

Earlham PCC

**Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31st December 2023**

Vicar
Revd. Di Rowlandson

Associate Vicar
Revd. Andy Woodman (*until July 2023*)

Assistant Priest
Revd. Carol Pritchard

Assistant Curate
Revd. Julian Bryant
Revd Ben Rogers (from September 2023)

Independent Examiner
Mr Richard Calton

Bank
Cooperative Bank, London Street, Norwich

Website
<https://earlham.church>

Contents

Governance	3
Safeguarding 2023	4
Churchwardens' Report	4
Vicar's report 2023	5
Other activities	6
Financial Review	10
Independent Examiner's Certificate	11
Financial statements for the year 1 Jan – 31 Dec 2023	12

Governance

The PCC has the responsibility of co-operating with the vicar and licensed ministers in promoting in the ecclesiastical parish the whole mission of the church: pastoral, evangelical, social, and ecumenical. It also has the maintenance responsibilities for the churches of St. Anne, St. Elizabeth, St. Mary, and for St. Anne's and St. Mary's Church Halls.

Membership of the PCC

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representative Rules. During 2023 the following served as members of the PCC:

Vicar	Revd. Di Rowlandson
Associate Vicar	Revd. Andy Woodman (<i>until July 2023</i>) Revd. Ben Rogers (<i>from September 2023</i>)
Assistant Curate	Revd. Julian Bryant
Ex-Officio	Revd. Rosemary Houghton Revd. Carol Pritchard (<i>Safeguarding Officer</i>)

Churchwardens	Colin Grey Simon Rous
---------------	--------------------------

Representatives on Deanery Synod

John Greenaway
Revd. Rosemary Houghton (*from July 2023*)
Emily Saunders (*until June 2023*)
Jennie Vitkovitch (*2021*)

Elected Members	Shirlyann Aldis (<i>from April 2021</i>) Peter Gosling (<i>from April 2022</i>) John Greenaway (<i>Secretary</i>) Joshua Rayner (<i>from April 2023</i>) Emily Saunders (<i>until July 2023</i>) Alex Sellers (<i>from April 2023</i>) Anna Kelly-Struntz (<i>from April 2021</i>) Jennie Vitkovitch (<i>from April 2021</i>) Nik Vitkovitch (<i>Treasurer</i>) Lynda Waterson (<i>from April 2023</i>)
------------------------	--

Co-opted Members	Rebekah Wakefield (<i>until July 2023</i>) Tom Woods (<i>from May 2023</i>)
-------------------------	--

PCC Meetings

During 2023 the PCC met six times and held an away day in June. The main items discussed were: safeguarding, finance and giving, worship and prayer, the Diocesan pastoral vision, progress of the 6 pm service, the future of the missional community, community and outreach work, the work of the Schools and Families Worker, Life Groups, caring for God's creation, and the progress of building works to improve St Anne's and St Elizabeth's. Some of the meetings included training sessions on the role of the PCC led by Revd. Pritchard.

Any matters requiring urgent attention and decisions of the PCC between meetings may be dealt with by an Extraordinary PCC Meeting, with at least one third of the current members attending.

The Finance and Standing Committee of the PCC

This consists of the vicar, associate vicar and curate, the churchwardens, the treasurer, the secretary and two representatives for the parish. This committee met three times in 2023.

Church Membership

Membership on the Electoral Roll in early 2024 was 74.

Safeguarding 2023

Safeguarding is at the heart of our Christian faith and is essential to the work of Crossroads Earlham as we work in line with the Church of England Safeguarding Policy and Practice Guidance to ensure the safety of children, young people, and vulnerable adults. It is a standing item on our PCC agendas, and all PCC members are required to complete safeguarding training.

During 2023 Rev Carol Pritchard was the Parish Safeguarding Officer, and Jennie Vitkovitch was the DBS and administrative support. The Parish Safeguarding Dashboard ensures we have required policies and procedures in place and provides our action plan.

Church Activities in 2023:

- Those involved in the new pastoral team were DBS checked and required to undertake appropriate safeguarding training.
- The recruitment of our Schools & Families Minister adhered to the Safer Recruitment & People Management guidance.

The safeguarding concerns raised this year were dealt with according to Diocesan guidance.

In the coming year we will review how the Safer Recruitment & People Management guidance should apply to volunteers.

Jennie Vitkovitch, Safeguarding Administrator

Churchwardens' Report

The parish has responsibility for a number of buildings, the maintenance and upkeep of which presents considerable challenges. We are grateful to all who have served throughout the year to keep our facilities heart-warming venues within and from which our Lord and our neighbours have been blessed and served. This has involved many hours of caring, ongoing maintenance.

We are pleased to report that 2023 has been another year where we have improved our buildings, to make the interiors more attractive, and to enhance worship and outreach activities in the parish. This has been possible through grants and donations.

St Anne's church has been redecorated, a new screen installed to support those leading the

congregation, and the very tired lavatory transformed. This and the south entrance porch work were part of the 2022 Gift Day promise. There is now a fully insulated welcome area that doubles as a soft play space and a meeting room. This, along with ecological-oriented work in the grounds, has helped St Anne's achieve a bronze A ROCHA award; next target is silver in 2025.

At St Elizabeth's an office space was created for Tom, our Schools & Families Minister. St Elizabeth's kitchen was redecorated, and LED lights and new blinds installed.

At St Mary's Hall the Gents lavatory has been refurbished and new kitchen blinds installed. The storage area used by Toddler Group has been expanded and in 2024 a sensory space will be opened.

Essential repairs and cleaning at St Mary's church were undertaken to enable the church to be opened in the summer for prayer and occasional worship.

