



**Earlham PCC**  
**Annual Report and Financial Statements of the Parochial**  
**Church Council for the year ended 31<sup>st</sup> December 2024**

**Vicar**

Revd. Di Rowlandson (*until October 2024*)  
(Incumbency vacant from 6<sup>th</sup> October 2024)

**Associate Vicar**

Revd. Ben Rogers (*from May 2024*)

**Assistant Priest**

Revd. Carol Pritchard (*until January 2024*)

**Assistant Curate**

Revd. Ben Rogers (*until May 2024*)  
Revd. Julian Bryant

**Independent Examiner**

Mr Richard Calton

**Banks**

Cooperative bank, Gentlemen's Walk, Norwich  
CCLA, One Angel Street, London

**Website**

<https://earlham.church>

A Charity registered in England and Wales number 1199679

## Contents

Contents.....	3
Governance.....	4
Membership of the PCC .....	4
PCC Meetings.....	4
The Finance and Standing Committee of the PCC.....	5
Church Membership.....	5
Safeguarding 2024 .....	5
Churchwardens' Report.....	5
Clergy's Year Review 2024.....	6
Café Church at St Elizabeth's .....	7
Café Church at St Anne's .....	7
Coffee morning at St Mary's Church Hall .....	8
Schools, Families, Children and Youth.....	8
Toddler Group.....	8
Life groups .....	9
Community Partnerships in Earlham Parish .....	9
EcoChurch Group.....	9
Grants received.....	9
Financial Review .....	10
Reserves policy .....	11
Related parties .....	11
Independent Examiner's Certificate .....	12
Financial Statements .....	13

## 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 the year the following served as members of the PCC:

<b>Vicar</b>	Revd. Di Rowlandson ( <i>until October 2024</i> )
<b>Associate Vicar</b>	Revd. Ben Rogers
<b>Assistant Curate</b>	Revd. Julian Bryant
<b>Ex-Officio</b>	Revd. Rosemary Houghton
	Revd. Carol Pritchard ( <i>until January 2024, Safeguarding Officer</i> )
<b>Churchwardens</b>	
	Colin Grey
	Simon Rous
<b>Representatives on Deanery Synod</b>	
	John Greenaway
	Revd. Rosemary Houghton
	Jennie Vitkovitch

## Elected Members

ShirlyAnn Aldis (*until April 2024*)  
Peter Gosling (*from April 2022*)  
John Greenaway (*Secretary*)(*re-elected in April 2024 for two-year period*)  
David Maxey (*from April 2024 elected for one-year period*)  
Joshua Rayner (*from April 2023*)  
Alex Sellers (*until April 2024*)  
Esgrid Sikahall (*from April 2024 elected for three year-period*)  
Anna Kelly-Struntz (*from April 2021 re-elected in 2024 for three-year period*)  
Jennie Vitkovitch (*from April 2021 re-elected in 2024 for one-year period*)  
Nik Vitkovitch (*Treasurer*) (*elected in April 2024 for three-year period*)  
Lynda Waterson (*from April 2023*)  
Tom Woods (*Safeguarding Officer from January 2024*) (*from April 24 elected for three-year period*)

## PCC Meetings

During 2024 the PCC met six times. Items discussed included: safeguarding, finance and giving, worship and prayer, the diocesan pastoral vision, the future of the missional house, community and outreach work, the work of the Schools and Families Worker, life groups, caring for God's creation, fair trade, children and communion, management of the grounds and buildings, and preparation of the parish profile for the incumbency vacancy.

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. No Extraordinary PCC Meetings were held.

### 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 did not meet in 2024.

### Church Membership

Membership on the Electoral Roll in early 2024 was 74.

## Safeguarding 2024

At the heart of our Christian faith, safeguarding is essential to the work of Crossroads Earlham. 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 all PCC agendas, and all PCC members are required to complete safeguarding training.

For most of 2024 Tom Woods was the Parish Safeguarding Officer, Kate Rogers Deputy PSO, and Jennie Vitkovitch provided DBS and administrative support.

The Parish Safeguarding Dashboard confirms we have the required policies and procedures in place and provides our action plan.

The PCC recruited one employee during 2024. The recruitment of a part-time ministry assistant to the Schools and Families Team followed the Safer Recruitment & People Management guidance. We have reviewed how the Safer Recruitment & People Management guidance should apply to volunteers and this has been approved by the PCC.

All safeguarding concerns raised this year were dealt with according to diocesan guidance. In the coming year we will look to further ingrain safeguarding into the culture of our church, reinforcing the message that safeguarding is everyone's responsibility.

Tom Woods, Safeguarding Officer

## Churchwardens' Report

Our sites and facilities have been a blessing for many and varied users. This is only ever possible thanks to the dedicated folk who have devoted many hours towards the maintenance and care of our buildings and grounds and who keep our facilities open as welcoming spaces that serve our community, and us, so well.

This year St Elizabeth's church joined St Anne's in securing a Bronze A Rocha award as we continue to develop awareness of our environmental responsibilities. We undertook some redecoration at St Elizabeth's in the main space and the prayer room along with installation of a new sound system and re-positioning of the main screen. At St Mary's Hall we created a Sensory Room for our Toddler Group and completed refurbishment works in the Gents' lavatory.

