

CROMER PCC

(PREVIOUSLY CROMER PAROCHIAL CHURCH COUNCIL)

UNAUDITED

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

**CROMER PCC
FOR THE YEAR ENDED 31 DECEMBER 2022
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

Members of the PCC are either ex-officio, co-opted or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules, and with the aim of having proportionate representation from each Sunday congregation.

During the year the following served as members and trustees of the PCC:

Incumbent

Revd Will Warren

Clergy

Revd Jennie Hodgkinson, Assistant Minister
Revd Ben Rogers, Curate

Church Wardens

Mrs Jackie Austin
Mr Ivan Kimble

Officers

Mrs Mary Howard, PCC Secretary
Mr D Tuthill, PCC Treasurer
Mrs Jackie Austin Electoral Roll Officer (until May 2022)
Mr Glyn Purland, Electoral Roll Officer (from May 2022)

Representatives on the Deanery Synod

Miss Anne Cottingham
Miss Sue Wells
Mrs Mary Howard
Mr David Orsborne
Mr David Anderson

Representatives on the Diocesan Synod

Mr David Orsborne
Mr David Anderson

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS (CONTINUED)

Elected Members

Dr Richard Beare
Mr Dennis Broughton (from July 2022)
Mrs Jill Boyle (until May 2022)
Mr John Hodgkinson
Mrs Mary Howard
Mr David Loades (from July 2022)
Mrs Sarah McCandlish (from May 2022)
Mrs Alison Orsborne
Mrs Mary Pallister
Mr Simon Purslow
Mrs Brenda Stibbons

Co-opted Member

Mr Paddy Bennett (until May 2022)

Charity registered number

01135323

Principal office

The Church Office, Cromer Parish Hall, 65 Church Street, Cromer NR27 9HH

Independent examiner

Timothy Hignett and Partners Limited, 7 High Street, Cromer, Norfolk, NR27 9HG

TRUSTEE'S REPORT

Cromer Church Electoral Roll Report for 2023 APCM

There were 289 people on the Electoral Roll at the 2022 APCM

During the year a total of 20 names have been removed from the list:

- 10 people have died and their names have been removed from the list.
- 9 people requested their names to be removed from the list.
- 1 person moved from the area and their name was removed from the list.

During the past year a total of 10 people have been added to the list.

Therefore, the total number on the Electoral Roll at the 2023 APCM is 279.

Glyn Purland, Electoral Roll Officer

Vicar's Report

"Everyone who hears these words of mine and puts them into practice is like a wise man who built his house on the rock...it did not fall, because it had its foundation on the rock" (Mt 7v24-25)

At the end of the Sermon on the Mount, the Lord Jesus challenges his listeners to not merely hear his words, but to put them into practice and make them the bedrock of our lives. He promises us that if we do so, we can be sure that no matter what happens, our faith will not fall, and we will not have built in vain.

As I write, the Church of England is facing its gravest crisis for many years. The College of Bishops' proposals for blessing same-sex partnerships has provoked both a national and international response, the full outcome of which is yet to be seen. Many faithful Anglicans who remain unconvinced by arguments to change church teaching are extremely concerned by what the future might hold. Yet Jesus' promise stands. Those who hear him and obey him are building for eternity, and trial or tempest cannot destroy it.

As ever, the accounts contained in this report convey only a snapshot of what has happened in the last year. However, I hope as we read them, we are filled with thankfulness and trust for all that God has been doing among us as we seek to fulfil our vision to see lives and communities transformed by Jesus, as we draw in, build up, and send out in his name.

TRUSTEE'S REPORT (CONTINUED)

Drawing in

As in previous years, the cornerstone of our outreach has been a regular cycle of enquirer's courses, seasonal ministry and Beach Fest. We continue to engage a significant number of people with the gospel through each of these opportunities, and pray that the seed that is sown would fall on good soil and produce a crop that endures.

