

ST THOMAS NORWICH

Charity Registration No. 1161746

**ST THOMAS NORWICH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**



ST THOMAS NORWICH

Trustees

Revd T Eagles	(appointed Jul 2021)
Revd D Z Lloyd	
Prof. J Glauert	
Revd T J Watts	
Mrs C Johnson	
Mr T Huggins	
Revd P J Brombley	
Revd A Woodman	
Revd M Hutton	(resigned October 2021)
Revd J Payne	
Revd D Rowlandson	
Revd E Land	
Revd D Hendra	
Mr T Sweeting	(resigned September 2021)
Mr M St John	
Mrs J Jones	
Mrs S Watts	
Ms K Mills	
Mr P Parker	(resigned September 2021)
Dr H Kinsey	(resigned December 2021)
Mr D MacInnes	
Dr S Knapp	
Miss L Jackson	

Charity Number	1161746
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Independent examiner	Argents Accountants Limited 15 Palace Street NORWICH Norfolk United Kingdom NR3 1RT
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ST THOMAS NORWICH

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ST THOMAS NORWICH
Trustees' Report
For the year ended 31 December 2021

The trustees present their report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

Objectives and activities

The Mitre Benefice was created in November 2017, bringing together three Churches: St Thomas Heigham (STN Earlham Road), St Barnabas Heigham (STN Russell Street), and St Alban Lakenham (STN Grove Walk).

Although each Church was still required to have its own PCC and prepare its own accounts during the report year, an effective joint PCC was established to have oversight of, and accountability for, the organisations of the combined Benefice. Its aim and purpose is "Go and make disciples of all nations" Matthew 28:19.

It co-operates with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The acronym STN has been adopted as a common tag for all the activities; it is interchangeable with "The Mitre Benefice". The terms are used across the Benefice to proclaim clearly that each and every person of whatever background coming in to contact with any of the three Churches for any reason will experience:

- A warm welcome;
- Christ-centred worship;
- Faithful and challenging Bible preaching and teaching; and
- People of all ages, encouraging each other to a life of Christian discipleship.

The PCC is committed to making the Christian faith accessible to as many people as possible by ensuring a variety of events, activities and worship services.

The PCC ensures that the Church fosters the prayer life of the community, teaches the Gospel and provides pastoral care to the community and to church members both within and outside the parish.

There has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ACTIVITIES AND MINISTRY Significant activities

The Covid-19 Public Health Emergency continued to disrupt our usual patterns of worship throughout 2021 and when we were able to meet in person Diocesan guidance was followed.

Rev David Lloyd continued to act as Priest in Charge until 31 Jul 2021 when Rev Tom Eagles was appointed. David continues to be involved in the work of the benefice, but in a reduced capacity.

Revd Dave Hendra was formally licensed in December 2021 as Associate Vicar, Mitre Benefice. Dave's role includes being site and service pastor at St Alban's Church, Grove Walk (Sanctuary) and City College Chaplain.

ST THOMAS NORWICH

Trustees' Report

For the year ended 31 December 2021

Public benefit

The Trustees have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant. The ways in which we have worked for the public benefit are described in our Report.

Achievements and performance

This section highlights some of the 2021 events, activities and worship services. None of these would be possible without the dedicated and continuing service of a wide range of volunteers, and the PCC thanks everyone across the Benefice who contributed in any way.

STN's staff team of clergy, readers, employees and interns has been full of energy, commitment and innovation throughout the year, which has been made all the more difficult due to Covid-19 restrictions being in-place. The PCC thanks each member of the staff team for their hard work.

Worship Services

The pattern of normal worship continued to be disruption during 2021 and it was not until the summer that a regular pattern of meeting together was established.

- 10am and 7pm Sunday service at St Thomas
- 11am Sunday service at St Barnabas
- 4pm Sunday service at St Albans

A mid-week communion service was also re-instated at St Thomas and St Barnabas.

