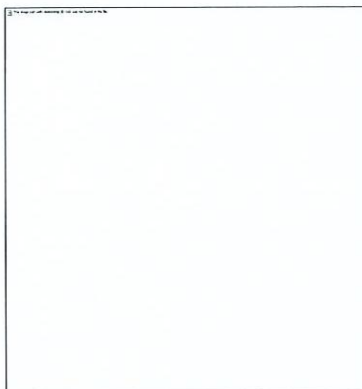


**Registered Charity Number 1128971**



**St. Andrew's Church  
Hatters Lane, High Wycombe, Bucks, HP13 7NJ**

**Annual Report  
and  
Financial Statements  
of the  
Parochial Church Council**

**For the year ended 31 December 2022**

**Incumbent:**

Rev Simon Dust

**Bank:**

Co-Operative Bank  
P O Box 250  
Skelmersdale  
WN8 6WT

**Examiner:**

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

**THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF HIGH WYCOMBE ST ANDREW**

**CONTENTS OF THE ANNUAL REPORT AND FINANCIAL STATEMENTS**

**for the year ended 31 December 2022**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

St Andrew's Parochial Church Council (PCC) has responsibility with the Team Vicar, the Revd Simon Dust for promoting the whole mission of the church within and beyond the parish of St Andrew's, part of the Team Ministry of High Wycombe.

The PCC is also responsible for the church complex and former vicarage, sited at the junction of Windrush Drive and Hatters Lane.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The PCC is committed to enabling all people to worship at the church and to become part of the worshipping community at St Andrew's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how services can involve the many groups that live within the parish. The services and worship put faith into practice through prayer and scripture, music and teaching.

St Andrew's aim is to serve and better our local community. As can be seen in our Charitable Work description, we are engaging with hundreds of local families on a weekly basis, and supporting large numbers of our elderly population through the lunch club, visiting and holding services at 8 local Sheltered Accommodation Residences and Care Homes.

### **Significant plans for the future**

St Andrew's is continuing to outwork the vision we have to be God's transforming presence for High Wycombe and beyond. Becoming a Resource Church in 2020 in partnership with the Oxford Diocese and the Church Commissioners has meant the appointment of new staff to enable this vision to become a reality. We are looking to develop the support for other churches to reach out and begin new congregations and missional opportunities through the Greenhouse initiative. We are in the early stages of helping to revitalise St Mark's Church, Bourne End and help to bring about something new in this church and community.

We have a vision to reach out to the next generation and we have two new community initiatives for children and young people just beginning in 2023.

Following a successful pilot, we will be developing Missional Communities across the church to help us reach out in mission, build deeper community, and grow disciples of Jesus.

We have also decided to begin the Nexus Building Project September 2023 to better equip our church building to support the vision we have as outlined above.

### **Public benefit**

When planning activities for the year, the vicar and the PCC consider the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. Emphasis is given to enable ordinary people to live out their faith as part of the parish community.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Following the effects of the Lockdown in 2020/21, we have been pleased to see the regrowth of many areas of ministry in the church and wider community. We have been able to appoint a Children's and Families Pastor with a particular remit to develop our community work in this area. We have a focus to support local schools, as well as starting new after school groups. Our community groups working with the elderly at lunch club, and the younger families at Starlight and Family Support Group continues to develop and grow. The wider community groups for youth and children are working in partnership with Eastside Youth Centre and local schools.

With concerns over mental health following the effects of the pandemic, we have been pleased with the growth of Renew space for both adults and young people, although our youth space had to close due to lack of volunteers. This is a place where it is 'ok to not be ok' and is reaching out across our community.

### **Church Electoral Roll / Average Sunday Attendance**

At the APCM held on 15th May 2022, 178 names appeared on the Electoral Roll (an increase of 2 on 2021). An average of 158 people (121 adults, 37 children / young people) worshipped at St Andrew's on Sundays in October 2022 (a increase of 15 on 2021). This does not include weekday attendances.