The Talking Jesus survey conducted in 2015/6 revealed that Sunday services remain one of the main ways people come to faith. With this in mind, we have begun a termly "guest service" at the parish church specifically aimed at providing a service suitable for those exploring faith, or looking to return. We continue to prioritise warmth of welcome at all our gathering and events, and it has been encouraging to hear from many visitors that this has been their experience. Thanks to everyone!

Since the start of the pandemic, we have live-streamed our Sunday worship on our YouTube channel, and made the teaching available to those without internet via the Dial-a-Sermon service. As well as allowing our infirm members to remain connected with the church, both have provided an accessible and confidential way for seekers to engage with the Christian faith, and we are aware of several who have attended an event or service in person having been drawn in through the livestream.

The cost of living crisis has provided an opportunity to serve our community in practical ways. We have run three "warm spaces" that has provided a comfortable place for the public to use in the colder months. We have seen several people drawn to join us for public worship and other activities as a result. At St Martin's, the Monday Meals initiative and coffee morning have been a blessing to many, and have helped form new connections with those outside the church. It is hoped in the year to come to be able to run an enquirer's course to introduce people to Jesus. Our Youth Group has brought us into contact with several young people from outside the church family, and we continue to pray that they would find faith through it.

Building up

Our discipleship continues to rest upon a foundation of strong Bible teaching primarily expressed through our Sunday gatherings. This year we have explored Paul's letter to the Galatians, the book of Jonah, the first twelve chapters of the prophet Isaiah, the letter of Jude, and the remainder of Jesus' teaching in the Sermon on the Mount in our morning worship, and on Sunday evenings we have examined the attributes of God. I continue to be grateful to all who share in the demanding ministry of preaching and service-leading, and for the time and hard work given to grappling with God's Word and its application to our present situation.

Alongside our Sunday gathering, we continue to meet in small groups for deeper fellowship and support. Although some groups have struggled, others continue to grow, and in the year ahead we will need to think carefully about how we might multiply both groups and leaders. As ever, I am very grateful to our group leaders, and also to Tim and Frances Britton for their oversight.

CCKids continues to meet weekly during our Sunday services, laying strong foundations for a lifetime of following Jesus. At a time when many churches have ceased any work with children and young people, we are so glad that we continue to have a solid core of children and volunteers who we are investing in.

TRUSTEE'S REPORT (CONTINUED)

We continue to be aware of a need to provide a stronger discipleship pathway within Cromer Church, and we plan to run a combined discipleship programme for the whole church in the coming year, using Tim Chester's recently-launched "Life with Jesus" materials.

In a church of our size, we cannot function without an enormous number of volunteers, and we are so grateful for all who give their time to serve in a variety of different ways. This year has seen our Volunteer Policy become embedded in the life of the church, the aim of which is to provide ongoing support and training for all who are participating in church life. More than simply additional bureaucracy, we hope that it will be a way of equipping and empowering volunteers at all levels, and so help us all to grow and build up in love as each part does its work (Eph 4v16).

Sending out

Cromer Church has a long history of supporting mission work both at home and overseas, and we have continued to pray and give to a wide variety of mission partners. To these we have added this year Christians Against Poverty, and Hope into Action. In addition to financial support, we hope to encourage members of the congregation to serve our partners practically.

As the parish church for Cromer, we continue to play a full part in the life of our town and community, showing the love of Jesus in our concern for. We also have an extensive number of people involved in many different community activities and initiatives as an expression of Christian witness.

Our partnership with Roughton and Felbrigg churches continues, and several of our church family have committed to supporting ministry and mission there. As I write, we are advertising again for an Associate Vicar to join our team, with special oversight of St Martin's, and Roughton and Felbrigg. We pray that God would send the right individual to us to develop the work as required.

As ever, I am enormously grateful to everyone who serves in our church family, whether up-front or behind the scenes. I am especially thankful for Jackie Austin and Ivan Kimble, our two church wardens, who untiringly work to support me. Ben, Jennie, Lesley, Doug, Stuart and Anna are fantastic colleagues, and Mary Howard continues to be an excellent and efficient PCC secretary. We continue to be thankful for all that God is doing among us, and look forward to all that He will do in the year to come.