Colin Grey and Simon Rous, Church Wardens

Vicar's report 2023

The Lord will watch over your coming and going both now and forever more. Psalm 121:8

One of my highlights from 2023 was our Crossroads Church Barbecue. People who worship at different times and places and in different styles across the parish came together to enjoy being together as the church family. There was plenty of laughter, good food and fun. Reading the APCM report from 2015, we find Revd Simon Ward commented that although the three churches were united as one parish, there was in reality little drawing them together. We thank God for the way he has faithfully been drawing us together and slowly adding to our number.

Prayer and Worship remains central to our church life. This happens across the parish throughout the week from the larger Sunday gatherings to the smaller life groups or times of prayer. As part of the diocesan vision to be transformed by Christ - prayerful, pastoral and prophetic - this year we were encouraged to deepen our **pastoral care**. At the start of the year we had a number of people struggling with poor health. We streamed the morning worship on Zoom to help them stay connected. We preached through the book of James and ran some training in preparation for developing a pastoral team. Three members of the congregation did some bereavement course training with Rosedale Funeral Home and hope to run a course in Earlham in 2024. We thank God for Joy Bradshaw, Christine Kinrade and Terry Hall who died this year and are greatly missed.

Community Outreach: We are grateful to the Norfolk Community Foundation for the grants they gave us to create **warm places of welcome during the winter** and from their Household support fund for items to help households keep warm.

An **Easter Event for Families** was held in partnership with King City West on Easter Saturday. We welcomed around 200 people to St Mary's Hall for this happy afternoon of Easter Crafts, Bouncy Castle, Egg hunt, Easter Story, Songs, food and more! Partnering with Kings Church enabled us to connect with more people by sharing our resources.

Holiday Club: Again, it was so good to come together with Kings City West to offer this two-day holiday club at St Mary's Hall. There was a deep sense of joy throughout, with many people using their gifts behind the scenes as well as up front.

Christmas: We had a range of events from traditional to informal in a variety of locations across the parish. It was good to welcome many guests at these.

Eco Church: Our Eco church team has increased our awareness of the importance of Caring for God's creation and each making a difference with small changes to our lifestyle. Sunday worship in June was devoted to this theme. St Anne's church achieved AROCHA Bronze award and St Elizabeth's is working towards this.

Schools and Families Minister: It was a joy to welcome Tom, Emma and Arlo Woods to our church family. Their daughter Marnie Belle was born on May 10th. Tom is already making many connections with primary schools and families in Earlham.

Missional Community: We thank God for Emily, Rebekah, Pippa and Jaz who served Christ, Crossroads and our wider community until July. To comply with regulations for a house with multiple occupancy the Diocese carried out significant work on the Vicarage and as a result it remained vacant for the rest of the year. We look forward to re-launching the Missional Community in 2024.

Team Changes: In July Revd. Julian Bryant was priested in Norwich Cathedral. Many church family members were present to support Julian and the family. Aidan Buckmaster ended his Ministerial Experience Year with us in July. His quiet unassuming manner made an impression on many at the Toddler Group, Cafe church, with young people and young adults. His baptism was a special occasion. Andy and Jo, Emelia and Bethany Woodman moved to Cambridge in July, having lived in Earlham for six years. As associate vicar for the previous 18 months Andy, with Jo, was instrumental in starting the young adults evening congregation with a more informal style. We trust God will continue to build on the foundations that have been established. In September we welcomed Revd Ben Rogers with his wife Kate and son Elliot (1 year old). Ben took on Andy's role as part-time chaplain at UEA and part-time with us at Crossroads initially completing his curacy before becoming Associate Vicar. Revd Carol Pritchard took a partial sabbatical from September in order to focus on her diocesan role as Bishop's advisor for self-supporting ministers. In December Carol was appointed as Priest in Charge of St Mary Magdalene's Silver Rd for a year leaving us shortly after the end of the year.

Our church family life and ministry is sustained by many people using their gifts to make Christ known. I thank God for each of you and the generous way you give of yourselves to serve Christ and his church.

Revd. Di Rowlandson

Other activities

The 6pm Service at St Anne's

The evening service has seen much change in 2023. We said goodbye to Andy Woodman in the summer along with Sue & Phil Parker and Theo & Abi Lynds. We also said farewell to Emily Saunders as she and the missional community cohort of 2022/23 moved out and into new seasons of life. Ben Rogers arrived in September 2023 and has sought to listen and discern the next steps for the service alongside Pippa Gregory, who has rejoined in the role of intern. It has been so encouraging to see all that God is doing through this new season of the life of the evening service, we are seeing new faces, deeper faith and fresh encounters with God's grace and mercy.

Revd. Ben Rogers

St Elizabeth's Sunday Service

The all-age service at St Elizabeth's generally takes place on the 3rd Sunday of the month. It is the only Sunday service held at this church building. It is facilitated and supported by a great team of volunteers and led by Julian and Tom. The service is geared towards the community in its style and accessibility. The average attendance is around 30 people which numerically is our largest worship activity in this community. This compares well to attendance at similar C of E settings and to

attendance in St Elizabeth's history. There are higher numbers on special occasions where attendance can double or more. From the eyes of the community there is no regular perceived pattern for the services and so it is not easy to 'know when services are'. This makes communication about the services challenging relying as it does on social media and word of mouth. Likewise, if people are looking for a local church to attend regularly on a Sunday, then St Elizabeth's does not currently offer this. It would be helpful to consider when we can offer more services on a Sunday in due course and how we can offer a 'worshipping church' to the community.