### **Volunteers**

We have a large number of volunteers at St Andrew's who serve at different times throughout the week, in many different ways. We have recognised the loss of a number of our core volunteers as they moved away due to work or life stage. We have been actively encouraging everyone in the church to use their gifts and skills to serve others in some way. At our services on a Sunday morning we have people who help serve coffee, welcome people, assist with groups for kids and young people, play in the worship band, operate the tech equipment, and pray for people. Much of our community work relies on people who support our groups with cooking, child care, lifts etc. We also have people who volunteer on an ad-hoc basis as a need arises. People assist with gardening, decorating, cooking meals, admin and giving lifts to appointments/hospital etc.

## **FINANCIAL REVIEW**

### **Financial position**

This year total income rose by £95k compared to 2021. The reason for this increase was £96k higher income received in restricted funds, with the largest increase being for the Nexus building project where income rose by £88k, in large part due to a legacy of £52k. Unrestricted income towards the day to day running of the church remained relatively flat at £301k. Within this regular giving from existing and new church members fell by £14k, whilst one off giving rose by £22k, and plate giving rose by £4k. Unrestricted grants fell by £19k as 2021 included government furlough grants as a result of Covid 19, with none in 2022. Income from other areas of church life rose by £6k as there was a return to more normal church activities following the effects of the pandemic on 2020 and 2021.

## Report of the Trustees (continued) For the Year Ended 31st December 2022

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### Financial position cont.

Within expenditure, there was a £27k increase in restricted expenditure with the largest increase being in events and running costs for the various community focused groups that run throughout the week. Additionally costs related to the Resource Church project increased with a full year of the expanded minister team. Costs associated with the day to day running of the church rose by £24k, as there was a return to more normal church life. This is reflected in higher people, premises, services and events costs. As a result of the increased costs of more normal church running costs, the surplus rose from £31k in 2021 to £58k in 2022. This, together with a surplus on the restricted funds of £49k, lead to an overall surplus of £107k. This surplus reflects the build up of funds for the Nexus project (which had a surplus of £55k in the year), with the aim being that work will start on the project in 2023.

### Principal funding sources

Voluntary income from our church members and adherents continue to be our principal source of funding income.

In addition, we received grants and legacies totalling £84k in the year, for the following purposes:

Funding for Associate Minister as part of our Resource Church	£23,103
Lunch Club free Christmas lunch	£500
FSG salary for 2022	£5,370
New sofa for lounge	£1,000
Development grant for Youth Renew	£250
Energy Grant	£1,329
Legacy for Nexus project	£51,967

### Reserves policy

The PCC has maintained its reserves policy with the aim of holding in unrestricted income reserves the equivalent of six months running costs to maintain the smooth running of the church and to ensure it is able to fully meet its commitments. This also reflects St Andrews Resource Church status and the resulting need to be able to support future planting and regeneration projects. The appropriate level is currently considered to be £150k. As at 31 December 2022, unrestricted revenue reserves of £127k were held. The PCC will therefore aim to build reserves up over a period of time where this is possible. The reserves policy is reviewed annually by the PCC.

### Going concern

St. Andrew's Church has significant development plans for 2023 for which additional funds are being raised. Although the current economic conditions are particularly difficult for charities there are no indications that St. Andrew's Church will not continue in operational existence for at least one year from the date of approval of the accounts. Therefore on the basis of the current financial position and cash flow projections for 12 months from the date these accounts are signed, the going concern basis appears to be appropriate.

### **Covid 19 & Cost of living crisis**

Whilst the impact of the pandemic on the day to day activities of the Church has significantly reduced, we remain alert to the possibility of further challenges should new variants emerge. Additionally, we have seen some impact on individual regular giving as people are impacted by the cost of living crisis. The treasurer prepares monthly management accounts and regular updated forecasts which are reviewed by the PCC and show the charity maintaining a broadly balanced financial position for the coming year. The trustees are regularly monitoring the position and will continue to take necessary actions to maintain a sound financial footing.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is a registered charity, number 1128971

The PCC is governed under the PCC Powers Measure (1956) as amended and the Church Representation Rules.