Revd William Warren

TRUSTEE'S REPORT (CONTINUED)

PCC Secretary's Report

The PCC met 10 times in 2022, including an extraordinary meeting on 25 February to discuss the Clergy Wellbeing Covenant.

The Church Life and Growth item on each agenda looks in depth at key aspects of church life. In 2022 this has included Mission Partners, the Vision, Clergy Wellbeing, fuel costs, the final accounts, the Parish Giving Scheme, hire charges, concerts, policies (Volunteer, Staff Wellbeing, Accessibility, Health and Safety and Safeguarding), new hymn books, Parish Church projectors, Financial Guidelines, music equipment for the Parish Church, Warm Space and double glazing for St Martin's.

As well as an update on the Electoral Roll, each meeting receives reports and recommendations from the Standing and Finance Committee, the Treasurer, Leadership Teams, the Safeguarding and Health and Safety Leads and Diocesan and Deanery Synods (when they have met in the preceding month). PCC also receives reports on the General Synod from Caroline Herbert, a Diocesan representative.

The Treasurer's Report is always a main item on the PCC Agenda. The PCC are trustees and, as such, have a duty to be good stewards of our finances. As a PCC, we work hard to achieve this and the Treasurer is to be commended for his diligence and for providing accounts that are easy to read.

Standing and Finance is the steering committee of PCC and is prescribed by Church Representation Rules. In order to make the best use of PCC time and to maximize efficiency and good governance the Standing and Finance Committee meets monthly to look at recommendations from the previous meeting and from the Leadership Teams, to ensure that items requiring further work are picked up, and to draw up the PCC agenda.

The Leadership Teams carry out in-depth work in areas where they have expertise and interest, before making recommendations to PCC. All PCC members are expected to serve on a Leadership Team and others, not on PCC, may be co-opted where relevant. Our present structure now comprises:

- Communications
- Youth
- Fabric
- Mission

Attendance was excellent throughout the year and members have worked collegially. I am very grateful to members for their commitment and faithfulness.

The PCC has complied in 2022 in all respects with the House of Bishops' guidance on safeguarding as required by s5 of the Safeguarding and Clergy Discipline Measure 2016.

Mary Howard, PCC Secretary

TRUSTEE'S REPORT (CONTINUED)

Fabric Report 2022

This brief report covers various works carried out to the buildings, either owned by Cromer Church, or for which the Church is responsible, during the calendar year of 2022. As PCC gets to grips with working through the vision for Cromer Church and its buildings post pandemic, only critical work was carried out with a view to formulating more strategic plans for the coming year. This Report does not cover day to day repair works and maintenance of which there are lots.

Parish Church

The works carried out during the year are: -

- Electrical remedial works were carried out to replace cables that had corroded and rewiring of circuits that were overloaded or were installed incorrectly.
- Electrical remedial works were carried out to the church's distribution boards including replacing a number of boards.
- A new heater wiring circuit was installed with controls for the organist area.
- The power circuits for churches cameras and sound systems were upgraded and rewired together with the circuits that fed the Peregrine Falcon monitoring cameras.
- The wiring to connect the security cameras for the roof to the church's electrical system was removed/replaced from the temporary supply.
- New sockets were installed in the Ringing chamber for new heaters.
- The emergency lighting and general lighting was replaced in the Ringing chamber.
- A new master switch for the kitchen dish washer was installed.
- 'Stay put' emergency lighting in the Nave, Chancel, toilets, lounge, Vestry Organ Loft, and resources room was Installed to ensure the church is compliant with current regulations especially for a power cut and so loss of lighting.
- New lighting and heating was installed in the vestry.
- New dusk til dawn automatic security lighting was installed in the south porch.
- The high level internal lighting of the church is life expired but to keep it functioning the external controllers were replaced and were found to be completely corroded internally. See below concerning the high level lighting replacement.
- Repairs were carried out to the main church heater gas flue which had become damaged by high winds and corrosion.
- The safety balustrade on the mezzanine floor was completed to protect the extract flue from the dishwasher and provide safe working for the engineers working on the boiler for the lounge and toilets and safe access to church storage for church volunteers accessing the storage area.
- Health and safety – the Wardens, along with and as part of the Fabric Leadership Team have, through the year, been reviewing the H & S policy, with particular reference to risk assessments (which can all be seen on the web site) related to the safe use of the Church buildings during the year.
- The replacement of the high level internal lighting to the church remains in the planning stage with funding allocated. Investigations are also commencing into carrying out some form of heating destratification fan installation at the same time as the lighting replacement to utilise the same scaffolding required for both works. This work is planned for late summer 2023 with a faculty being applied for.