Revd. Julian Bryant

Café Church at St Elizabeth's

Café Church continued to run every Wednesday 10-10.45 at St Elizabeth's as a relaxed and informal service exploring the bible. Sessions are designed to allow folks to feel free to contribute and ask questions about the passages we study. Between 10 and 15 people attended. Among other topics, explored were learning from the lives of Peter and Jonah, and considered the 'manifesto' of Jesus. The way God's grace and love pours out for us extravagantly continued to be a strong theme. We find that no matter where you in your journey with Christ there is always more to learn!

Jennie Vitkovitch

Café Church at St Anne's

This started on 4th October 2023 on a pilot basis for three months. It has provided a monthly opportunity for people from the church and the wider community to come together to meet others, chat over refreshments, engage in a reflection about Jesus and be involved in a prayer activity. It offers an opportunity to engage with people as a first step who may go on to become part of Crossroads. There is also an optional time afterwards to take part in a simple Holy Communion service. It is hosted by a team of wonderful volunteers and led by Julian. Attendance in the first three months varied between 13 and 17 people and approximately 22 people are 'regulars', most of whom are church members. Feedback from those who have attended has been very positive.

Revd. Julian Bryant

Coffee morning at St Mary's Church Hall

Our Thursday coffee morning really grew over the past year. It has become a place where people can meet in a warm friendly environment to chat and share their news, either happy or sad; and there is always someone who you can talk to. We now average 20-25 attending each week. We open from 10am- 12pm and the kettle is always on for coffee and tea, biscuits and most weeks cake. A number of the ladies knit for a charity in Armenia. Each week we have a quiz, now organised by Drew, which is good fun and causes a lot of discussion. Maureen is still very much the leading light. There are a few gentlemen who join in, but we would always welcome more. These Thursday mornings have become an important part of the life of Earlham and we thank to everyone who has made this venture such a success.

Revd. Rosemary Houghton

Schools, Families, Children and Youth

2023 was an exciting year in terms of Schools and Families work as well as Children and Youth Work, with lots to be thankful to God for. We regularly engaged with five schools within our parish, with a whole range of different provisions. All those schools have had multiple visits to our Church buildings, with the overriding emotion in them being joy, experiencing God so tangibly at work. I've also had the privilege of being able to go into all the different schools on a regular basis, again with a whole range of provisions being provided. These include regular mentoring of certain pupils, assemblies, RE lessons and more.

Our Church Family Life Group has started up and has provided a space and opportunity for our young families to enjoy food and fellowship as well as being actively able to support each other in practical and prayerful ways. Zumba has progressed and expanded thanks to excellent leadership of Sam. Finally, our wonderful kid's team has also continued to run our Sunday morning provisions for our young people, and our all-age services continue allow a host of families to worship in way they really enjoy.

Tom Woods

Toddler Group

It has been a delight and a joy for me to have led this group and seen God's Spirit at work. It is a valuable place for play but also somewhere for people to explore Christian faith. The collaboration between Crossroads and King's became firmly established during the year and is a main reason why Toddler Group has flourished.

At the start of 2023 we received funding to provide hot food and a warm place during the winter, and good friendships were cemented during this period. Another development was a social evening for women called 'Come as we are'. This was an opportunity for relaxation, craft and sharing personal stories; the latter included a variety of subjects, one of which was about growth in faith. One Mum said to me that this 'Christian stuff' was rubbing off on her!

Watching the children grow and develop was a delight and their owning of 'the song' and the story-time was special. The song is now a regular item at King's for small children. By the end of 2023, several men started attending with their children. Outside agencies were coming in regularly to support families and funding has been awarded to create and establish a sensory group. This will be led by one of the Mums, supported by two others whose children have now left but who have stayed on as assistant leaders.

Revd. Carol Pritchard

Life groups

Following Andy's departure, Julian has overseen life groups since July 2023. Life groups are flexible and diverse in their approach, frequency and what they offer. Life groups have increased in number from three to six in the latter half of 2023. Some life groups are more targeted and reach out to students, young adults, and the area around St Elizabeth's. Others are more general. We have an excellent team of enthusiastic and committed life group leaders who meet each term for training and mutual support and Julian seeks to meet with each life group leader each term. At a very rough estimate approximately 50 people attend life groups; and in addition to this, others attend Alpha and café churches for an opportunity to share, learn about Jesus and pray. Nevertheless, there is a need for perhaps two more life groups over the next year if we wish to engage more people in feeling part of Crossroads and in discipleship - especially those who are new to Crossroads.

Revd. Julian Bryant

Community Partnerships in Earlham Parish

Crossroads continues to connect with and serve people across the whole Parish to extend the Kingdom of God. Many people serve in different ways. During 2023 we furthered relationships through monthly NR5 Family Partnership meetings on-line and in person with a wide range of agencies and organisations (e.g. local schools, police, GP surgery, Children's Services, Foodbank, City Council, community connectors, the Sainsbury Centre and other churches) supporting people within the parish, particularly in North and West Earlham. The meeting allows for the exchange of information about local issues, current activities, and opportunities to work together. Several people in Crossroads serve as governors or trustees at local schools and charities, e.g. the Henderson Trust and Earlham Community Shop. We provided venues for a range of community initiatives including Bold Moves, Action for Children's Play and Stay group, and Foodbank on Thursdays at St Elizabeth's

when representatives of other support agencies are present offering advice on housing, benefits, and debt issues. We have worked with the NR5 Community Hub led by Rainy Waller and staged a couple of events together at St Elizabeth's. We have continued to grow our links with the local Neighbourhood Policing Team.

Peter Gosling

EcoChurch Group

The small EcoChurch group met regularly throughout the year. Sunday services devoted to the ecological themes in June, green tips put in the regular newsletters, and a dedicated noticeboard all helped raise awareness of the issue among the congregation. Insulation was installed as part of the minor building projects and ecological work carried out on the grounds at St Anne's. Gratifyingly, St Anne's church achieved Bronze A Rocha award and it is hoped that St Elizabeth's may soon achieve this as well.