### **Organisational structure**

Members of the PCC are either ex-officio or elected at the Annual Parochial Church Meeting (APCM).

At the APCM held on 15th May 2022, Mrs K Muzine-John was elected as a Church Warden and Mr P Hodgson, and Miss C Mill were elected as PCC members. Each new member of the PCC receives a publication 'A Guide to St Andrew's PCC' outlining how the PCC works and their individual role and responsibilities as a trustee.

### **Decision making**

The PCC met bi-monthly during the year.

The church leadership structure is overseen by 'domains' (e.g. worship, pastoral, mission) with each domain leader appointed by the PCC. A finance working group, building working group and Global mission team work to support the work of the PCC. The Strategy group continues to help to outwork the vision of the church with the PCC and Leadership Team. We meet annually for a 'Day Away' for long term review and planning together with the Leadership Team and Strategy Group.

### **Key management remuneration**

No members of the key management received remuneration of £60,000 or above in the year. The church wardens meet annually to review our staff remuneration. These calculations are based on a number of factors including reference to the National Living Wage and benchmarking for a number of our staff linked to national rates for Youth and Community workers at point 14 of the National Scale. The Leadership Team salaries total £7,641 per month, £91,686 per year.

### **Statement of Parochial Church Council Responsibilities**

Under the Charities Act 2011, the PCC is required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of affairs of the church.

We are required to:

1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether the policies adopted are in accordance with the Church Accounting Regulations and with applicable accounting standards.
4. Prepare the financial statements on a going concern basis.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and to ensure that such accounts comply with applicable accounting standards and with the Statements of Recommended Practice and the Regulations made under Section 130 of the Charities Act 2011. We also have a responsibility to safeguard the assets of the church and to take reasonable steps for the prevention of fraud and other irregularities.

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (which sets out the PCC's obligations to safeguard children and vulnerable adults).

The last Quinquennial was done in October 2019 and there were no significant jobs that needed to be done.

### **Connected Charities:**

#### **Hillside Resourcing Trust**

Hillside Resourcing is a Charitable Incorporated Organisation (registered number 1174676) which is a subsidiary undertaking of the PCC. Hillside Resourcing Trust is a charity set up to support the work of St. Andrews Church, Hatters Lane, High Wycombe and the community it seeks to serve. Each year St Andrew's gives money to Hillside Resourcing Trust and in return has a long term vision to provide housing for staff at St Andrew's Church.

## Reference and Administrative Details

Registered Charity number 1128971

Principal address Hatters Lane  
High Wycombe  
HP13 7NJ

### Trustees

Rev S Dust	Vicar		
Rev A Dixon	Associate Minister	appointed	13/06/2021
Mr S Russell	Curate		
Mrs K Muzine-John	Warden	appointed	15/05/2022
Mr D Chapman	Warden	reappointed	13/06/2021
Mr R Gravina	Deanery Synod member	appointed	11/10/2020
Miss A Nichols	Elected member	appointed	11/10/2020
Mrs D Clark	Elected member	appointed	11/10/2020
Mrs M Lyon	Elected member	appointed	28/04/2019
Mr G Manzin	Elected member	appointed	28/04/2019
Mr J Cheffy	Elected member	appointed	13/06/2021
Mr N Hart	Elected member	appointed	13/06/2021
Mr P Hodgson	Elected member	appointed	15/05/2022
Mr S Jones	Treasurer	appointed	31/03/2020
Cassandra Mill	PCC Secretary	appointed	15/05/2022
Sandra Williams – PCC Secretary –resigned 15/5/22			
Mrs M da Rocha	Warden	resigned	15/05/2022
Mr C Vernon	Deanery Synod member	resigned	15/05/2022
Mr K Sarsfield	Elected member	resigned	15/05/2022
Mr B Gosney	Elected member	resigned	15/05/2022
Mr D Holland	Elected member	resigned	15/05/2022