TRUSTEE'S REPORT (CONTINUED)

St Martin's

Work continues to maintain the building in a good state of repair by keeping on top of minor defects as they arise. The improvements during the year were as follows: -

- Throughout the worship space, the lounge and the hall at St Martin's Wi-Fi was installed after Dave Walker tirelessly carried out investigations into various possibilities. The process involved getting St Martin's church registered with a postcode and then a BT line installed and three IP access points installed throughout the church building giving full coverage with Wi-Fi for all to use.
- An unserviceable heater was replaced in the hall, along with repairs to another gas heater in the hall which had the flue blocked from the outside and a new ignitor was installed.
- At the main entrance gate, a rotten gatepost was replaced.
- For accessibility and safety reasons new reflective edging strips were installed on the main entrance concrete slab steps.
- We were extremely grateful to a small team of volunteers who repainted the fence along with pant boxes at the front of St Martins, making the front of St Martins church look fresher, and cleaner, and more appealing.

Parish Hall

The Hall has been fully open for functions and hiring in the last year with no work of significance carried out.

17, Meadow Close

The house is let, through a letting agent, under a short-hold tenancy, such that the house provides an income to the Church whilst it is not required for a member of the Ministry Team. It therefore remains able to be made available for a future church worker, should the need arise. Various minor works of maintenance took place including some electrical installation replacement, as required, and arranged by the letting agent to remain compliant.

Generally

The overall condition of the buildings continues to be good. We are conscious of the fact that, whilst the 'Church' is made up of the people that meet inside the buildings, we are merely custodians 'for the time being' of the buildings in our care, and it is our hope to be able to pass them on to the next generation in better condition than when we received them. This is, however, quite a task, taking into account the size and age of the buildings.

The Fabric Leadership Group continues to meet quarterly to discuss the needs of our buildings in detail, and to prepare recommendations to PCC for the repairs needed to our buildings and take requests from PCC to manage fabric works. The fabric leadership group is made up of Nick Claridge, David Anderson, Dave Walker, John Hodgkinson, David Loades, Ivan Kimble and is expertly chaired by Simon Purslow. Notes are taken by Mary Howard in addition to her PCC secretary duties.

Ivan Kimble

TRUSTEE'S REPORT (CONTINUED)

Repps Deanery Synod

Deanery Synod aims to promote Mission in the Deanery. Our Deanery, Repps, extends from Mundesley to Sheringham, plus some inland rural parishes including Roughton and Felbrigg. As well as the Licensed Clergy, Cromer's representatives on Synod are David Anderson, Anne Cottingham, Mary Howard, David Orsborne and Sue Wells.

Repps is in the third year of working alongside Holt Deanery with Revd Richard Lawry of Glaven Valley Benefice as Rural Dean and Revd Will Warren as Assistant Rural Dean.

In the last year, we have had 3 Joint Synods:

- 10 March 2022 at Holt, when we had a question and answer session with Bishop Graham. Afterwards we lit tea lights in the shape of a cross as we listened to a Ukrainian hymn and prayed for that newly invaded country.