Lifelong learning

Many of our normal activities turned to on-line solutions. Connect Groups continued on a termly basis, meeting in-person where possible and over 350 people participated in these groups

Next generation

The PCC supported a variety of regular events to welcome children, working with their parents to see the next generation love God and enjoy church. Children's work resumed in person this year, with 4-11 year olds meeting on Sundays at St Albans and St Thomas. We ran a theme on 'Heroes of the Faith', looking at Old Testament characters and learning about bold faith. In October we held a Light Party, where 220 people attended from the local area, both Christian and non-Christian families, to enjoy the bouncy castle, UV paint and hear the gospel message of Jesus.

The youth resumed meeting in person, with groups for 11-18 year olds on Sundays (10am and 4pm) and Friday evenings running a theme "Growing faith". Friday Night Youth provides a place for young people to have fun and explore Christianity in a welcoming and loving environment and attracts a diverse group of young people. The group is also building connections with the local 6th form college.

There are over 25 student volunteers who are committed to ensuring the children's and youth ministries are a fun and engaging place to build relationships and learn about the Christian faith and this is the key to the future success. This year we have seen a strengthening and flourishing of the young people's ministries, and we are so thankful to every one of our dedicated volunteers who enable us to provide the amazing ministry we have.

Students

We aim to support students in Norwich over the last year we have continued to focus on support students as they work through student life during a pandemic. We have enjoyed worship, teaching, ministry, food and fun socials, led by and for students from both Universities. Many of our students serve in different ways, particularly at the 10am service, and most primarily attend the 7.

The group continues to form as many have found it hard to settle in any church during the ups and downs over the last year. But we are excited to see more settle at our churches and form a student community here as well as being involved in the wider life of the church.

Students from both Universities contributed significantly to the life and worship of the Benefice. The PCC records its grateful thanks.

ST THOMAS NORWICH

Trustees' Report

For the year ended 31 December 2021

Sports Ministry

The Sports Factory re-engaged all the schools it had previously worked with prior to the pandemic. We were able to run our Legacy Holiday club for a full week in the Summer break which was sold out to capacity and was followed up with a family picnic. Our adult social sports sessions re-commenced, Monday Night Football has seen a much higher average attendance than we had prior to the pandemic.

Hospitality

While the Church aims to be welcoming to all, unfortunately much of our hospitality activity was necessarily put on hold during the year. Refreshments at services recommenced October 2021.

Communications / Media / Creativity / IT

As a church we continue to communicate through a variety of methods. Social media, specifically Instagram with the use of posts and stories, continues to be one of our main methods. This, combined with our weekly email to over 600 subscribed members and the updating of the website ensures that congregation members, and any other interested parties, are kept up to date about our events, gatherings and mission.

Film continues to be a key communication medium for us with continued growth of our YouTube channel and Ben Lawrence continuing to deliver excellent work across all ministry areas. Church online has progressed and refinements have been made over the course of the pandemic. Our Christmas feature-film received positive feedback. We continue to assess the best use of video for online church and currently have a simple livestream and are very grateful for those who give time to this areas of church life, particularly one of our interns, who also allowed the use of his personal equipment.

St Barnabas church and hall have recently received an update to their networking infrastructure & internet to ensure the same high standard of wi-fi we have across our other locations.

Our buildings

Quinquennial inspections (the Church of England's five-yearly property inspection) took place at all three church buildings in 2018. Whilst no significant work was undertaken during the year a programme of regular repair and maintenance was undertaken.

Local reports St Barnabas

The church family continues to be a faithful, prayerful community in all it does. It has appreciated having more chances to meet together over this last year, welcoming new members and supporting each other.

It has been great to see the restart of Noah's Boat, with many family's and child carers attending regularly. Cafe Shine continues to grow and be a real support to many women. We also had the great excitement of hosting the Light Party where many families from the surrounding areas were able to attend.

The church continues to explore how it can both reach out to their local area and create space for them in church as well as supporting and loving those that already have a home at St Barnabas.

STN Grove Walk (in the St Alban building)

The 4pm Sunday service re-commenced in person in April 2021 and since then we have been increasingly returning to normal, with outdoor services being held in the Summer months. The Kid's work also restarted and a new creche was launched for 0-5 year olds. During this period Baaba (our St Alban's based intern) has launched a creche for 0-5 year olds.

Sanctuary Community Garden - this has been developed during the year, supported by volunteers from both the Church and local community. A number of seasonal events have been hosted in the garden.