### Key Management

Rev S Dust	Lead Pastor
Rev A Dixon	Associate Minister
S Russell	Curate
D Dust	Lead Pastor
H Robertshaw	Pastoral Lead
K Aboud	Youth Pastor
C Coyston	Children & Families Pastor
L Cook	Church Manager

### Independent examiner

Lisa Darby FCA  
 Stewardship  
 1 Lamb's Passage  
 London  
 EC1Y 8AB

Approved by order of the board of trustees on the 15th March 2023 and signed on its behalf by:

Simon Jones

Simon P Dust

Mr S Jones - Treasurer

Rev S Dust - Vicar

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2022 on pages 8 to 19 following, which have been prepared on the basis of the accounting policies set out on pages 11 to 12.

### **Responsibilities and basis of report**

As the charity's trustees of the Trust 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 Charity's accounts carried out under section 145 of the 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.

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

### **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 giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

Lisa Darby      9th May 2023

Lisa Darby FCA  
Institute of Chartered Accountants in England and Wales

Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

**St. Andrew's Church - High Wycombe**  
**Statement of Financial Activities**  
**For the Year Ended 31st December 2022**

Page 8

	Note:	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME AND ENDOWMENTS</b>					
<b>From Generated Funds:</b>					
Voluntary Income	2	320,851	108,926	429,776	355,545
Activities for Generating Funds		18,698	1,200	19,898	17,183
Investment Income		1,044	5,043	6,087	21
		<b>340,593</b>	<b>115,169</b>	<b>455,761</b>	<b>372,749</b>
<b>From Charitable Activities:</b>					
Events		5,241	6,868	12,109	6,529
Fees		7,108	867	7,975	5,395
Groups		0	14,974	14,974	10,243
		<b>12,349</b>	<b>22,709</b>	<b>35,058</b>	<b>22,167</b>
<b>Other Income</b>		<b>18</b>	<b>0</b>	<b>18</b>	<b>905</b>
<b>Total Income</b>		<b>352,960</b>	<b>137,877</b>	<b>490,837</b>	<b>395,821</b>
<b>EXPENDITURE ON</b>					
<b>Raising Funds</b>					
	3	<b>858</b>	<b>0</b>	<b>858</b>	<b>257</b>
<b>Charitable Activities:</b>					
Grants & Donations	5	40,090	8,762	48,852	62,603
People		128,716	12,748	141,464	128,154
Premises		37,949	41,827	79,776	52,425
Services & Activities		11,652	663	12,315	9,287
Events		7,223	25,253	32,476	11,446
Parish Share and Administration		65,558	0	65,558	66,337
Governance Costs		3,313	0	3,313	3,300
		<b>294,501</b>	<b>89,253</b>	<b>383,755</b>	<b>333,552</b>
<b>Total Expenditure</b>		<b>295,359</b>	<b>89,253</b>	<b>384,612</b>	<b>333,809</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>57,601</b>	<b>48,624</b>	<b>106,225</b>	<b>62,012</b>
Transfers between funds		-61,591	61,591	0	0
Fund Balances brought forward at 1 January		205,926	405,971	611,897	549,886
<b>Fund Balances carried forward at 31 December</b>		<b>201,936</b>	<b>516,187</b>	<b>718,122</b>	<b>611,898</b>

The notes on pages 11-19 form an integral part of these accounts.

**St. Andrew's Church - High Wycombe**  
**Balance Sheet**  
**For the Year Ended 31st December 2022**

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	Note:	Unrestricted funds	Restricted funds	<b>2022 Total funds</b>	2021 Total funds
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	7	74,100	-	<b>74,100</b>	75,075
<b>Current Assets</b>					
Debtors and prepayments	8	18,512	-	<b>18,512</b>	18,413
Cash at bank and in hand		115,962	516,187	<b>632,149</b>	528,665
		<u>134,474</u>	<u>516,187</u>	<b>650,661</b>	<u>547,078</u>
<b>Current Liabilities</b>					
Liabilities falling due within one year	9	<u>6,638</u>	-	<b>6,638</b>	<u>10,255</u>
Net current assets		<u>127,837</u>	<u>516,187</u>	<b>644,022</b>	<u>536,823</u>
<b>NET ASSETS</b>		<u>201,937</u>	<u>516,187</u>	<b>718,122</b>	<u>611,898</u>