John Greenaway

Grants

The money received in 2022 from Norfolk Community Foundation to help support our community during the winter months was fully spent as required by the end of March 2023.

1. Warm Places: £5,432 was received to refurbish the back room at St Elizabeth's, offset energy costs, and to offer free refreshments on Wednesday and Thursday mornings. A small community has developed as a result, with folks seeking warmth, conversation, and food.
2. Hot Spot: £2,000 specifically to develop and support Toddler Group at St Mary's Hall. The grant enabled us to remove the charge for those attending, and to offer free weekly lunches in January - March 2023.

During 2023 we received two grants from Norwich City Council for building improvements. The works will be done in 2024.

1. £1000 towards the toilet refurbishment in St Mary's Hall
2. £939 for blinds on doors and windows at St Elizabeth's.

St Elizabeth's continues to be open on Wednesday and Thursday mornings as a Warm Space; we received a £1000 microgrant in December from Warm Welcome UK towards resourcing supplies for this in 2024.

PCC is particularly grateful to Norwich Consolidated Charities and the Norwich Freeman's Charity for grants of £50,000 and £20,000 respectively towards the Schools and Families Minister (S&FM) post. These grants underpin the employment of the S&FM for three years, and an appointment was made in March 2023.

Jennie Vitkovitch

Financial Review

The PCC distinguished between its General funds which are used for the general activities, its Designated funds which it sets aside for specific purposes but which it can use for alternative purposes, and its Restricted funds which can only be used for the purpose the donor specified. The PCC's income was over £225,000, with underlying income steady around £75,000 (2022: £70,000).

There was a high level of Restricted income at £72k (2022 £28k) and the PCC is particularly grateful to Norwich Consolidated Charities and the Norwich Freeman's Charity for grants towards the Schools and Families Minister (S&FM) post. These grants underpin the employment of the S&FM for the three years, and the PCC opened an instant access interest-bearing account with CCLA to hold these grants until they are required. Hall hire generated £4,000 more than in 2022, and one-off gifts were comparable to 2022.

The PCC did not have a Gift Day in 2023 and focused on completing the initiatives promised for Gift Day 2022: the opening up of the St Anne's foyer, the refurbishment of the St Anne's church WC, and remodelling the Gent's WC at St Mary's Hall. As anticipated, there was a significant outflow of both Restricted and Designated funds.

The PCC was accredited as a Living Wage employer in mid-23.

The Parish Share request was paid in full, and the £6,418 spend on Mission was similar to 2022. Energy costs were slightly down on 2022.

VJC Limited carried out the significant electrical works at St Anne's in 2022 and 2023 for the new heating system and the foyer. An overpayment was shown as a £5,040 debt in the 2022 accounts. VJC went into liquidation in November 2023 and £5,040 is shown as a Bad Debt in the 2023 accounts. The PCC shows a modest surplus of £4.8k on its General funds in 2023 (2022: £700 loss).

In September 2023, the PCC signed a three-year agreement with the Diocesan Board of Finance to lease 75 Cadge Road as a base for the Missional Community. The PCC recognised the significant financial risk of this arrangement, and from September 2024 expects to raise more in rent income from the building than it spends on the lease.

Despite spending 2022 Gift Day income and other Funds on the refurbishments, the Balance Sheet was very healthy because of the grants for the S&FM post.

Reserves policy

The PCC will aim to hold reserves equivalent to three months of general expenditure (including salaries). For this purpose, its Designated Funds are considered as part of the reserves. Also, for this purpose only, any Restricted Funds that directly fund staff expenditure (for example, staff costs funded by a specific Grant) are also included. The substantial grants towards the S&FM post cover that for at least two years, so that post is excluded from the reserves calculation.

At the end of 2023, Reserves (total General and Designated funds excluding S&FM money in Fund 48) represented four months of general expenditure.

Related parties

Donations from related parties (PCC members and their partners) totalled £39,883 (2022 £42,693). Payments to PCC members and their families are detailed in Note 5a.

Nik Vitkovitch, Treasurer

Earlham Parish Independent Examination 2023: Report

Summary

This report presents an independent examination of the 2023 accounts for the Parish of Earlham. I have followed the Charity Commission checklist for Independent Examinations.

I find that the accounts have been rigorously prepared, on an accrual basis, and there are no issues that need to be addressed before issuing the Independent Examiner's Certificate.

Independent Examiner's statement.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not record the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 2nd March 2024