ST THOMAS NORWICH

Trustees' Report

For the year ended 31 December 2021

Link with Norwich Free School - this has strengthened over the year, with the school spontaneously donating food that has been used to seed a food shelf for any in need. The school also used the Sanctuary to host their Nativity Play.

STN Earlham Road (in the St Thomas Building)

The largest of our buildings continued to host services on a Sunday and a mid-week communion services when Covid restrictions allowed.

Work on Universal Access and surrounding gardens was completed, allowing no-step access to the main entrances of both the church and the hall, and a safer fire escape through the south-east porch.

Garden Church

In 2019/20 STN developed a trans-local largely lay led network of missional communities/house churches in partnership with the Diocesan Church Planting and Revitalisation Programme in order to pilot low cost pathways to making disciples through the mixed ecology of church. The Garden continues to grow, with 14 locations and around 160 members.

The Mitre

Opened on 14 August 2017, The Mitre on Earlham Road in Norwich developed its own personality as a safe and attractive place for the community to meet, with a regular clientele and numerous occasional visitors. There were successful evening events, involving people from inside and outside the church community. The Mitre seeks to be a public home, not a public house.

When guidelines permitted, The Mitre was open to customers throughout 2021. In response to the tough trading conditions, the decision was made to simplify the menu and reduce openings hours and team size. Thank you to all our friends who no longer serve in The Mitre, we wish you well. The team has worked tirelessly to improve customer experience, including the arrangement of furniture to make people feel safe, introduction of artists' exhibitions and looking to local suppliers to reduce carbon footprint.

In July a sudden downpour flooded the access corridor and west end of the bar and the restoration work is nearing completion. The upstairs area, which is used as Church office space, was also redecorated during the year.

The Sanctuary

Prior to lockdown, The Sanctuary Coffee Stop operated five days a week in the St Albans building on Grove Walk, with a substantial regular client base. Responsibility for running the Sanctuary passed to St Albans from STN Trading Ltd in Q4 2020.

Volunteers were essential to our operations. Thank you to each of them.

The Halls (ER, GW and RS)

These were let to organisations including Guides, Brownies. Commercial hirers provided dance, ballet, music, Pilates, although usage was restricted due to Covid-19.

Each of the Halls is used for church children's work on Sundays.

No major work was done on any of the Halls.

STN Trust

The Trust continues to support the Benefice, providing funding for a number of staff posts. The Trust publishes its own annual report.

Partner Organisations

The Love Your Neighbour (LYN) activity continued throughout 2021, supporting the local community in a variety of practical ways. The benefice continued to be connected with: Street Child; Hope In Action & Community Chaplaincy Norwich; and International Justice Mission. Under the banner of LYN, these partnerships are being reviewed and further partnerships explored.

ST THOMAS NORWICH
Trustees' Report
For the year ended 31 December 2021

Financial review and financial position

Church membership did not change substantially during the year. Giving was down £22k (6%) and whilst expenditure increased, surplus for the year was £13.5k.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least two month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

STN is the overall St Thomas Church. This is registered charity 1161746.

Although a joint PCC began operating across the benefice in 2017, only the PCC members elected by the St Thomas Parish, the incumbents and the St Thomas wardens are the Trustees of this charity.

St Barnabas' PCC focused on the issues facing that church, whilst also being part of the STN PCC. St Barnabas's PCC publishes its own report.

There continued to be no electoral roll or PCC for St Albans, with the STN wardens, vicars and STN PCC Secretary acting as a governance body for St Albans.

As the 2020 APCM was held in October, the 2021 APCM, held in April, saw the reappointment of the Church Wardens and PCC members. As no permanent Treasurer has been appointed, the role continues to be covered on an interim basis. We are grateful for the commitment of these volunteers past and present in this challenging time of transition for the Church. The Church in this period also began to think of itself more as a network of churches or a 'family' of churches that is diverse and unified, gathered and scattered.

STN Church is the body that delivers all worship, evangelism and mission work.

The Sports Factory is an operation of STN with a sporting focus. It is a cost centre within STN, and it is a responsibility of the Sports Factory team to seek their funding through grant aid and by selling services to schools. The activities are led by Tim Henery.