**The funds of the Charity:**

<b>Restricted income funds</b>	11	<b>516,187</b>	405,972
<b>Unrestricted income funds</b>		<b>127,836</b>	130,851
<b>Unrestricted property fund</b>	7, 11	<b>74,100</b>	75,075
<b>TOTAL CHARITY FUNDS</b>		<b>718,122</b>	<u>611,898</u>

The accounts were approved by the Parochial Church Council and signed on it's behalf  
on 15th March 2023 by:

Simon Jones

Simon P Dust

Mr S Jones - Treasurer

Rev S Dust - Vicar

The notes on pages 11-19 form an integral part of these accounts.

**St Andrew's Church - High Wycombe**  
**Cash Flow Statement**  
**For the Year Ended 31st December 2022**

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	Note	2022 £	2021 £
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by (used in) operating activities</b>	a	<u>97,397</u>	<u>59,071</u>
<b>Cash flows from investing activities:</b>			
Interest		<u>6,087</u>	<u>21</u>
<b>Net cash provided by/(used in) investing activities</b>		<u>6,087</u>	<u>21</u>
<b>Change in cash and equivalents in the reporting period</b>		<u>103,484</u>	<u>59,092</u>
<b>Cash and equivalents at the beginning of the year</b>	b	<u>528,665</u>	<u>469,573</u>
<b>Cash and cash equivalents at the end of the year</b>	b	<u>632,149</u>	<u>528,665</u>

**NOTES TO THE CASH FLOW STATEMENT**

**Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2022 £	2021 £
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	106,225	62,012
<b>Adjustments for:</b>		
Depreciation	975	975
Dividends, interest and rents from investments	(6,087)	(21)
(Increase)/decrease in debtors	(99)	(6,071)
Increase/(decrease) in creditors	(3,617)	2,176
<b>Net cash provided by (used in) operating activities</b>	<u>97,397</u>	<u>59,071</u>

**Note b: Analysis of cash and cash equivalents**

	2022 £	2021 £
Cash at bank with immediate access	<u>632,149</u>	<u>528,665</u>
<b>Total cash and cash equivalents</b>	<u>632,149</u>	<u>528,665</u>

## **1 Statutory Information**

The Parochial Church Council of St. Andrew's Church High Wycombe is a charity registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

### **Accounting Policies**

These financial statements are prepared on a going concern basis, under the historical cost convention. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body and are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ('the Charities SORP'), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

### **Going Concern**

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and/or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material.

### **Funds**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held are shown in note 11.

### **Income**

#### **Voluntary income and capital sources**

Collections are recognised when received by or on behalf of the PCC.

Planned giving is recognised when received.

### **Voluntary income and capital sources cont'd**

Tax recoverable on Gift Aid donations is recognised when the donation is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by fete, garden party and similar events are accounted for gross.

Sales of books and magazines from the church bookstall are accounted for gross.

The charity relies on volunteers to carry out many of its activities. However, in accordance with SORP, the value has not been included in these financial statements as they cannot be reliably measured.

### **Investment Income**

Interest entitlements are accounted for as they accrue.

### **Other Income**

Rental income from the letting of church premises is recognised when the rental is due.

### **Expenditure**

#### **Grants**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

#### **Parish Share**

The diocesan parish share is accounted for when due. Any parish share unpaid at 31 December is provided for in these financial statements as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

#### **Fixed assets**

Consecrated and beneficed property is not included in the accounts in accordance with s.10(2) of the Charities Act 2011.

All expenditure incurred in the year on consecrated or beneficed buildings and individual items under £3,000 is written off. Items over £3,000 are capitalised.