Name: Richard Calton

Earlham PCC
Financial statements for the year to 31 December 2023

Statement of Financial Activities
for the year ending 31 December 2023

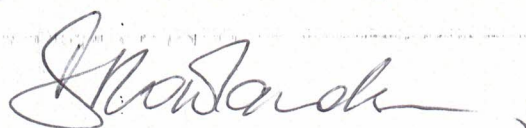
	Note	General funds	Designated funds	Restricted funds	Total 2023	Total 2022
Incoming resources						
Voluntary Income	2(a)	105,022.49	22,427.70	72,712.72	200,162.91	150,723.65
Activities for generating funds	2(b)	808.66			808.66	1,678.38
Income from investments	2(c)	438.29			438.29	
Income from church activities	2(d)	25,726.30		3.99	25,730.29	20,064.21
Total incoming resources		131,995.74	22,427.70	72,716.71	227,140.15	172,466.24
Resources expended						
Church activities	3(a)	37,974.85	558.38	2,666.47	41,199.70	43,622.33
Mission	3(b)	3,242.31	3,176.11		6,418.42	7,799.85
Costs of generating funds	3(c)	671.24		23.00	694.24	11,282.46
Utility, rates & insurance costs	3(d)	23,712.28		720.00	24,432.28	26,102.09
Staff costs	3(e), 5	8,129.33	14,579.81	17,089.71	39,798.85	12,979.90
Governance costs	3(f), 4	2,235.08			2,235.08	1,582.00
Other resources expended	3(g)	24,273.16	13,690.42	11,605.10	49,568.68	28,388.49
Depreciation	7	860.85	12,054.65		12,915.50	15,020.37
Bad debt write off	8(c)	5,060.00	10.00		5,070.00	
Total resources expended		106,159.10	44,069.37	32,104.28	182,332.75	146,777.49
Net of incoming/outgoing resources		25,836.64	(21,641.67)	40,612.43	44,807.40	25,688.75
Reconciliation of funds						
Total funds brought forward	10, 11	18,289.53	47,077.86	27,609.71	92,977.10	68,962.47
Transfers between funds	10,11	(21,005.03)	21,964.31	(959.28)		
Total funds carried forward	10,11	23,121.14	47,400.50	67,262.86	137,784.50	92,977.10
Net change		4,831.61	322.64	39,653.15	44,807.40	24,014.63

Earlham PCC
Financial statements for the year to 31 December 2023

Balance sheet at 31 December

	Notes	2023	2022
Fixed assets			
Tangible	7	1,460.84	11,454.65
Investment	7	0.00	0.00
		<u>1,460.84</u>	<u>11,454.65</u>
 Current assets			
Investments	8	0.00	0.00
Debtors and prepayments	8	5,432.79	3,021.19
Cash at bank and in hand		135,532.94	80,481.31
		<u>140,965.73</u>	<u>83,502.50</u>
 Liabilities			
Creditors ; Short term	8, 9	4,276.07	1,709.05
Creditors : Fees	9	366.00	271.00
		<u>4,642.07</u>	<u>1,980.05</u>
 Total net assets		<u><u>137,784.50</u></u>	<u><u>92,977.10</u></u>
 Funds			
General	10	23,121.14	18,635.74
Designated	10	47,400.50	47,077.86
Endowment	10		0.00
Restricted	10	67,262.86	27,609.71
Adjustment (late invoice for Energy costs)			(346.21)
		<u>137,784.50</u>	<u>92,977.10</u>

Approved by the PCC on 12 March 2024 and signed on its behalf by Rev D Rowlandson



1. Accounting Policies

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the historical cost convention.

The PCC has no investment assets.

Incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

1. the PCC becomes legally entitled to the use of the resources;
2. and inflow of economic benefit is probable; and
3. the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are included in the SOFA when any preconditions preventing their use by the PCC have been met. For collections and planned giving this is when the funds are received.

Gift Aid Tax claims, etc.,

Gift Aid and other tax claims are included in the SOFA at the same time as the cash donations to which they relate.

Gifts in kind

Gifts in kind are accepted only against a receipted invoice of the cost of their purchase or for the service provided and are accounted for at the time of gift, if feasible, or else at the amount actually realised from their disposal.

Gifts in kind for sale to fund the PCC are included in the accounts at their estimated fair value at the date of gift, if feasible – or else recognised when sold by the charity. *There were none in the financial years 2021 or 2022.*

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Rental income

Rental income from the letting of the Benefice's buildings and other assets is recognised when the rental is due.

Expenditure and Liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

Earlham PCC
Financial statements for the year to 31 December 2023

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants payable without performance conditions

These are recognised in the accounts when a commitment has been made externally and there are no pre-conditions still to be met for entitlement to the grant which remain within the control of the PCC.

Support costs

The PCC does not allocate support costs across headings.

Assets

Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of “charity” by Section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Moveable church furnishings

These are capitalised at cost and depreciated over their useful economic life where the cost exceeds £5,000 per item. Otherwise the item is not capitalised, but all items valued over £150 are included in the Church’s inventory in any case.

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £5,000. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt.

Depreciation is calculated to write off the capitalized cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

- | | |
|----------------------------|---------|
| • Land | Nil |
| • Buildings* | Nil |
| • Fixtures & Fittings | Nil |
| • Computers, AV kit, Plant | 2 years |

*No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial.

Investments

Investments quoted on a recognised stock exchange or whose value derives from them (CIFs, etc.) are valued at market value at the year end. Other investment assets are included at trustees’ best estimate of market value.

There were no investments in 2021 or 2022.

Earlham PCC
Financial statements for the year to 31 December 2023

Funds

Unrestricted Funds

These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project and which are therefore not included in its 'free reserves' as disclosed in the trustees' report.

The PCC distinguished between its **General Funds**, where amounts have not been designated for fixed assets for its own use or for spending on a future project, and its remaining Unrestricted funds, which it terms **Designated funds**.

Restricted Funds

These are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

Endowment Funds

These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts. *The PCC had no Endowment funds in 2023 or 2022.*