Colin Grey and Simon Rous

## Clergy's Year Review 2024

2024 was a significant year in the life of Crossroads Church, marked by change, growth and shared life together.

The main Sunday service was a 10 am Communion service at St Anne's, except on the first Sunday of the month when there was a 45-minute Family Service followed by a simple spoken Communion service. These Sunday services regularly attracted around 50, including a growing number of families with children. The Evening Service of contemporary worship attracted around 20-25 persons including young adults and families; at the start of the year, we moved the time from 6pm to 5pm. The all-age afternoon service at St Elizabeth's generally took place on the third Sunday of the month. It is the only Sunday service held at this church building and is geared towards the community in its style and accessibility. It attracts around 30 people, with considerably higher numbers on special occasions. It is facilitated and supported by a great team of volunteers and led by Julian and Tom. We are considering whether we can offer more regular Sunday services at St Elizabeth's in due course. St Mary's church continues to be used on an occasional basis, in 2024 we held a service of praise and worship in the summer months and a carols-by-candlelight service over Christmas. It has also hosted times of prayer and school visits.

In the spring, we joined Pastor Kalu's church for a joint evening service and gathered for a litter pick around St Mary's Church Hall as part of our Easter preparations. Our Easter services marked the events of Holy Week, including Maundy Thursday at St Elizabeth's, Good Friday services reflecting on the passion of Christ, and Easter Sunday, when we gathered to celebrate Jesus' resurrection and his victory over sin, death, and evil. A highlight of the season was our whole-church potato lunch on March 18th.

April was an exciting month; we celebrated as Steve Bryant was baptised and Rosemary Effiong reaffirmed her baptism vows. May brought another key moment in our church life when we formally welcomed our Associate Vicar, Ben Rogers. Early summer saw more baptisms and weddings: Martin, Holly, and little Ronnie were baptised and Steve and Kerry Bryant were married. The bereavement group began to meet, offering much-needed space for support and comfort. Bishop Graham visited for a confirmation service, where ten candidates were confirmed in a spirit of celebration and faith. During this season, we said goodbye to Pippa Gregory, a member of the Mission House and an intern.

In the summer months we mourned the loss of Peter English, Di's father, whose funeral we held. Summer also brought moments of community engagement and outreach. Tom Woods ran a hugely successful holiday club in partnership with King's City West, which was a real blessing to many local families. As the new academic year began, we welcomed Jerusalem and Lael into the Mission House.

Autumn saw more moments of transition. One of the most significant was saying goodbye to our much-loved vicar, Di, as she retired. Her leaving service was a wonderful day of thanksgiving, joy and sorrow, as we gathered for a joint celebration with Pastor Kalu's church and other local leaders to honour her years of faithful service and prayerful ministry. We trust in God's continued work among us and look forward with expectancy for a new incumbent to lead us in the years ahead.

This season also saw additions to our team: we welcomed Eve Bryant as a Ministry Assistant. She works alongside Tom Woods, our Schools and Families Minister, and they continue the vital work of bringing the gospel to local schools and families. We were joined by Jessica Bannister, an ordinand on placement for three weeks each term for the next two years as part of her ordination training.

In November, we held our well-attended Remembrance Service, as well as the *In Loving Memory* service, offering space for those who had lost loved ones in the past year to come and remember. The Evening Service gathered for a bonfire night social. December was a season of joy celebrating the coming of God to earth in Christ. We gathered for Christingle services, Christmas Unwrapped, Crib and Communion, and carol services. Our Crossroads Christmas Scratch Choir was a particular highlight, as a group of singers came together to join in sung worship across several of our Christmas events. Celebrate Christmas, Midnight Communion, and our Christmas Day All-Age service brought our celebrations to a joyful conclusion. The collections taken at the special Christmas services were given to The Children's Society. In the midst of this, we celebrated the life of John Moreton and mourned our loss. John had served the church at St Anne's for many years in different roles, from carpenter to safeguarding officer, and will be greatly missed.

Through all these changes, our regular gatherings and activities —life groups, café churches, food banks, coffee mornings, Give-and-Take, toddler group, care home services, and prayer meetings and more—have continued to bring encouragement, life, hope, and strength. We long to see the gospel lived out in every part of our parish, and our deepest prayer is that the light, hope, and life of Jesus would shine ever more brightly in our community. We are very grateful to all those who have served and contributed to the life of our church and community in Earlam.

Revd. Ben Rogers and Revd. Julian Bryant

## Café Church at St Elizabeth's

Café Church met weekly at St Elizabeth's on Wednesdays 10-10.45. It's a relaxed and informal service exploring the bible. Sessions are designed to allow everyone freedom to contribute and ask questions about the passages we study. Between 10 and 18 people attend. We explored many topics in 2024 including the 'I ams', the Lord's Prayer, and the themes of trees and mountains in the Bible. Lynda has introduced us to Godly Play, and this is an invaluable resource to open discussions and deepen understanding. We find that no matter where you are in your journey with Christ there is always more to learn!