STN Trading Ltd (STNT) is a registered company, number 09928322, with STN being the sole shareholder. STNT exists to develop Christian community through hospitality and owns and operates The Mitre.

STN Trust is a charity, (registered charity 1100236) is focused on community and social action. It has its own Trustees, which include Rev David Lloyd, and four other members of STN Church. In light of a change of CEO in 2019 STN undertook a review of its mission and focus. The emerging Covid crisis in 2020 saw STN Trust focus its resources on supporting a broader range of community action by seed funding outward looking missional initiatives within STN. This includes the support of the Missional Community House in West Earlham (and associated Food Distribution and Community Care), the appointment of a Sports Factory worker and a part-time LYN Mission Co-ordinator.

ST THOMAS NORWICH
Trustees' Report
For the year ended 31 December 2021

PCC Membership

Members of the PCC are either ex-officio or elected at the Annual Parochial Church Meeting in accordance with the Church Representation Rules.

The PCC met seven times remotely on-line during 2021, with an average attendance of 20 persons.

The Standing Committee was made up of Revs. Dave Lloyd (until Jul 2021) Dave Hendra, Tom Eagles (post July 2021) Julia Jones and David Wormald (Wardens), Tim Sweeting (Vice Chair - stepped down September 2021), Caroline Johnson (Secretary), Mark Jones (Treasurer - interim)

During the year the following served as members of the PCC

Ex Officio Members

The Revd Tom Eagles - Priest in charge (effective July 2021).
The Revd Dave Lloyd, Associate Priest
The Revd Joanna Payne, Associate Priest
The Revd Andrew Woodman, Curate (resigned July 2021)
The Revd Matthew Hutton, Associate Priest (resigned October 2021)
The Revd Dave Hendra, Priest in charge (St Albans)
The Revd PJ Brombley, Curate
The Revd Tim Watts, Curate
The Revd Di Rowlandson, Associate Priest
The Revd Ed Land, Associate Priest
Diana Timms, Reader
Mark Jones (Treasurer - interim)

Church Wardens

Julia Jones re-appointed 2021 APCM

Elected Members

Terry Huggins
Caroline Johnson
Selina Watts
Kim Mills
Phil Parker (resigned September 2021)
Hannah Kinsey (resigned December 2021)
Louise Jackson
Duncan MacInnes
Tim Sweeting (Vice Chair resigned September 2021)

Deanery Synod Representatives

John Glauert
Sarah Knapp
Matti St John

Members from St Alban's

Churchwarden: David Wormald – appointed 2020
Elected members: Bonnie Wilson, Adrian Munn

Members from St Barnabas

Churchwarden: Terry Burkill
Elected members: Paul Elsey; Norma Broadest; Carol Marshall-Nichols; Neil Sallows (effective May 2021)

ST THOMAS NORWICH
Trustees' Report
For the year ended 31 December 2021

Clergy changes

Tom Eagles joined 31 July 2021

Andy Woodman moved to a new role leading Crossroads, in a neighbouring parish.

Electoral Roll

Only those listed on the electoral roll may vote in the elections to the PCC.

Under the Church Representation Rules, a new Electoral Roll has to be completed every 6 years and 2019 was one of these years. At St Barnabas, Russell Street, the roll comprises a total of 24 members, At St Thomas, Earlham Road, the roll comprises a total of 202 members. There is no electoral roll at St Alban, Grove Walk; people are part of the Earlham Road roll.

Standing Committee

Revs Eagles, Hendra, Lloyd (Revd Lloyd resigned 31 July 2021)

Julia Jones, David Wormald (Church Wardens)

Tim Sweeting (Vice Chair-resigned September 2021)

Caroline Johnson (PCC Secretary)

Mark Jones (Treasurer - interim)

The trustees' report was approved by the Board of Trustees.

Revd T Eagles



Trustee

Dated: 7 April 2022

ST THOMAS NORWICH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ST THOMAS NORWICH

I report to the trustees on my examination of the financial statements of St Thomas Norwich (the charity) for the year ended 31 December 2021.

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 ICAEW, 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.