Earlham PCC
Financial statements for the year to 31 December 2023

2. INCOME AND ENDOWMENTS

2(a) Voluntary income

	General funds	Designated funds	Restricted funds	Total 2023	Total 2022
<i>Donations not subject to GA</i>					
Donations	4,004.05			4,004.05	3,647.73
Stewardship (GA at source)	6,228.52	2,425.06	1,000.00	9,653.58	1,942.44
Other donations	307.00			307.00	595.77
	<u>10,539.57</u>	<u>2,425.06</u>	<u>1,000.00</u>	<u>13,964.63</u>	<u>6,185.94</u>
<i>Tax efficient giving</i>					
Collections and sundry donations	4,113.15	121.80		4,234.95	3,761.03
Tax Efficient Giving - SOs etc	40,430.42	1,220.00		41,650.42	34,811.60
Tax Efficient Giving - envelopes	150.00			150.00	200.00
GA Donations one off	2,543.35	753.37	103.69	3,400.41	8,568.79
Cash (not Sunday collections)	243.33	361.09		604.42	413.32
Card donations	3,249.81	28.64		3,278.45	2,599.33
	<u>50,730.06</u>	<u>2,484.90</u>	<u>103.69</u>	<u>53,318.65</u>	<u>50,354.07</u>
Tax Reclaimed	13,045.57	6,798.10	170.03	20,013.70	16,091.46
<i>Grants Received</i>					
MES Scheme			500.00	500.00	3,098.99
NDBF Sharing Good News		600.00		600.00	
Norfolk Community Foundation					10,732.00
Norwich Freeman's Charity			20,000.00	20,000.00	
Norwich Consolidated Charities			50,000.00	50,000.00	
NDBF Mission Community					10,000.00
NDBF Energy grants		6,750.00		6,750.00	
Warm Welcome		1,000.00		1,000.00	
Norwich City Council			1,000.00	1,000.00	
UK Shared Prosperity / Norfolk CC			939.00	939.00	
Anne French St Anne's WC					3,511.00
Norwich Spear Trust					457.12
		<u>9,350.00</u>	<u>71,439.00</u>	<u>80,789.00</u>	<u>27,799.11</u>
<i>Gifts</i>					
Gifts in kind	5,314.23	17.48		5,331.71	
Rev Woodman leaving	459.58			459.58	
in mem Elizabeth Gooda					3,737.73
Gift Day					17,649.24
Gifts where donor wishes to remain anonymous	24,933.48	1,352.16		26,285.64	28,906.10
	<u>30,707.29</u>	<u>1,369.64</u>		<u>32,076.93</u>	<u>50,293.07</u>
	<u>105,022.49</u>	<u>22,427.70</u>	<u>72,712.72</u>	<u>200,162.91</u>	<u>150,723.65</u>
2(b) Activities for generating funds					
Fees due to PCC	575.00			575.00	1,314.00
Tombolas					155.55
Recycling bins	233.66			233.66	208.83
	<u>808.66</u>			<u>808.66</u>	<u>1,678.38</u>
2(c) Income from investments	438.29			438.29	
2(d) Income from church activities					
Hall hire (all objects related)	19,307.30			19,307.30	15,572.50
Sale of goods			3.99	3.99	
Mission House income	4,550.00			4,550.00	3,446.00
Mission house contributions to utilities	1,839.00			1,839.00	981.70
Hospitality income (eg Passover meal)					64.01
Other income	30.00			30.00	
	<u>25,726.30</u>		<u>3.99</u>	<u>25,730.29</u>	<u>20,064.21</u>
Total income	<u>131,995.74</u>	<u>22,427.70</u>	<u>72,716.71</u>	<u>227,140.15</u>	<u>172,466.24</u>

Earlham PCC
Financial statements for the year to 31 December 2023

3 EXPENDITURE

3(a) Church activities

	General funds	Designated funds	Restricted funds	Total 2023	Total 2022
Costs to provide services	2,829.91		654.62	3,484.53	3,651.75
Hospitality	1,651.30	11.60	601.73	2,264.63	2,360.19
Clergy expenses	3,460.00			3,460.00	3,420.00
Children and Youth	199.16	36.98	887.10	1,123.24	(12,979.90)
Goods for distribution (NCF)	302.12	66.48	513.27	881.87	3,171.73
Zumba licence and training	(0.00)	436.34		436.34	807.20
Parish Share	26,235.00			26,235.00	25,226.00
Training and admin	3,297.36	6.98	9.75	3,314.09	4,164.03
	<u>37,974.85</u>	<u>558.38</u>	<u>2,666.47</u>	<u>41,199.70</u>	<u>43,622.33</u>

3(b) Mission

Direct relief of poverty		135.00		135.00	355.00
Alpha	193.12			193.12	682.14
Mission	3,049.19	3,041.11		6,090.30	
Mission & Evangelism	3,242.31	3,176.11		6,418.42	5,597.47
Gift Day tithe					2,202.38
	<u>3,242.31</u>	<u>3,176.11</u>		<u>6,418.42</u>	<u>7,799.85</u>

3(c) Costs of generating funds

PR materials	596.94			596.94	1,459.05
Signage	74.30		23.00	97.30	9,823.41
	<u>671.24</u>		<u>23.00</u>	<u>694.24</u>	<u>11,282.46</u>

3(d) Utility, rates and insurance costs

Water Rates	1,015.46			1,015.46	482.60
Premises Insurance	5,919.10			5,919.10	4,755.15
Electricity	11,803.91			11,803.91	12,584.10
Gas	2,845.26		720.00	3,565.26	4,975.37
Internet	2,128.55			2,128.55	2,088.23
	<u>23,712.28</u>		<u>720.00</u>	<u>24,432.28</u>	<u>26,102.09</u>

3(e) Staff costs

Cleaning					5,098.24
Gross Wages	6,782.12	11,643.88	13,974.34	32,400.34	4,874.03
Volunteer expenses		2,595.42	2,175.00	4,770.42	2,250.00
Employers NI	0.00			0.00	0.00
Employers Pensions	339.26	340.51	940.37	1,620.14	307.07
Recruitment Expenses	249.63			249.63	155.00
HR and similar costs	758.32			758.32	295.56
	<u>8,129.33</u>	<u>14,579.81</u>	<u>17,089.71</u>	<u>39,798.85</u>	<u>12,979.90</u>