Jennie Vitkovitch

## Café Church at St Anne's

Some twenty people met as Café Church twice a month in St Anne's Church Hall. Each session includes an ice breaker quiz, often created by people who attend, refreshments, a reflection and an interactive and inclusive prayer time. People also share some of their talents and life experiences. There is a lot of laughter and occasional tears as we explore different subjects. There is an optional short Holy Communion service afterwards and most people stay on for this. About a third of the people do not attend Sunday church and live locally. Some people say this is the only time they have to get out to enjoy company with others and receive Holy Communion.

Revd. Julian Bryant

## Coffee morning at St Mary's Church Hall

This continues to meet between 10am and 12pm each Thursday in St Mary's church hall on Hutchinson Road. We have on average 20 regulars who come to enjoy chat, a quiz, coffee and cake and much more. In December Drew organised a Christmas lunch at the Village Inn at Little Melton which proved a great success. We hope that this time will continue to be an important part of life in Earlham, a place of warmth where everyone is welcome. Thank you to all who have helped over the year.

Rosemary Houghton

## Schools, Families, Children and Youth

2024 saw God at work in our Children's and Youth Work. Funding from the diocese allowed us, in October, to employ Eve as a ministry assistant focussing on young people and exercise. This has already had a most positive impact. We continued building on the fantastic relationships we enjoy with five schools within our parish. Within this work we have facilitated joyous visits to our buildings, been part of educational debates, mentored several pupils, attended school fetes, led assemblies and RE Lessons, and generally become ingrained within the life of these schools. As a result, children, young people and families become very receptive to invitations to church-run, bible-based endeavours and even church services. Holiday clubs and special events were a great success enabling us to build relationships with families and helping them grow in faith. Internally our Church family life group continues to provide a space and opportunity for our young families to enjoy food and fellowship as well as being able to support each other in practical and prayerful ways. Children's activities are part of our traditional 10am service and we've seen amazing learning and growth there. Our all-age services continue to allow families and individuals to worship in a way they really enjoy.

Tom Woods

## Toddler Group

St Mary's toddler group is run weekly in conjunction with Kings Church's City West and attracts around 25 babies and toddlers each session. The group has provided a warm and safe environment where babies and toddlers have grown in their abilities and confidence and where parents have formed strong friendships and support networks. We have a wide range of toys and equipment and offer an extensive range of activities including: a different craft each week, dancing and games, singing and story time. We also have a sensory room, set up to meet the special educational needs of the local community. In addition, we provide the opportunity to sit down and eat together as a group - children and adults. Here hot drinks and biscuits are provided for parents who also use our give-and-take table where families regularly donate or take food and toiletries from one of our side rooms. Prayers are held at the beginning and end of each session; a bible story is read and a worship song sung. 2024 saw us run an Alpha course in conjunction with Kings, intentionally targeting parents at the toddler group; this enabled people to meet and journey with God in amazing ways.

Tom Woods



## Life groups

Life Groups continue to meet the needs of different people within the church and parish, enabling many people to feel they belong to the church and to develop their faith. The seven life groups vary in how they operate, offering various forms of Bible study and prayer to meet the different needs of participants and this diversity is a strength. A new monthly family group started, and the student group successfully transitioned to become a young adults group. The first season of the Chosen was shown at St Anne's Church Hall which engaged up to 30 people who took part in informal discussion groups. We are very grateful to life group leaders, including Harry and Lucy Hewett who led the student group.

Revd. Julian Bryant

## Community Partnerships in Earlham Parish

2024 was primarily a year of continuing service and patient building, rather than embarking on new initiatives. We supported people through regular NR5 Family Partnership meetings by building relationships with a wide range of agencies and organisations, including local schools, police, GP surgery, Children's Services, Foodbank, City Council, community connectors, the Sainsbury Centre and other churches. The Partnership promotes the exchange of information about local issues, current activities, and opportunities for working together. Several people in Crossroads serve as governors or trustees at local schools and charities, including the Henderson Trust and Earlham Community Shop. We provided venues for a number of community initiatives. We support the Foodbank held each Thursday at St Elizabeth's, where other support agencies offer complementary advice on housing, benefits, and debt issues. We maintained our links with the local Neighbourhood Policing Team and continued our strong relationship with the NR5 Community Hub led by Rainy Waller.

Peter Gosling

## EcoChurch Group

The EcoChurch group met regularly throughout the year and ecological themes were emphasized in church services, especially in the September 'Season of Creation'. We devoted time to the grounds, particularly the small area at St Elizabeth's aiming to create a community wild-life friendly garden and applied for a grant to help this work; draft plans were discussed with a range of community groups who used the building. Gratifyingly, reflecting this work, during the year St Elizabeth's joined St Anne's in being awarded an A Rocha Bronze award status. Community engagement is important and we organised three successful litter picks in different areas of the parish. We have promoted Fair Trade practices for the parish to follow and emphasised that being an 'Eco Church' needs to involve the congregation as a whole.

John Greenaway

## Grants received

The PCC gratefully acknowledges the support it has received from various organisations:

- Norwich Consolidated Charities and Norwich Freeman's Charity funded the work of our Schools and Families Minister throughout the year.
- Norfolk County Council's Early Childhood Community Fund helped create a Sensory Room for the toddler group in St Mary's Hall.