Mark Johnstone FCA
Argents Accountants Limited
15 Palace Street
NORWICH
Norfolk
NR3 1RT
United Kingdom

Dated: 20 April 2022

ST THOMAS NORWICH
STATEMENT OF ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT
For the year ended 31 December 2021

		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
		2021	2021	2021	2020	2020	2020
Notes		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	3	311,961	74,415	386,376	352,033	49,666	401,699
Charitable activities	4	6,145	-	6,145	3,615	-	3,615
Other trading activities	5	27,549	-	27,549	22,327	-	22,327
Investments	6	2	-	2	14	-	14
Other income	7	38	-	38	2,491	-	2,491
		345,695	74,415	420,110	380,480	49,666	430,146
Total income							
Expenditure on:							
Charitable activities	8	335,249	71,356	406,605	301,234	41,299	342,533
		10,446	3,059	13,505	79,246	8,367	87,613
Net incoming / (outgoing) resources before transfers							
Gross transfers between funds	18	-	-	-	10,153	(10,153)	-
		10,446	3,059	13,505	89,399	(1,786)	87,613
Net income/ (expenditure) for the year / Net movement in funds							
Fund balances at 1 January 2021		724,941	13,823	738,764	635,542	15,609	651,151
Fund balances at December 2021		735,387	16,882	752,269	724,941	13,823	738,764

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

ST THOMAS NORWICH
Balance Sheet
As at 31 December 2021

		2021		2020	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	13		53,458		71,378
Investments	14		1		1
			<u>53,459</u>		<u>71,379</u>
Current Assets					
Debtors falling due after one year	15	611,000		611,000	
Debtors falling due within one year	15	12,248		15,038	
Cash at bank and in hand		<u>105,989</u>		<u>58,873</u>	
		729,237		684,911	
Creditors: amounts falling due within one year	17	<u>(30,427)</u>		<u>(17,526)</u>	
Net Current Assets			698,810		667,385
Total assets less current liabilities			<u>752,269</u>		<u>738,764</u>
Income Funds					
Restricted Funds	18		16,882		13,823
Unrestricted Funds					
Designated Funds	19	7,874		7,874	
General Unrestricted Funds		<u>727,513</u>		<u>717,067</u>	
			735,387		724,941
			<u>752,269</u>		<u>738,764</u>

The financial statements were approved by the Trustees on 7 April 2022

Revd T Eagles



Trustee

ST THOMAS NORWICH

Notes to the Financial Statements

For the year ended 31 December 2021

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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 applying FRS 102 Update Bulletin 1 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 available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

Explanation of some of the funds are included within the trustees report, some of them do not require further explanation, the details of the others are listed below:

- Organ & classical music fund: St Thomas has a church organ which has been appreciated by many in past decades, who raised funds for its maintenance, repair and performance.
- Choral director/Music scholar fund: During early 2018 a Part Time choral & classical music person was employed. They were funded partly through specific grants which gave rise to this fund.

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.

ST THOMAS NORWICH
Notes to the Financial Statements
For the year ended 31 December 2021

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.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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:

Plant and equipment	25% on reducing balance
Fixtures and fittings	25% on reducing balance
Computers	33% on cost

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 net income/(expenditure) for the year.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

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.

ST THOMAS NORWICH
Notes to the Financial Statements
For the year ended 31 December 2021

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.

De-recognition of financial liabilities

Financial liabilities are de-recognised 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.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ST THOMAS NORWICH
Notes to the Financial Statements
For the year ended 31 December 2021

3 Donations and Legacies

	Unrestricted Funds General	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	248,227	57,998	306,225	287,569	49,666	337,235
Grants Received	12,455	16,417	28,872	5,963	-	5,963
Gift Aid Claimed	51,279	-	51,279	58,501	-	58,501
	<u>311,961</u>	<u>74,415</u>	<u>386,376</u>	<u>352,033</u>	<u>49,666</u>	<u>401,699</u>

Grants Received

Job Retention Scheme	12,455	-	12,455	5,963	-	5,963
The Willats Trust	-	16,417	16,417	-	9,000	9,000
	<u>12,455</u>	<u>16,417</u>	<u>28,872</u>	<u>5,963</u>	<u>9,000</u>	<u>14,963</u>

4 Charitable Activities

	Church Activities	Church Activities
	2021	2020
	£	£
Fees & similar income	<u>6,145</u>	<u>3,615</u>