3(f) Governance costs

Audit Fees	250.00			250.00	250.00
PCC Governance Costs	210.48			210.48	
Accountancy Fees	633.60			633.60	498.00
Professional Fees	335.00			335.00	
DBS checking costs	146.00			146.00	180.00
HR Consultancy fees	660.00			660.00	654.00
	<u>2,235.08</u>			<u>2,235.08</u>	<u>1,582.00</u>

3(g) Other resources expended

New St Anne's heating	(104.01)		542.44	438.43	17,025.17
St Anne's foyer	5,637.15	8,403.47		14,040.62	
Eco church	143.75			143.75	
Other premises costs	12,621.41	3,459.89	1,586.17	17,667.47	8,448.76
Rent	1,400.00		1,400.00	2,800.00	
Council tax	1,271.12			1,271.12	1,216.64
Mission House refurb contribution			7,000.00	7,000.00	
Mission House costs	2,671.12		8,400.00	11,071.12	
Small asset purchases	2,111.85	1,180.67	1,076.49	4,369.01	2,605.84
Licences and other sundries	1,191.89	646.39		1,838.28	308.72
	<u>24,273.16</u>	<u>13,690.42</u>	<u>11,605.10</u>	<u>49,568.68</u>	<u>28,388.49</u>

Depreciation	860.85	12,054.65		12,915.50	15,020.37
Bad Debt Write Off	5,060.00	10.00		5,070.00	

Total resources expended	<u>106,159.10</u>	<u>44,069.37</u>	<u>32,104.28</u>	<u>182,332.75</u>	<u>146,777.49</u>
---------------------------------	--------------------------	-------------------------	-------------------------	--------------------------	--------------------------

4. ANALYSIS OF SUPPORT COSTS INCLUDING ALLOCATION OF SUPPORT COSTS

Support costs are not allocated.

The PCC paid a gratuity of £250 (2021 £250) to the PCC's examiner for the examination of the 2022 financial statements.

The PCC's Treasurer used SAGE as the accounting software, a subscription service costing £633.60 (2022 £498).

5. STAFF COSTS

	2023	2022
Wages and salaries	32,400.34	1,602.14
Number of employees at year end	2	2

During the year, the PCC appointed Mr Tom Woods as Schools and Families Minister. Tom is a PCC member (see 5(a) below)

The PCC is an accredited Living Wage Employer. The PCC used this as the cost of living index for all its employees, awarding a cost of living increase in November.

5(a) RELATED PARTIES

The PCC employed PCC member Ms E Saunders in two part-time roles from 1 January until 8 June: Mission House Lead and Community Worker.

	2023	2022
Ms Saunders		
Wages	4,574.34	4,874.03
Pension contributions	231.15	243.69
Employer's NI	0.00	0.00
	4,805.49	5,117.72

During the year, the PCC employed PCC member Mr T Woods as Schools and Families Minister.

	2023	2022
Mr Woods		
Wages	23,461.02	0.00
Pension contributions	1,182.03	0.00
Employer's NI	0.00	0.00
	24,643.05	0.00

During the year, three young people volunteered as Ministry Assistants aligned to the Church of England's Ministry Experience Scheme, and each received £75 per week towards their out-of-pocket expenses. In line with the PCC's Living Wage Accreditation, this weekly amount rose to £82.57 from November 2023. One of these people, Ms R Wakefield, was seconded to the PCC from September 2022 until July 2023.

PCC members were reimbursed upon the production of receipts for goods bought on behalf of the PCC.

Clergy (ex-officio members of the PCC) were paid monthly expenses.

Donations from related parties (PCC members and their partners) totalled £39,883 (2022 £42,693).

6. ANALYSIS OF TRANSFERS BETWEEN FUNDS

The PCC transferred funds from its General Funds to Designated funds. The PCC made the decision to close several inactive funds. As in 2022, money was transferred from the Warm Welcome and HotSpot restricted funds to offset the energy costs involved in offering warm spaces for allcomers.

Transfer from General Funds	To Fund	2023	2022
set aside for year 1 of a Schools and Families Worker	48 (Designated)	(27,000.00)	(7,000.00)
establish the work of the Missional Community	43 (Designated)		(4,000.00)
Ministry Experience Worker	52 (Designated)	(3,500.00)	
safeguard anonymous donations	54 (Designated)	(4,000.00)	

Transfers were made into General Funds to pay for work on St Anne's and from the Suspense fund, where money was held pending PCC decisions. See Note 11 for more information.

Earlham PCC
Financial statements for the year to 31 December 2023

7. FIXED ASSETS

The PCC's fixed assets (its Halls and Church Buildings) are held in trust by the Norwich Diocese Board of Finance and do not form part of these accounts.

The PCC invested in a new AV system for St Anne's in 2021 and 2022, resourced from fund 27 "New St Anne's 6 o'clock service". In 2023 the PCC purchased an electric lawn mower and PC for St Elizabeth's.

	2021	2022	2023	Total
Asset purchase	7,131.42	22,909.31	2,921.69	32,962.42
Depreciation	(3,565.71)	(15,020.37)	(12,915.50)	(31,501.58)

8. CURRENT ASSETS

8a. Investments

The PCC has no investments.

In 2023 the PCC opened an instant access interest-bearing account with CCLA to hold its reserves.

8b. Debtors

	2023	2022
33 Norwich Scouts (prepayment)	(1,500.00)	
Hall hirers	2,205.00	1,500.00
Tax recoverable	2,850.35	567.87
Funeral directors	661.00	402.00
Stewardship	277.44	465.38
Norfolk County Council	939.00	
Other sundry debtors		85.94
	<u>5,432.79</u>	<u>3,021.19</u>

8c. Bad Debt write off

VJC Electrical Ltd carried out the rewiring and electrical heating installation at St Anne's during 2022. An invoicing error resulted in an overpayment of £5040 which was accepted by the company and shown as a Negative Creditor in the PCC's 2022 accounts. In 2023, VJC Electrical Ltd carried out the electrical works for the St Anne's foyer conversion. This was never billed, and the company went into liquidation in November 2023.