- 13 October 2022, at Sheringham with a presentation on the Parish Giving Scheme.

In addition, we had a Deanery Praise at the Priory service at Weybourne on 10 July 2022.

2023 is a Deanery election year and we will be electing 5 representatives to serve for 3 years. Please contact me if you would like to know more.

Mary Howard, Deanery Lay Chair

TRUSTEE'S REPORT (CONTINUED)

Safeguarding

Safeguarding Children, Young People and Adults at Risk in the Cromer Church family is of the utmost importance. PCC complies with the duty to have 'due regard' to the House of Bishops' guidance in relation to safeguarding, Notices are displayed in each building and the correct practices are followed. These documents are reviewed annually.

The Church of England's Safeguarding training programme continues to be rolled out. There are now five training modules which are appropriate for different levels of engagement. The Diocese are now undertaking some training face to face for people who don't have access to the internet.

The Diocese have introduced the Safeguarding Dashboard for use by churches in the Diocese. We have completed Level 1 and most of Level 2 of the Diocesan Safeguarding Module. We still have a number of people who work with Children, Young People and Adults at Risk who have not yet completed the relevant levels of training and once this is complete will we be able to move up to Level 3.

There are 78 names on the DBS list. Several people have more than one role which needs a DBS check. The list does not include the Clergy, retired clergy and those with Permission to Officiate who are checked by the Diocese.

Alison Orsborne
Sue Brocklehurst

TRUSTEE'S REPORT (CONTINUED)

Finance

The PCC is holding sufficient funds in reserve to continue in operation for the foreseeable future. Total unrestricted funds £317,628.00 - (excluding tangible fixed assets).

Income

A legacy of £104,745 was received restricted for use on the interior of the Parish Church. A further £10,000 was received restricted for use on the organ in the Parish Church.

The budget for 2022 was reviewed every quarter due to uncertainties over whether our income levels would recover during the first full year out of lockdown. Collections at services and all other giving came in ahead of projections whilst Fund Raising, particularly with the Bookstall and Cornerstone smashing their targets.

Refunded payments consist mainly of a historic overpayment made to HMRC which was investigated and recovered by our Accountants, Timothy Hignett & Partners Limited.

Areas of concern concentrates on the investment with NS&I. On querying the sum of Interest paid we have been advised that we hold an out-of-date account paying 0.6% interest. Plans are in place to move that Investment.

Expenditure

Diocesan Parish Share was paid in full, with £1,263 being paid to us by the Diocese for funerals held at a crematorium.

Church Running Expenses exceeded budget due to unplanned Minor Repairs and Maintenance needed on the Parish Church.

Church Utility Bills exceeded budget by £4,000. The PCC reviewed its hiring fee structure in 2022 to mitigate the cost.

Areas of concern relate to our bankers NatWest who decided to apply bank charges to our account at the start of 2022. Although we are a registered charity, the amount of income passing through the account was over their threshold. This has meant utilising our Barclays account to reduce the impact of the charges and the adoption of the Parish Giving Scheme which reduces the number of credits applied to our bank account as well as several other benefits.

The PCC employs three members of staff, none of whom are currently eligible to participate in a workplace pension scheme.

Doug Tuthill, PCC Treasurer

TRUSTEE'S REPORT (CONTINUED)

Statement of Trustee's responsibilities

The members are responsible for preparing the Trustee's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The members are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of members and signed on their behalf by:

Revd Will Warren

19 April 2023

**CROMER PCC
FOR THE YEAR ENDED 31 DECEMBER 2022
INDEPENDENT EXAMINER'S REPORT**

Independent examiner's report to the Trustees of Cromer PCC ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the above Charity (Cromer PCC) 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 accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Association of Accounting Technicians in England and Wales, which is one of the listed bodies.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the 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 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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).