5 Other trading activities

	Unrestricted Funds general	Unrestricted Funds general
	2021	2020
	£	£
Fundraising events	22,606	18,079
Church cafe	-	137
Hall income	1,543	4,111
Other trading income	3,400	-
Other trading activities	<u>27,549</u>	<u>22,327</u>

ST THOMAS NORWICH
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6 Investments

	Unrestricted Funds General 2021 £	Unrestricted Funds General 2020 £
Interest receivable	2	14

7 Other income

	Unrestricted Funds General 2021 £	Unrestricted Funds General 2020 £
Other Income	38	2,491

8 Charitable activities

	Church Activities 2021 £	Church Activities 2020 £
Staff costs	182,748	156,708
Parish share	97,670	67,442
Service costs	94	785
Fees	4,666	380
Clergy Expenses	4,798	3,536
Outreach and projects	39,590	34,195
Promotions	-	507
Legal and professional fees	320	1,255
Bank charges	1,192	514
	331,078	265,322
Grant funding of activities (see note 9)	11,418	10,976
Share of support costs (see note 10)	60,299	63,281
Share of governance costs (see note 10)	3,810	2,954
	406,605	342,533
Analysis by fund		
Unrestricted funds - general	335,249	301,234
Restricted funds	71,356	41,299
	406,605	342,533

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Notes to the Financial Statements
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	Church Activities	Church Activities
	2021	2020
	£	£
9 Grants payable		
Grants payable	11,418	10,976

10 Support costs

	Support costs	Governance costs	Total	Support costs	Governance costs	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Depreciation	17,920	-	17,920	23,843	-	23,843
Rent contribution	10,000	-	10,000	10,000	-	10,000
Rates and water	3,181	-	3,181	809	-	809
Insurance	3,749	-	3,749	3,853	-	3,853
Light and heat	7,262	-	7,262	7,066	-	7,066
Church and hall maintenance	12,932	-	12,932	7,690	-	7,690
Office and admin	438	-	438	282	-	282
St Albans re- development costs	-	-	-	683	-	683
IT and software	2,120	-	2,120	3,132	-	3,132
IT and audio	2,697	-	2,697	5,923	-	5,923
Accountancy	-	3,810	3,810	-	2,954	2,954
	60,299	3,810	64,109	63,281	2,954	66,235
Analysed between charitable activities	60,299	3,810	64,109	63,281	2,954	66,235

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11 Trustees

One of the trustees (or any persons connected with them) received remuneration from the charity during the year. As an employee of the charity Revd J Payne (trustee) received remuneration for her role within the church of £12,000 with associated pension contributions of £360.

No further remuneration, other benefits or expenses were paid to trustees (or any persons connected with them) during the year.

12 Employees

	Number 2021 No	Number 2020 No
Employees	19	23
	2021 £	2020 £
Employment costs		
Wages and salaries	182,748	156,708

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

ST THOMAS NORWICH
Notes to the Financial Statements
For the year ended 31 December 2021

13 Tangible Fixed Assets

	Plant & Equipment	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 January 2021	68,411	110,855	460	179,726
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2021	68,411	110,855	460	179,726
Depreciation and impairment				
At 1 January 2021	39,054	69,141	153	108,348
Depreciation	7,339	10,428	153	17,920
At 31 December 2021	46,393	79,569	306	126,268
Carrying amount				
At 31 December 2021	22,018	31,286	154	53,458
At 31 December 2020	29,357	41,714	307	71,378

14 Fixed asset investments

	Other investments
	£
Cost or valuation	
At 1 January 2021 and 31 December 2021	1
Carrying amount	
At 31 December 2021	1
At 31 December 2020	1

This investment represents the cost of 100% of the share capital of STN Trading Ltd. See note 21 for further information

ST THOMAS NORWICH
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For the year ended 31 December 2021

15 Debtors

	2021	2020
	£	£
Trade debtors	6,604	3,707
Other debtors	5,644	11,331
	<u>12,248</u>	<u>15,038</u>

Amounts falling due more than one year

STN Trading Ltd	<u>611,000</u>	<u>611,000</u>
Total debtors	<u>623,248</u>	<u>626,038</u>