- Team VIY also helped by painting the Sensory Room, small Meeting Room and Kitchen at St Mary's Hall, and funding the new floor covering for the Sensory Room.
- Norwich Diocese's Church Planting and Revitalisation Fund enabled us to employ and train a Ministry Assistant focused on Exercise and Young People, and to upgrade the AV capability in St Elizabeth's for Zumba.
- Norwich City Council provided UK Government funds to upgrade the St Mary's Hall universal WC with new partitioning and hot water through the UK Shared Prosperity initiative.
- Warm Welcome UK helped us keep the Give & Take shelves at St Elizabeth's stocked and provide refreshments free of charge on Wednesdays & Thursdays during 2024.



Warm Welcome UK



## Financial Review

The PCC distinguishes 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. We received significant Restricted grants in 2023 to establish the Schools and Families Team. This year, PCC income was significantly less at £124,500 (2023: £227,140). with underlying income falling by £10k as donors departed for one reason or another. Restricted income also fell, and the PCC was grateful for grants from the Diocese's CPRE funding and from Norwich City Council Shared Prosperity fund. The PCC invested in new Audio-Visual facilities at St Elizabeth's to make it suitable for Zumba and a greater variety of worship and conference use.

The PCC had a payroll of three people at the end of the year (2023 two employees), with two members of the Schools and Families team and a cleaner. The PCC maintained its Living Wage accreditation. The Parish Share request was paid in full, and the £4,298 spend on Mission was less than 2023's £6k reflecting the fall in income. Energy costs rose 50%, with new contracts demanding higher monthly payments.

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. In 2024, the costs associated with the Missional Community exceeded the income from residents. The picture should change from September 2025.

On 1 January 2024 the Scout Hall on the St Anne's campus reverted to the PCC. This generated modest rental income as the Scouts continued to use it on weekdays throughout 2024. RCCG hired

the Scout Hall at weekends. The PCC insured the property but had no maintenance responsibilities; these begin in April 2025.

The Balance Sheet reflects the reduced General Funds income and the use of the Restricted Funds to pay the Schools and Families team.

### 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. The substantial grants towards the S&FM post cover at least two years, so the S&FM post and its funding are excluded from the reserves calculation.

At the end of 2023, Reserves (total General and Designated funds excluding Schools and Families team moneys in Fund 48) represented over four months of general expenditure.

### Related parties

Donations from related parties (PCC members and their partners) totalled £37,169 (2023 £39,883). Payments to PCC members and their families are detailed in Note 5a.

## Independent Examiners Certificate

Report to the trustees/ members of:

EARLHAM P.C.C.

On accounts for the year ended:

31<sup>st</sup> DECEMBER 2024

Charity no (if any):

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/24.

### Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

### Independent examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [ ]]. Delete [ ] if not applicable.~~

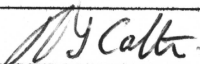
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination ~~(other than that disclosed below \*)~~ which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with 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 Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

*\* Please delete the words in the brackets if they do not apply.*

Signed:



Date:

27/2/2025

Name:

RICHARD JOHN CARTER

**Earlham PCC**  
**Financial statements for the year to 31 December 2024**

**Statement of Financial Activities**  
**for the year ending 31 December 2024**

	Note	General funds	Designated funds	Restricted funds	Total 2024	Total 2023
<b>Incoming resources</b>						
Voluntary Income	2(a)	73,359.74	3,310.82	11,254.78	87,925.34	200,162.91
Activities for generating funds	2(b)	1564.15			1,564.15	808.66
Income from investments	2(c)	1,088.45	2,274.53	2,571.49	5,934.47	438.29
Income from church activities	2(d)	29,077.00			29,077.00	25,730.29
<b>Total incoming resources</b>		<b>105,089.34</b>	<b>5,585.35</b>	<b>13,826.27</b>	<b>124,500.96</b>	<b>227,140.15</b>
<b>Resources expended</b>						
Church activities	3(a)	39,153.32	1,421.92	1,532.93	42,108.17	41,199.70
Mission	3(b)	2,923.33	1,375.00		4,298.33	6,418.42
Costs of generating funds	3(c)	355.84			355.84	694.24
Utility, rates & insurance costs	3(d),12	31,554.43			31,554.43	24,432.28
Staff costs	3(e), 5	7,624.46		35,711.71	43,336.17	39,798.85
Governance costs	3(f), 4	2,616.45		50.00	2,666.45	2,235.08
Other resources expended	3(g)	20,057.84	41.68	32.38	20,131.90	49,568.68
Depreciation	7	861.64	1,460.84	1,903.50	4,225.98	12,915.50
Bad debt write off	8(c)	541.00			541.00	5,070.00
<b>Total resources expended</b>		<b>105,688.31</b>	<b>4,299.44</b>	<b>39,230.52</b>	<b>149,218.27</b>	<b>182,332.75</b>
<b>Net of incoming/outgoing resources</b>		<b>(598.97)</b>	<b>1,285.91</b>	<b>(25,404.25)</b>	<b>(24,717.31)</b>	<b>44,807.40</b>
<b>Reconciliation of funds</b>						
Total funds brought forward	10,11	23,121.14	47,400.50	67,262.86	137,784.50	97,502.44
Transfers between funds	10,11	(3,343.19)	3,343.19			
Prior year adjustment	9(a)	4,525.34			4,525.34	
<b>Total funds carried forward</b>	<b>10,11</b>	<b>23,704.32</b>	<b>52,029.60</b>	<b>41,858.61</b>	<b>117,592.53</b>	<b>142,309.84</b>
 Net change		583.18	4,629.10	(25,404.25)	(20,191.97)	44,807.40