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. This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Emma Hignett FMAAT

Timothy Hignett and Partners Limited
Accountants
7 High Street
Cromer
Norfolk
NR27 9HG

19 April 2023

CROMER PCC
FOR THE YEAR ENDED 31 DECEMBER 2022
STATEMENT OF FINANCIAL ACTIVITIES

Recommended categories by activity	Unrestricted funds	Restricted income funds	2022 Total funds	2021 Total funds
	£	£	£	£
Incoming resources (Note 3)				
Income and endowments from:				
Donations and legacies	225,174	114,785	339,959	211,649
Charitable activities	-	-	-	-
Other trading activities	71,908	-	71,908	34,252
Investments	2,917	-	2,917	2,176
Separate material item of income	-	-	-	-
Other	2,089	-	2,089	424
Total	302,088	114,785	416,873	248,501
Resources expended (Note 4)				
Expenditure on:				
Charitable activities	246,263	7,754	254,017	223,931
Other	-	-	-	-
Total	246,263	7,754	254,017	223,931
Net income/(expenditure) before investment gains/(losses)	55,825	107,031	162,856	24,570
Net gains/(losses) on investments	-	-	-	-
Net income/(expenditure)	55,825	107,031	162,856	24,570
Extraordinary items	-	-	-	-
Transfers between funds/capital exp. from fund			-	-
Other recognised gains/(losses):				
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-
Other gains/(losses)	-	-	-	-
Net movement in funds	55,825	107,031	162,856	24,570
Reconciliation of funds:				
Total funds brought forward	289,270	193,317	482,587	458,017
Total funds carried forward	345,095	300,348	645,443	482,587

CROMER PCC
FOR THE YEAR ENDED 31 DECEMBER 2022
BALANCE SHEET

	Unrestricted funds	31/12/2022	31/12/2021
	£	£	£
Fixed assets			
Tangible assets (Note 6)	27,467	27,467	73,207
Investments	-	-	-
Total fixed assets	27,467	27,467	73,207
Current assets			
Debtors (Note 7)	46,631	46,631	840
Cash at bank and in hand (Note 9)	581,051	581,051	416,092
Total current assets	627,682	627,682	416,932
Creditors: amounts falling due within one year (Note 8)	- 9,706	- 9,706	- 7,552
Net current assets/(liabilities)	617,976	617,976	409,380
Total assets less current liabilities	645,443	645,443	482,587
Creditors: amounts falling due after one year (Note 8)	-	-	-
Provisions for liabilities	-	-	-
Total net assets or liabilities	645,443	645,443	482,587
Funds of the Charity			
Endowment funds	-	-	-
Restricted income funds (Note 11)		300,348	193,317
Unrestricted funds	645,443	345,095	289,270
Revaluation reserve		-	
Total funds	645,443	645,443	482,587

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Revd Will Warren
19 April 2023

The notes on pages 16 to 24 form part of these financial statements.

Note 1 Basis of preparation

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at The accounts have been prepared in accordance with:
the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and 102) and with the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

General information

Cromer PCC is a registered charity, number 1135323. Registration took place on 30 March 2010. The registered office for the Charity is Cromer Parish Hall, 65 Church Street, Cromer, NR27 9HH. The Charity is governed by the Parochial Church Council Powers Measure (1956) as Amended and the Church Representation Rules. The Charity also works under the name The Parochial Church Council of the Ecclesiastical Parish of St Peter & St Paul, Cromer with St Martins, Cromer. The name was amended with The Charity Commission from Cromer Parochial Church Council to Cromer PCC to ease logistical difficulties. The full name above is also logged with The Charity Commission.