The freehold building is being depreciated over its expected useful life of 50 years.

Freehold land is not depreciated as it is not consumed by use.

#### **Current Assets**

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

#### **Pensions costs and other post-retirement benefits**

The PCC operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the PCC. The annual contributions payable are charged to the statement of financial activities.

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>2 INCOME AND ENDOWMENTS FROM</b>				
Voluntary Income				
Planned Giving				
Gift Aided	127,870	43,025	170,895	165,765
Non Gift Aided	64,080	13,331	77,411	74,397
Gift Aid Received	33,174	11,044	44,218	41,313
Total · Planned Giving	225,124	67,400	292,524	281,475
One Off Donations				
Gift Aided	23,075	1,950	25,025	2,210
Non Gift Aided	8,410	8,561	16,972	15,282
Gift Aid Received	6,107	138	6,244	0
Total · One Off Donations	37,592	10,649	48,241	17,492
Cash Offerings				
Cash at Services	4,839	654	5,493	644
Total · Cash Offerings	4,839	654	5,493	644
Grants received				
Grants received	1,329	30,224	31,552	55,934
Legacy received	51,967	0	51,967	0
Total · Grants & Legacies received	53,296	30,224	83,519	55,934
<b>Total Voluntary Income</b>	<b>320,851</b>	<b>108,926</b>	<b>429,776</b>	<b>355,545</b>
Activities for Generating Funds				
Office Services	412	0	412	277
Lettings	17,546	1,200	18,746	16,324
Bookstall	739	0	739	582
<b>Total Activities for Generating Funds</b>	<b>18,697</b>	<b>1,200</b>	<b>19,897</b>	<b>17,183</b>
Income from Investment				
Interest	1,044	5,043	6,088	21
<b>Total Income from Investment</b>	<b>1,044</b>	<b>5,043</b>	<b>6,088</b>	<b>21</b>
Charitable Activities				
Events				
Residential	1,513	0	1,513	301
Non Residential	3,728	6,868	10,596	6,228
Total · Events	5,241	6,868	12,109	6,529
Fees	7,108	867	7,975	5,395
Groups	0	14,974	14,974	10,243
<b>Total From Charitable Activities</b>	<b>12,348</b>	<b>22,709</b>	<b>35,058</b>	<b>22,167</b>
<b>Other Incoming Resources</b>	<b>18</b>	<b>0</b>	<b>18</b>	<b>905</b>
<b>Total Income</b>	<b>352,960</b>	<b>137,878</b>	<b>490,837</b>	<b>395,821</b>

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>3 EXPENDITURE</b>				
Fundraising trading costs				
Bookstall costs of goods sold	858	0	858	257
<b>Total · Fundraising trading costs</b>	<b>858</b>	<b>0</b>	<b>858</b>	<b>257</b>
Grants and donations				
Mission - Long Term				
Planned	26,890	720	27,609	47,443
<b>Total · Mission - Long Term</b>	<b>26,890</b>	<b>720</b>	<b>27,609</b>	<b>47,443</b>
Mission - Short Term				
Planned	0	0	0	(435)
One Off	0	0	0	480
Gift Day	0	0	0	0
<b>Total · Mission - Short Term</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45</b>
Christian Agencies				
One off	3,000	4,676	7,676	4,630
<b>Total · Christian Agencies</b>	<b>3,000</b>	<b>4,676</b>	<b>7,676</b>	<b>4,630</b>
Secular				
One off	0	2,677	2,677	0
B2a43 · Gift Day	0	0	0	0
<b>Total · Secular</b>	<b>0</b>	<b>2,677</b>	<b>2,677</b>	<b>0</b>
Parish				
Church Family One Off	10,200	690	10,890	10,485
<b>Total · Parish</b>	<b>10,200</b>	<b>690</b>	<b>10,890</b>	<b>10,485</b>
<b>Total · Grants and donations</b>	<b>40,090</b>	<b>8,762</b>	<b>48,852</b>	<b>62,603</b>
People				
Salaries	113,641	10,828	124,469	111,157
Employers NI	2,926	0	2,926	3,585
Pension	5,676	0	5,676	5,478
Expenses	3,921	0	3,921	2,219
Training	2,194	1,920	4,114	5,411
Staff Gifts	358	0	358	304
<b>Total · People</b>	<b>128,716</b>	<b>12,748</b>	<b>141,464</b>	<b>128,154</b>
Premises				
Major Equipment	1,710	1,123	2,833	836
Utilities	8,469	591	9,060	8,093
Insurance	3,507	0	3,507	3,096
Telephone / Internet	6,378	0	6,378	4,056
Maintenance	3,370	0	3,370	4,985
Equipment Rental	715	0	715	715
Property Rental	13,800	22,135	35,935	30,644
Building Projects	0	17,978	17,978	0
<b>Total · Premises</b>	<b>37,949</b>	<b>41,827</b>	<b>79,776</b>	<b>52,425</b>