Earlham PCC  
Financial statements for the year to 31 December 2024

Balance sheet at 31 December

	Notes	2024	2023
Fixed assets			
Tangible	7	2,765.13	1,460.84
Investment	7	<u>0.00</u>	<u>0.00</u>
		2,765.13	1,460.84
Current assets			
Investments	8	0.00	0.00
Debtors and prepayments	8	3,700.83	5,432.79
Cash at bank and in hand		<u>111,621.02</u>	<u>135,532.94</u>
		115,321.85	140,965.73
Liabilities			
Creditors ; Short term	8, 9	494.45	(249.27)
Creditors : Fees	9	<u>0.00</u>	<u>366.00</u>
		494.45	116.73
Total net assets		<u><u>117,592.53</u></u>	<u><u>142,309.84</u></u>
Funds			
General	10	23,704.32	23,121.14
Adjustment	9a		4,525.34
			<u>27,646.48</u>
Designated	10	52,029.60	47,400.50
Endowment	10	0.00	0.00
Restricted	10	41,858.61	67,262.86
		<u><u>117,592.53</u></u>	<u><u>142,309.84</u></u>
Capital and reserves			
Total funds		142,309.84	92,997.10
P&L account		(24,717.31)	0.00
		<u><u>117,592.53</u></u>	<u><u>142,309.84</u></u>

Approved by the PCC on 11 March 2025 and signed on its behalf by Simon Rous (Lay chairperson)



## **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 2024**

**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. Costs of DBS checks are also included.

**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 are 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 £1,000. 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.

*The PCC has no Investments. Its CCLA holding is an interest-bearing account.*



**Earlham PCC**  
**Financial statements for the year to 31 December 2024**

**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 has no Endowment funds.*

**Earlham PCC**  
**Financial statements for the year to 31 December 2024**

**2. INCOME AND ENDOWMENTS**

**2(a) Voluntary income**

	General funds	Designated funds	Restricted funds	Total 2024	Total 2023
<i>Donations not subject to GA</i>					
Donations	5,636.53			5,636.53	4,004.05
Stewardship (GA at source)	4,010.87	820.24		4,831.11	9,653.58
Other donations					307.00
	<u>9,647.40</u>	<u>820.24</u>		<u>10,467.64</u>	<u>13,964.63</u>
<i>Tax efficient giving</i>					
Collections and sundry donations	4,556.42		200.00	4,756.42	4,234.95
Tax Efficient Giving - SOs etc	39,827.50	1,095.00		40,922.50	41,650.42
Tax Efficient Giving - envelopes	160.00			160.00	150.00
GA Donations one off					3,400.41
Cash (not Sunday collections)					604.42
Card donations	<u>1,333.69</u>			<u>1,333.69</u>	<u>3,278.45</u>
	<u>45,877.61</u>	<u>1,095.00</u>	<u>200.00</u>	<u>47,172.61</u>	<u>53,318.65</u>
Tax Reclaimed	11,816.33	610.58	0.47	12,427.38	20,013.70
<i>Grants Received</i>					
MES Scheme					500.00
NDBF Sharing Good News					600.00
Norfolk County Council - Early Childhood					
Community funding			1,054.31	1,054.31	
Norwich Freeman's Charity					20,000.00
Norwich Consolidated Charities					50,000.00
NDBF CPRE funding			7,500.00	7,500.00	
NDBF Energy grants					6,750.00
Warm Welcome					1,000.00
Norwich City Council					1,000.00
UK Shared Prosperity / Norfolk CC			2,500.00	2,500.00	939.00
Anne French St Anne's WC					
Norwich Spear Trust					
			<u>11,054.31</u>	<u>11,054.31</u>	<u>80,789.00</u>
<i>Gifts</i>					
Gifts in kind	3,398.84			3,398.84	5,331.71
Di Rowlandson leaving	85.00	785.00		870.00	459.58
in mem Elizabeth Gooda					
Gift Day					
Gifts where donor wishes to remain anonymous	<u>2,534.56</u>			<u>2,534.56</u>	<u>26,285.64</u>
	<u>6,018.40</u>	<u>785.00</u>		<u>6,803.40</u>	<u>32,076.93</u>
	<u>73,359.74</u>	<u>3,310.82</u>	<u>11,254.78</u>	<u>87,925.34</u>	<u>200,162.91</u>
<b>2(b) Activities for generating funds</b>					
Fees due to PCC	1,395.00			1,395.00	575.00
Tombolas					
Recycling bins	<u>169.15</u>			<u>169.15</u>	<u>233.66</u>
	<u>1,564.15</u>			<u>1,564.15</u>	<u>808.66</u>
<b>2(c) Income from investments</b>	1,088.45	2,274.53	2,571.49	5,934.47	438.29
<b>2(d) Income from church activities</b>					
Hall hire (all objects related)	18,844.00			18,844.00	19,307.30
Scout hall hire (all objects related)	5,000.00			5,000.00	
Sale of goods					3.99
Mission House income	4,061.00			4,061.00	4,550.00
Mission house contributions to utilities	1,142.00			1,142.00	1,839.00
Hospitality income (eg Passover meal)	30.00			30.00	
Other income					30.00
	<u>29,077.00</u>			<u>29,077.00</u>	<u>25,730.29</u>
<b>Total income</b>	<u><b>105,089.34</b></u>	<u><b>5,585.35</b></u>	<u><b>13,826.27</b></u>	<u><b>124,500.96</b></u>	<u><b>227,140.15</b></u>