The two other bad debt write offs (£10 and £20) corrected GA Claims made for regular donor gifts that were not received.

Earlham PCC
Financial statements for the year to 31 December 2023

9. LIABILITIES

	2023	2022
Amounts falling due in one year		
Ecclesiastical Insurance	4,330.92	2,105.62
TotalEnergies Gas & Power	(4,301.43)	1,418.52
Scottish Power	(2,534.48)	1,381.15
Norwich Diocesan Board of Finance		584.00
Bulb Energy/Octopus	(1,082.53)	360.23
Amazon		357.38
Anstey		270.00
Wave	805.82	105.48
Others < £200	137.47	166.67
VJC		(5,040.00)
Rous	342.02	
Windows24	4,700.00	
HMRC payroll taxation	<u>1,878.28</u>	<u> </u>
	4,276.07	1,709.05

At year end, Fees of £366 had been received for a funeral to take place in January.

10. FUNDS

The PCC maintains a number of funds for specific purposes. The Restricted funds (see notes 1 and 11) can only be used for the purpose specified by the Donor. The PCC may use its Designated and General funds for any purpose consistent with its objects.

The PCC has no endowment funds.

11. SUMMARY OF FUND MOVEMENTS

		Fund balances				
Fund		b/f	Incoming	Outgoing	Transfers	Fund total
1	1 General funds	18,289.53	131,995.74	106,159.10	(21,005.03)	23,121.14
4	Organ St Anne	1,234.00				1,234.00
5	Community Cafe St Elizabeth	250.00				250.00
13	Hall St Mary	-	1,000.00	1,449.48	449.48	-
16	Community Meal Grant	592.65				592.65
18	Mission	4,432.79		1,800.00		2,632.79
22	Give and Take (U)	219.45				219.45
24	ThoseInNeed - Vicar's discretion	625.00		135.00		490.00
27	New St Anne's 6 o'clock service	12,753.98		13,118.77	364.79	-
28	Adopt a Space	78.71		6.98		71.73
29	Congregation funding	66.48		66.48		-
30	SF & Intern 2022	1,725.00		2,100.00	375.00	-
31	Zumba	645.70		436.34		209.36
32	SEC Children & Young People	8.28		35.59	250.00	222.69
33	St Elizabeth's ministry	877.10	2,164.59	487.32	(1,890.78)	663.59
34	Fabric St Anne	4,336.03	806.28	659.57	(4,470.99)	11.75
36	2022 Gift Day	10,247.49	188.76	9,467.17	(969.08)	-
37	Church's toddler group SMH	337.15	16.24	12.99	268.73	609.13
39	Summer Food Project	-				-
40	Stipend fund	409.58	1,514.99	900.99	(1,023.58)	-
41	SUSPENSE	-	7,219.09	741.11	(6,477.98)	-
42	NEET work	457.12				457.12
43	Missional community	781.35	44.36	1,220.55	394.84	-
48	Schools & Families Minister (U)	7,000.00		9,908.34	27,000.00	24,091.66
52	MinExp Tom Support	-	3,180.00	495.42	3,560.00	6,244.58
53	Woodman ministry gift	-	366.12	500.00	133.88	-
54	Gifts from legacies received by donors	-	6,000.00	600.00	4,000.00	9,400.00
	Total designated	47,077.86	22,500.43	44,142.10	21,964.31	47,400.50
Restricted						
2	Hall St Anne	1,399.40		586.51		812.89
7	Children & Youth St Elizabeth	-				-
12	Fabric St Mary	1,186.00				1,186.00
35	Ministry Experience Scheme	1,173.56	500.00	2,184.75	511.19	-
38	2022 Gift Day Restricted	853.00		7.99	(845.01)	-
44	NCF Warm Welcome (R)	2,267.97	4.99	2,276.73	3.77	-
45	Missional Community	8,783.36		8,400.00	(383.36)	-
46	Schools & Families Minister (R)	10,000.00	70,000.00	15,569.33		64,430.67
47	Children's work resources	277.60				277.60
49	NCF Hotspot Toddlers (R)	1,240.55	272.72	1,267.40	(245.87)	-
50	NCF Winter Household Support	428.27		428.27		-
51	Sharing good news	-				-
55	Micro Warm Welcome	-	1,000.00	85.00		915.00
56	UK Shared Prosperity	-	939.00	916.50		22.50
57	Norfolk CC Community Offer	-		381.80		(381.80)
	Total restricted	27,609.71	72,716.71	32,104.28	(959.28)	67,262.86
	Total	92,977.10	227,212.88	182,405.48	-	137,784.50
Prior year adjustment						
	Current fund total	92,977.10	227,212.88	182,405.48	-	137,784.50
By fund type		General	Designated	Restricted	Total	
Incoming		131,995.74	22,427.70	72,716.71	227,140.15	
Outgoing		106,159.10	44,069.37	32,104.28	182,332.75	
Surplus / (Loss)		25,836.64	(21,641.67)	40,612.43	44,807.40	
Resources brought forward 1 Jan 23		18,289.53	47,077.86	27,609.71	92,977.10	
Transfers between funds		(21,005.03)	21,964.31	(959.28)	0.00	
Resources at 31 Dec		23,121.14	47,400.50	67,262.86	137,784.50	
Gain on year to date		4,831.61	322.64	39,653.15	44,807.40	