Note 2 Accounting policies

Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Note 2 Accounting policies (cont)

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Freehold property - Held at historical cost
Fixtures and fittings - 25% Reducing balance

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Stock

If stock movements are considered material, these will be included within the accounts.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Fund accounting

Unrestricted funds comprise unrestricted funds that have been set aside by the Members for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

CROMER PCC
FOR THE YEAR ENDED 31 DECEMBER 2022
NOTES TO THE ACCOUNTS (CONT)

Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Total funds 2022	Total funds 2021
Analysis				£	£
Donations and legacies:	Collections and other givings	54,748	40	54,788	41,021
	Legacies	-	114,745	114,745	-
	Donations with gift aid	132,563	-	132,563	137,516
	Income tax recovered	37,863	-	37,863	33,112
	Total	225,174	114,785	339,959	211,649
Charitable activities:	VAT recovered	-	-	-	-
	Total	-	-	-	-
Other trading activities:	Rent	22,341	-	22,341	11,569
	Bookstall	15,437	-	15,437	6,661
	Cornerstone	30,346	-	30,346	16,022
	Bottle	2,851	-	2,851	-
	Events	933	-	933	-
	Total	71,908	-	71,908	34,252
Income from investments:	Income from investments/fees	2,917	-	2,917	2,176
	Total	2,917	-	2,917	2,176
Separate material item of income:		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Total	-	-	-	-
Other:	Off site funeral credits	1,263	-	1,263	-
	Interest CCLA	826	-	826	-
	Organ fund	-	-	-	365
	Misc. income	-	-	-	59
	Total	2,089	-	2,089	424
TOTAL INCOME		302,088	114,785	416,873	248,501

CROMER PCC
FOR THE YEAR ENDED 31 DECEMBER 2022
NOTES TO THE ACCOUNTS (CONT)

Note 4 Analysis of expenditure

Analysis	31-Dec-22			31-Dec-21		
	Unrestricted funds	Restricted income funds	Total funds £	Unrestricted funds	Restricted income funds	Total funds £
Expenditure on charitable						
Parish Share	100,000	-	100,000	98,650	-	98,650
Meadow Close running costs	2,245	-	2,245	3,220	-	3,220
DBS checks	205	-	205	158	-	158
Donations and fees	12,000	-	12,000	18,688	5,273	23,961
Church running expenses	21,969	-	21,969	16,939	-	16,939
Clergy expenses	1,866	-	1,866	681	-	681
Worship	4,956	-	4,956	4,212	-	4,212
Hall expenses	7,235	-	7,235	4,719	-	4,719
Repairs & maintenance	23,399	6,944	30,343	17,399	2,530	19,929
Church workers	17,094	-	17,094	17,210	-	17,210
Parish activities	9,328	810	10,138	3,521	3,275	6,796
Courses	30	-	30	195	-	195
Office costs and re-branding	9,834	-	9,834	6,555	-	6,555
Bookstall running costs	8,846	-	8,846	3,132	-	3,132
Kitchen running expenses	-	-	-	-	-	-
Cornerstone running expenses	7,002	-	7,002	4,272	-	4,272
Redundancy costs	-	-	-	-	-	-
Depreciation	9,156	-	9,156	-	9,116	9,116
Accountancy and payroll costs	7,917	-	7,917	3,350	-	3,350
Organist	540	-	540	350	-	350
Consultancy fees	1,767	-	1,767	486	-	486
Bank charges	754	-	754	-	-	-
Bad debts	120	-	120	-	-	-
Total expenditure on charitable activities	246,263	7,754	254,017	203,737	20,194	223,931

Note 5 Details of certain items of expenditure

Wages costs are shown under Church workers, and no employees earn over £60,000. The average number of staff in the year is 3 (2021: 3). In the year, the charity received a historic refund of PAYE that had been overpaid amounting to £5,379, this is also shown under Church workers.

The independent examiner's remuneration amounts to an independent examiner and accounts preparation fee costs of £3,850 (2021 - £3,350). The charge for 2022 and 2021 have been accrued as an estimate in the accounts in the relevant year. The statement of financial activities also includes other accounting charges, including payroll costs and work relating to the historic PAYE position as noted above.

During the year, a Trustee was reimbursed for a retreat costing £488 (2021 - £NIL).

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL). During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL) other than mentioned above.

