662	-	3,662
	<u>309,228</u>	<u>240</u>	<u>309,468</u>	<u>349,968</u>	<u>2,995</u>	<u>352,963</u>

3 Charitable activities

	Charitable Income 2022 £	Charitable Income 2021 £
Wedding & funeral fees	1,160	885
Church & hall hire	2,230	1,050
Other receipts	1,489	1,919
	<u>4,879</u>	<u>3,854</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HEIGHAM, NORWICH
HOLY TRINITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

4 Other trading activities

	Unrestricted funds	Endowment funds general	Total	Unrestricted funds	Endowment funds general	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Rental income (26 Trinity Street)	9,200	-	9,200	11,670	-	11,670
Interest received	243	213	456	37	32	69
	<u>9,443</u>	<u>213</u>	<u>9,656</u>	<u>11,707</u>	<u>32</u>	<u>11,739</u>
Other trading activities	<u>9,443</u>	<u>213</u>	<u>9,656</u>	<u>11,707</u>	<u>32</u>	<u>11,739</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HEIGHAM, NORWICH
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

5 Charitable activities

	2022	Restricted Funds	Endowment funds	Total	
	2022	2022	2022	2022	2021
	£	£	£	£	£
Staff costs	130,214	-	213	130,427	125,266
Depreciation and impairment	16,050	-	-	16,050	13,160
Mission - Local outreach	3,574	1,364	-	4,938	4,304
Pension costs	5,062	-	-	5,062	4,611
Maintenance of buildings and equipment	39,302	-	-	39,302	30,976
Events & hospitality	5,420	-	-	5,420	1,475
Books	5,025	-	-	5,025	7,551
Jenny Lind property rental	6,543	-	-	6,543	6,533
Diocesan parish share	90,000	-	-	90,000	90,000
Utilities (light, heat and water)	18,515	-	-	18,515	10,169
Young people's activities	995	-	-	995	1,494
Staff/clergy expenses	5,015	-	-	5,015	5,828
Training	4,329	-	-	4,329	9,742
Other expenditure	3,667	-	-	3,667	3,980
Music	1,535	-	-	1,535	1,463
Insurance	4,627	-	-	4,627	4,522
Office costs, advertising, IT and telephone	12,985	-	-	12,985	9,781
Accountancy assurance fees	1,716	-	-	1,716	1,560
Payroll and HR support	2,515	-	-	2,515	2,623
Other groups activities	2,135	-	-	2,135	2,263
	<u>359,224</u>	<u>1,364</u>	<u>213</u>	<u>360,801</u>	<u>337,301</u>
Rental property expenses	<u>4,474</u>	<u>-</u>	<u>-</u>	<u>4,474</u>	<u>3,548</u>
	<u>363,698</u>	<u>1,364</u>	<u>213</u>	<u>365,275</u>	<u>340,849</u>

Analysis by fund

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HEIGHAM, NORWICH
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FOR THE YEAR ENDED 31 DECEMBER 2022

5	Charitable activities	(Continued)				
	Unrestricted funds	363,698		-	363,698	340,043
	Restricted funds	-	1,364	-	1,364	774
	Endowment funds - general	-	-	213	213	32
		<u>363,698</u>	<u>1,364</u>	<u>-</u>	<u>365,275</u>	<u>340,849</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
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6 Grants payable

	2022 £	2021 £
Mission grants - individual partners	25,272	24,272
Mission grants - agencies	11,600	12,800
	<u>36,872</u>	<u>37,072</u>

7 Other

	Unrestricted funds	Total
	2022	£ 2021
Net loss on disposal of tangible fixed assets	115	-
	<u>115</u>	<u>-</u>

8 Diocesan Parish Share

The parish share allocated to the PCC for 2022 was £90,000 (2021 £90,000). This reflects the overall cost of clergy within the Diocese and a method of allocation based upon two elements, the actual cost of ministry within a benefice (which for Holy Trinity equates to the parish) and a contribution to the cost of mission and ministry across the Diocese.

In 2022 the PCC paid its full £90,000 parish share (2021 paid £90,000 in full). The Diocese has agreed to request a parish share at the same level as that paid in 2022 (£90,000) for the year ending 31 December 2023.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Church activities	5	5
Management and administration	2	4
	<u>7</u>	<u>9</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
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9 Employees		(Continued)	
Employment costs	2022 £	2021 £	
Wages and salaries	130,227	125,266	
Other pension costs	5,062	4,611	
	<u>135,289</u>	<u>129,877</u>	

During the year the PCC employed the following staff: two ministry assistants (one appointed August), two youth and children's workers, a caretaker (left April), a part-time cleaner (appointed September), a church administrator (appointed February), a part-time administrator, a part-time organist and a part-time parish mission enabler.