**Earlham PCC**  
**Financial statements for the year to 31 December 2024**

**3 EXPENDITURE**

**3(a) Church activities**

	General funds	Designated funds	Restricted funds	Total 2024	Total 2023
Costs to provide services	4,619.33	151.56	92.29	4,863.18	3,484.53
Hospitality	1,288.13	112.53	277.94	1,678.60	2,264.63
Clergy expenses	3,426.70			3,426.70	3,460.00
Children and Youth	482.77	102.63	403.32	988.72	1,123.24
Goods for distribution (NCF)			357.50	357.50	881.87
Zumba licence and training	425.46		362.03	787.49	436.34
Parish Share	27,552.00			27,552.00	26,235.00
Training and admin	1,358.93	1,055.20	39.85	2,453.98	3,314.09
	<u>39,153.32</u>	<u>1,421.92</u>	<u>1,532.93</u>	<u>42,108.17</u>	<u>41,199.70</u>

**3(b) Mission**

Direct relief of poverty					135.00
Alpha	73.00	375.00		448.00	193.12
Mission	<u>2,850.33</u>	<u>1,000.00</u>		<u>3,850.33</u>	<u>6,090.30</u>
Mission & Evangelism	2,923.33	1,375.00		4,298.33	6,418.42
Gift Day tithe					
	<u>2,923.33</u>	<u>1,375.00</u>		<u>4,298.33</u>	<u>6,418.42</u>

**3(c) Costs of generating funds**

PR materials	233.94			233.94	596.94
Signage	<u>121.90</u>			<u>121.90</u>	<u>97.30</u>
	355.84			355.84	694.24

**3(d) Utility, rates and insurance costs**

Water Rates	1,697.66			1,697.66	1,015.46
Premises Insurance	5,530.20			5,530.20	5,919.10
Electricity	17,651.22			17,651.22	11,803.91
Gas	4,260.25			4,260.25	3,565.26
Internet	<u>2,415.10</u>			<u>2,415.10</u>	<u>2,128.55</u>
	31,554.43			31,554.43	24,432.28

**3(e) Staff costs**

Gross Wages			34,011.13	34,011.13	32,400.34
Volunteer expenses	2,146.82			2,146.82	4,770.42
Cleaner	5,080.80			5,080.80	0.00
Employers NI					
Employers Pensions	254.04		1,700.58	1,954.62	1,620.14
Recruitment Expenses	60.00			60.00	249.63
HR and similar costs	<u>82.80</u>			<u>82.80</u>	<u>758.32</u>
	7,624.46		35,711.71	43,336.17	39,798.85

**3(f) Governance costs**

Audit Fees	250.00			250.00	250.00
PCC Governance Costs	10.00			10.00	210.48
Immigration expenses	536.00			536.00	
Accountancy Fees	1,128.05			1,128.05	633.60
Professional Fees	228.00			228.00	335.00
DBS checking costs	108.00		50.00	158.00	146.00
HR Consultancy fees	<u>356.40</u>			<u>356.40</u>	<u>660.00</u>
	2,616.45		50.00	2,666.45	2,235.08

**3(g) Other resources expended**

New St Anne's heating	210.00			210.00	438.43
St Anne's foyer	43.50			43.50	14,040.62
Eco church	10.48			10.48	143.75
Other premises costs	8,442.80	41.57	32.38	8,516.75	17,667.47
Mission House costs	9,772.06	0.11		9,772.17	11,071.12
Small asset purchases	16.96			16.96	4,369.01
Licences and other sundries	<u>1,562.04</u>			<u>1,562.04</u>	<u>1,838.28</u>
	20,057.84	41.68	32.38	20,131.90	49,568.68
Depreciation	861.64	1,460.84	1,903.50	4,225.98	12,915.50
Bad Debt Write Off	541.00			541.00	5,070.00

<b>Total resources expended</b>	<u><b>105,688.31</b></u>	<u><b>4,299.44</b></u>	<u><b>39,230.52</b></u>	<u><b>149,218.27</b></u>	<u><b>182,332.75</b></u>
---------------------------------	--------------------------	------------------------	-------------------------	--------------------------	--------------------------

**Earlham PCC**  
**Financial statements for the year to 31 December 2024**

**4. ANALYSIS OF SUPPORT COSTS INCLUDING ALLOCATION OF SUPPORT COSTS**

Support costs are not allocated.

The PCC paid a gratuity of £250 (2023: £250) to the PCC's examiner for the examination of the financial statements.