16 Loans and overdrafts

	2021	2020
	£	£
Loans from STN Trust	<u>6,777</u>	<u>6,807</u>
Payable within one year	<u>6,777</u>	<u>6,807</u>

17 Creditors: amounts falling due within one year

	2,021	2,020
	£	£
Borrowings	6,777	6,807
Other taxation and social security	4,987	6,258
Trade creditors	671	1,002
Other creditors	4,868	-
Accruals and deferred income	13,124	3,459
	<u>30,427</u>	<u>17,526</u>

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Notes to the Financial Statements
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18 Restricted funds

	Balance at 1 January	Incoming Resources	Resources Expended	Transfers	Balance at 31 December
	2021	2021	2021	2021	2021
	£	£	£	£	£
Sports Ministry	-	6,000	(6,000)	-	-
Missional Community House	2,554	10,456	(8,814)	-	4,196
Children and Youth	6,839	15,342	(22,181)	-	-
LYN	4,430	31,193	(23,273)	-	12,350
Diocesan Interns	-	11,424	(11,088)	-	336
	<u>13,823</u>	<u>74,415</u>	<u>(71,356)</u>	<u>-</u>	<u>16,882</u>

Restricted funds for the preceding year

	Balance at 1 January	Incoming Resources	Resources Expended	Transfers	Balance at 31 December
	2020	2020	2020	2020	2020
	£	£	£	£	£
Disabled access	10,153	-	-	(10,153)	-
Sports Ministry	-	9,000	(9,000)	-	-
St Barnabas	5,456	1,350	(6,806)	-	-
Missional Community House	-	6,000	(3,446)	-	2,554
Children and Youth	-	15,000	(8,161)	-	6,839
LYN	-	18,316	(13,886)	-	4,430
	<u>15,609</u>	<u>49,666</u>	<u>(41,299)</u>	<u>(10,153)</u>	<u>13,823</u>

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes

	Organ and classical music fund £
Balance at 1 January 2021	<u>7,874</u>
Balance at 31 December 2021	<u>7,874</u>

There was no movement in this fund during the preceding year

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Notes to the Financial Statements
For the year ended 31 December 2021

20 Analysis of net assets between funds

Funds balances at 31 December 2021 are represented by

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Tangible assets	53,458	-	53,458	71,378	-	71,378
Investments	1	-	1	1	-	1
Current assets / (liabilities)	681,928	16,882	698,810	653,562	13,823	667,385
	<u>735,387</u>	<u>16,882</u>	<u>752,269</u>	<u>724,941</u>	<u>13,823</u>	<u>738,764</u>

21 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Trustees donated amounts to the charity in 2021.

St Thomas Norwich Trust Limited, charity 1100236, loaned £7,000 to St Thomas Norwich in 2020. During 2021 adjustments to the interest charged amounted to £26 reduced the outstanding loan balance to £6,777 at year end. No further repayments were made during the year and the loan remains repayable on demand.

In addition during the year St Thomas Norwich Trust Limited made grants of £41,653. £6,567 of this was to help fund a Children's and Youth worker from March 2021 until March 2022; £6,000 supported the hosting of interns in Missional Community House, Earlham; £2,000 supporting interns; and £27,086 supporting the work of LYN from September 2021 to August 2022.

St Thomas Norwich and STN Trust Limited have the following trustees in common: Revd. Lloyd and Revd. Watts.

St Thomas is a church within the Mitre Benefice. The other churches are St Albans and St Barnabas.

The Trustees of St Thomas Norwich are responsible for St Albans, a church planted from St Thomas. Some of the charity's assets are located at St Alban. Giving to both churches comes to St Thomas. The accounts of St Thomas cover many of the costs of St Alban including the salary of a missionary and church cleaning, and the Parish Share for both churches. Separate accounts for St Alban use income from the church hall in Grove Walk to cover utility bills and some service costs.

St Thomas Norwich wholly owns a trading subsidiary called STN Trading Ltd company number 09928322. STN Trading Ltd also owns and is responsible for the development of The Mitre. The surplus of STN Trading Ltd is covenanted to STN Trust Limited. STN Trading Ltd owed St Thomas Norwich £611,000 at the year end (2020 - £611,000), there are no repayment terms and no interest is charged, and there is no charge registered against The Mitre.