PCC Members and Related Parties

There was no remuneration or other benefits paid to PCC members in their capacity as members for the year ended 31st December 2022 nor for the year ended 31st December 2021.

During the year the following disclosable transactions occurred in respect of PCC members, persons closely connected to them or other related parties:

- A salary was paid to two PCC members or related parties during the year to 31st December 2022:
 - Mr D Appleton (PCC treasurer), administrator: £8,221 (2021 £7,860)
 - Miss A Hillman (PCC member from May 2022), ministry assistant: £20,372 (2021 N/A)
 - Mrs C James (wife of PCC chair), parish mission enabler: £9,514 (2021 £2,902)
- In connection with the activities of the Church, PCC members were reimbursed incidental expenses incurred in the course of the year.

There were no employees whose annual remuneration was more than £60,000.

10 Independent Examiner's Remuneration

The independent examiner's remuneration amounts to an independent examination fee of £1,716 (2021 - £1,560) and payroll services of £996 (2021 - £1,062), the latter of which are included within 'Payroll and HR Support'.

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11 Tangible fixed assets

	Freehold improvements £	Other office equipment £	Total £
Cost			
At 1 January 2022	61,125	84,591	145,716
Additions	-	12,652	12,652
Disposals	-	(466)	(466)
At 31 December 2022	61,125	96,777	157,902
Depreciation and impairment			
At 1 January 2022	57,147	63,684	120,831
Depreciation charged in the year	1,987	14,063	16,050
Eliminated in respect of disposals	-	(352)	(352)
At 31 December 2022	59,134	77,395	136,529
Carrying amount			
At 31 December 2022	1,991	19,382	21,373
At 31 December 2021	3,978	20,907	24,885

12 Investment property

	2022 £
Fair value	
At 1 January 2022	483,000
Net gains or losses through fair value adjustments	29,500
At 31 December 2022	512,500

In December 2022, the investment property, being the house at 26 Trinity Street, was formally valued by a local agency to be approximately £500,000 - £525,000. With this in mind, members of the PCC approved a valuation for this property of £512,500 as at December 2022. The net book value of the investment property is attributable to the investment fund.

	2022 £	2021 £
Freehold Property	512,500	483,000
	512,500	483,000

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
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13 CBF Church of England Deposit Fund

£

At 1 January 2022 and at 31 December 2022 42,818

Funds held on deposit include amounts attributable to the Bransby Legacy.

14 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Income tax recoverable on Gift Aid donations	5,721	4,512
Other debtors	205	1,928
Prepayments and accrued income	6,770	5,560
	<u>12,696</u>	<u>12,000</u>

15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	<u>18,865</u>	<u>8,313</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HEIGHAM, NORWICH
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FOR THE YEAR ENDED 31 DECEMBER 2022

16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:								
Tangible assets	21,373	-	-	21,373	24,885	-	-	24,885
Investment properties	512,500	-	-	512,500	483,000	-	-	483,000
CBF Church of England Deposit Fund	10,827	-	31,991	42,818	10,827	-	31,991	42,818
Current assets/(liabilities)	166,421	1,929	-	168,350	240,043	3,054	-	243,097
	<u>711,121</u>	<u>1,929</u>	<u>31,991</u>	<u>745,041</u>	<u>758,755</u>	<u>3,054</u>	<u>31,991</u>	<u>793,800</u>

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17 Movement in unrestricted funds

Tangible fixed assets reserve/general funds and Fabric Fund - transfer to match the net value tied up in tangible fixed assets	2,986
Fabric Fund (Chairs and screen)	(6,384)
Training Fund (de-designation approved by PCC)	(2,833)
General funds	6,231

Net Total 0

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**Given to Mission and Social Action
for the Parochial Church Council of Holy Trinity Church
for the year ended 31 December 2022**

	Total 2022	Total 2021
	£	£
Individuals:		
SIM - Penny Bakewell	4,349	4,182
WBT - Tony and Carol Smith	-	3,049
WEC - Colin Bearup	8,673	8,339
Stewardship - Rachel Spencer	5,475	4,111
UCCF - Rosie O'Donnell	4,195	2,591
MAF - Nathanael Smith	2,080	2,000
UCCF - Charmyn Ng	500	-
	25,272	24,272
National Agencies:		
CPAS	1,100	1,100
Friends International	1,100	1,100
UCCF	600	600
Church of England Evangelical Council	-	1,000
Global Leadership Network	-	200
	2,800	4,000
Local Organisations:		
English +	6,000	6,000
Magdalen Project	1,100	1,100
Norwich Youth for Christ	1,100	1,100
UEA Christian Union	600	600
	8,800	8,800
Total	36,872	37,072

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(Continued)