The PCC's Treasurer used SAGE for accounting and (new in 2024) HR software, a subscription service costing £1,107.60 (2023: £633.60).

**5. STAFF COSTS**

	2024	2023
Wages and salaries	39,091.93	32,400.34
Pension (NEST Defined Contribution scheme)	1,954.62	1,620.14
Number of employees at year end	3	2

In 2022, 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

There were no employees with packages > £60,000

**5(a) RELATED PARTIES**

PCC member Mr T Woods was employed as Schools and Families Minister.

	2024	2023
Mr Woods		
Salary	32,192.66	23,461.02
Pension contributions	1,609.66	1,182.03
Employer's NI	0.00	0.00
	<u>33,802.32</u>	<u>24,643.05</u>

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 £37,169 (2023 £39,883).

The largest single related party donation was £15,641

**Earlham PCC**  
**Financial statements for the year to 31 December 2024**

**6. ANALYSIS OF TRANSFERS BETWEEN FUNDS**

In 2023 the PCC transferred funds for the Schools and Families team. The PCC continued this approach in 2024 with a transfer of £7,000 to the Schools and Families Team, and £1,500 to the Mission fund. The PCC also made a contribution to a leaving gift for Rev D Rowlandson. The PCC transferred £5,200 from Fund 54 (Designated) to General Funds to cover the costs of the new main doors at St Anne's Church.

<b>Transfer involving General Funds</b>	<b>Target Fund</b>	<b>2024</b>	<b>2023</b>
Schools and Families team	48 (Designated)	(7,000.00)	(27,000.00)
Ministry Experience Worker	52 (Designated)		(3,500.00)
safeguard anonymous donations	54 (Designated)		(4,000.00)
to Mission fund	18 (Designated)	(1,500.00)	
For doors	54 (Designated)	5,200.00	
leaving gift for Rev Rowlandson	53 (Designated)	(150.20)	
Missional community incorrectly credited	43 (Designated)	107.01	
		<u>(3,343.19)</u>	<u>(34,500.00)</u>

**Earlham PCC**  
**Financial statements for the year to 31 December 2024**

**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 Mission House is owned by NDBF and leased to the PCC.

In 2022, the PCC invested in a new AV solution for St Anne's. In 2023 the PCC purchased an electric lawn mower and PC for St Elizabeth's. In 2024, the PCC upgraded the AV solution in St Elizabeth's, and purchased another mower for St Anne's. There were no asset disposals.

		Office equipment	Plant and Machinery	AV equipment
Cost	1 January 2024	1,721.69	1,200.00	30,040.73
	additions		1,200.00	4,330.27
	31 December 2024	<u>1,721.69</u>	<u>2,400.00</u>	<u>34,371.00</u>
Depreciation	1 January 2024	860.85	600.00	30,040.73
	Charge for the year	860.84	1,200.00	2,165.14
	31 December 2024	<u>1,721.69</u>	<u>1,800.00</u>	<u>32,205.87</u>
Net book value	31 December 2023	860.84	600.00	0.00
	31 December 2024	0.00	600.00	2,165.13

**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**

	2024	2023
33 Norwich Scouts (prepayment)		(1,500.00)
Hall hirers	825.50	2,205.00
Tax recoverable	2,254.71	2,850.35
Funeral directors	500.00	661.00
Stewardship	120.62	277.44
Norfolk County Council		939.00
Other sundry debtors		
	<u>3,700.83</u>	<u>5,432.79</u>

**8c. Bad Debt write off**

The PCC agreed that 2022 & 2023 debt not yet recovered should be written off.

**Earlham PCC**  
**Financial statements for the year to 31 December 2024**

**9. LIABILITIES**

	2024	2023
Amounts falling due in one year		
Ecclesiastical Insurance		4,330.92
TotalEnergies Gas & Power	26.05	(4,301.43)
Scottish Power	(2,580.45)	(2,534.48)
Norwich Diocesan Board of Finance	544.00	
Octopus Energy	15.58	(1,082.53)
Amazon		
Anstey	670.00	
Wave	187.56	805.82
Others < £200	(25.39)	137.47
VJC		
Rous		342.02
Windows24		4,700.00
HMRC payroll taxation	1,657.10	1,878.28
	<u>494.45</u>	<u>4,276.07</u>

9(a)

Prior year adjustments

The PCC changed the way it handled its Insurance accounts, moving to a true Accrual position. This resulted in a Prior Year Adjustment of £4,330.92. There was also a minor correction to the HMRC payroll taxation: this should have been £1,683.86 not as shown above, a further £194.42, giving £4,525.34 Prior Year Adjustment in total