Note 6 Tangible fixed assets

Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	45,860	-	-	63,580	109,440
Additions	-	-	-	9,276	9,276
Revaluations	-	-	-	-	-
Disposals / Transfers	- 45,860	-	-	-	- 45,860
At end of the year	-	-	-	72,856	72,856

Depreciation and impairments

Basis

SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	RB	
			25%	

Rate

At beginning of the year	-	-	-	36,233	36,233
Depreciation	-	-	-	9,156	9,156
At end of the year	-	-	-	45,389	45,389

Net book value

Net book value at the beginning of the year	45,860	-	-	27,347	73,207
Net book value at the end of the year	-	-	-	27,467	27,467

As part of the accounting work completed, it was found that the freehold of Meadow Close was in the name of the NORWICH DIOCESAN BOARD OF FINANCE LIMITED. Upon this basis, the asset has been removed from fixed assets in the accounts, via transfer. The has currently been included within debtors.

Note 7 Debtors and prepayments

Analysis of debtors

Trade debtors
 Prepayments and accrued income
 Other debtors
Total

2022	2021
£	£
234	25
537	815
45,860	
46,631	840

Note 8 Creditors and accruals

Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2022 £	2021 £	2022 £	2021 £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	4,350	3,444	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	4,500	3,200	-	-
Taxation and social security	856	483	-	-
Other creditors	-	425	-	-
Total	9,706	7,552	-	-

Note 9 Cash at bank and in hand

	2022 £	2021 £
Cash at bank and on hand	581,051	416,092
Other	-	-
Total	581,051	416,092

Note 10 Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2022.

CROMER PCC
FOR THE YEAR ENDED 31 DECEMBER 2022
NOTES TO THE ACCOUNTS (CONT)

Note 11 **Charity funds**

Details of material funds held and movements during the CURRENT reporting period

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or U *	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Capital expenditure and gains/losses £	Fund balances carried forward £
General Funds - all funds	U	289,270	302,088	- 246,263	-	-	345,095
Webb Collison Church Fund	R	-	-	-	-	-	-
Webb Collison Poor Fund	R	-	-	-	-	-	-
Property	R	45,860	-	-	-	-	45,860
Organ	R	4,510	-	645	-	-	3,865
Meeting Point	R	1,037	25	-	-	-	1,062
Project	R	141,545	-	7,109	-	-	134,436
St. Martin's Organ	R	365	15	-	-	-	380
St. Peter's Organ	R	-	10,000	-	-	-	10,000
Interior of the Parish Church	R	-	104,745	-	-	-	104,745
Total Funds		482,587	416,873	- 254,017	-	-	645,443

Web Collison Church Fund represented funds in relation to building works.

The Webb Collison Poor Fund has been closed and passed to Cromer Cares who are in a better position to meet the conditions of the bequest.

Property Fund represents amounts in relation to the original cost of 17 Meadow Close.

The Organ Funds represent donations in relation to the maintenance of the Church's organs.

Meeting Point Fund represents donations in relation to the church club for vulnerable adults with learning difficulties.

Project Fund represents the donations in respect of major non-building projects.

Interior of the Parish Church represents a legacy for use for the interior of the Parish Church.

CROMER PCC
FOR THE YEAR ENDED 31 DECEMBER 2022
NOTES TO THE ACCOUNTS (CONT)

Note 11 **Charity funds (cont)**

Details of material funds held and movements during the PREVIOUS reporting period

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or U *	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Capital expenditure and gains/losses £	Fund balances carried forward £
General Funds - all funds	U	232,460	248,136	-	-	12,411	289,270
Webb Collison Church Fund	R	12,591	-	9,444	-	3,147	-
Webb Collison Poor Fund	R	5,275	-	5,273	2	-	-
Property	R	45,860	-	-	-	-	45,860
Organ	R	5,128	-	620	2	-	4,510
Meeting Point	R	1,064	-	27	-	-	1,037
Project	R	155,639	-	4,830	-	9,264	141,545
St. Martin's Organ	R	-	365	-	-	-	365
Total Funds		458,017	248,501	-	-	-	482,587