**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.

Earlham PCC  
Financial statements for the year to 31 December 2024

11. FUND MOVEMENTS

Fund	Fund name	b/f	Incoming	Outgoing	Transfers	Fund total
1	<b>1 General funds</b>	<b>23,121.14</b>	<b>105,089.34</b>	<b>105,688.31</b>	<b>(3,343.19)</b>	<b>19,178.98</b>
4	Organ St Anne	1,234.00	61.17	124.00		1,171.17
5	Community Cafe St Elizabeth	250.00	13.04			263.04
13	Hall St Mary		10.03		500.00	510.03
16	Community Meal Grant	592.65	19.88	112.53	(500.00)	-
18	Mission	2,632.79	94.72	1,000.00	1,500.00	3,227.51
22	Give and Take (U)	219.45	11.46			230.91
24	ThoseInNeed - Vicar's discretion	490.00	25.57			515.57
28	Adopt a Space	71.73	3.74			75.47
31	Zumba	209.36	12.32			221.68
32	SEC Children & Young People	222.69	11.13	27.56		206.26
33	St Elizabeth's ministry	663.59	874.38	860.84		677.13
34	Fabric St Anne	11.75	636.85			648.60
36	2022 Gift Day		9.02	0.10	(8.92)	-
37	Church's toddler group SMH	609.13	14.01	519.10		104.04
42	NEET work	457.12	23.86			480.98
43	Missional community		107.12	0.11	(107.01)	-
48	Schools & Families Team (U)	24,091.66	1,257.65		7,008.92	32,358.23
52	Ministry Experience Scheme	6,244.58	949.96			7,194.54
53	Di Rowlandson leaving		905.00	1,055.20	150.20	-
54	Gifts from legacies received by dor	9,400.00	289.94	600.00	(5,200.00)	3,889.94
59	Young Adults		254.50			254.50
	<b>Total designated</b>	<b>47,400.50</b>	<b>5,585.35</b>	<b>4,299.44</b>	<b>3,343.19</b>	<b>52,029.60</b>
<b>Restricted</b>						
2	Hall St Anne	812.89	42.43			855.32
12	Fabric St Mary	1,186.00	265.92			1,451.92
46	Schools & Families Minister (R)	64,430.67	2,303.43	33,802.32		32,931.78
47	Children's work resources	277.60	14.49			292.09
55	Micro Warm Welcome	915.00	18.87	727.73		206.14
56	UK Shared Prosperity	22.50	9.88	32.38		-
57	Norfolk CC Community Offer (Sens	(381.80)	1,066.91	377.39		307.72
58	CPR Extension		7,580.11	4,290.70		3,289.41
60	SMH Uni WC Refurb		2,524.23			2,524.23
	<b>Total restricted</b>	<b>67,262.86</b>	<b>13,826.27</b>	<b>39,230.52</b>		<b>41,858.61</b>
	<b>Total</b>	<b>137,784.50</b>	<b>124,500.96</b>	<b>149,218.27</b>	<b>-</b>	<b>113,067.19</b>
	Prior year adjustment	4,525.34				4525.34
	<b>Balances at 31 December</b>	<b>142,309.84</b>	<b>124,500.96</b>	<b>149,218.27</b>	<b>-</b>	<b>117,592.53</b>
<hr/>						
	<b>By funds</b>	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>	
	Incoming	105,089.34	5,585.35	13,826.27	124,500.96	
	Outgoing	105,688.31	4,299.44	39,230.52	149,218.27	
	Surplus / (Loss)	(598.97)	1,285.91	(25,404.25)	(24,717.31)	
	Resources brought forward 1 Jan 2	23,121.14	47,400.50	67,262.86	137,784.50	
	Transfers between funds	(3,343.19)	3,343.19			
	Previous Year Adj	4,525.34			4,525.34	
	Resources at 31 Dec	23,704.32	52,029.60	41,858.61	117,592.53	
	<b>Gain on year to date</b>	<b>583.18</b>	<b>4,629.10</b>	<b>(25,404.25)</b>	<b>(20,191.97)</b>	



**Earlham PCC**  
**Financial statements for the year to 31 December 2024**

**12. Analysis of Utilities**

	<b>Water &amp; Sewerage</b>	<b>Insurance</b>	<b>Electricity</b>	<b>Gas</b>	<b>Internet</b>	<b>Total</b>
St Anne's Church & Hall	747.76	1,077.89	9,236.44		407.74	11,469.83
St Anne's Scout Hall		1,077.89				1,077.89
St Elizabeth's	396.80	1,077.89	2,093.69	2,937.82	394.32	6,900.52
St Mary's Church		1,077.89	(332.33)			745.56
St Mary's Hall & Flat	315.45	1,077.89	6,098.06		269.97	7,761.37
St Elizabeth's Missional Community	237.65	140.75	555.36	1,322.43	452.40	2,708.59
Parish includes Vicarage and Hosting					312.00	312.00
	<b>1,697.66</b>	<b>5,530.20</b>	<b>17,651.22</b>	<b>4,260.25</b>	<b>1,836.43</b>	<b>30,975.76</b>

*The Missional Community is insured seperately from the single Parish policy covering the other sites. The PCC does not insure the Vicarages, and only funds telephony and broadband for the St Anne's Vicarage on Bluebell Road. The insurance premium for the other sites has been equally apportioned.*

	<b>Business Rates / Council Tax</b>
St Anne's Church & Hall	
St Anne's Scout Hall	1,448.28
St Elizabeth's	
St Mary's Church	
St Mary's Hall & Flat	
St Elizabeth's Missional Community	1,372.17
Parish includes Vicarage and Hosting	
	<hr/> 2,820.45

*The Council Tax shown for the Missional Community does not reflect the fact that there were two students in residence for part of the year. Students are exempt from Council Tax.*