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Services & Activities				
Licences	1,402	0	1,402	1,194
Hospitality	1,026	0	1,026	357
Publicity	436	0	436	803
Fees	4,910	0	4,910	4,160
Materials & Requisites	3,879	663	4,542	2,773
<b>Total - Services</b>	<b>11,652</b>	<b>663</b>	<b>12,315</b>	<b>9,287</b>
Events				
Residential	1,287	0	1,287	156
Non Residential	5,936	25,253	31,189	11,290
<b>Total - Events</b>	<b>7,223</b>	<b>25,253</b>	<b>32,476</b>	<b>11,446</b>
Parish Share & Admin				
Bank Charges	171	0	171	0
Parish Share	63,447	0	63,447	64,893
Stationery & Postage	965	0	965	469
Depreciation	975	0	975	975
<b>Total - Parish Share &amp; Admin</b>	<b>65,558</b>	<b>0</b>	<b>65,558</b>	<b>66,337</b>
Governance Costs				
Independent Examiners Fee	2,281	0	2,281	2,500
PCC Costs	806	0	806	765
Legal & Financial	227	0	227	35
<b>Total - Governance Costs</b>	<b>3,313</b>	<b>0</b>	<b>3,313</b>	<b>3,300</b>
<b>Total Expenditure</b>	<b>295,360</b>	<b>89,254</b>	<b>384,613</b>	<b>333,809</b>

The fee payable to the independent examiner for examining the accounts was £2,281 (2021: £2,500); no other services were provided by Stewardship'

**4 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total Funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Voluntary income	275,608	79,937	355,545
Activities for Generating Funds	17,183	0	17,183
Investment Income	21	0	21
Events	3,772	2,757	6,529
Fees	5,365	30	5,395
Groups	0	10,243	10,243
Other income	5	900	905
<b>Total</b>	<b>301,954</b>	<b>93,867</b>	<b>395,821</b>
<b>EXPENDITURE ON</b>			
Raising funds	257	0	257
Grants & Donations	39,069	23,534	62,603
People	113,797	14,357	128,154
Premises	34,851	17,574	52,425
Services & Activities	8,672	615	9,287
Events	4,907	6,539	11,446
Parish Share & Administration	66,337	0	66,337
Governance Costs	3,300	0	3,300
<b>Total</b>	<b>271,190</b>	<b>62,619</b>	<b>333,809</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>30764</b>	<b>31,248</b>	<b>62,012</b>
Transfers between funds	348	(348)	0
Fund Balances brought forward at 1 January	174,814	375,072	549,886
<b>Fund Balances carried forward at 31 December</b>	<b>205,926</b>	<b>405,972</b>	<b>611,898</b>

**5 GRANTS & DONATIONS**

	Institutions £	Individuals £	2022 Instit £	2021 £	Indiv 2021 £
Missionary support	3,000	8,208	11,208	3,100	6,150
Wycliffe	21,460	0	21,460	20,424	0
CMS	33	0	33	1,530	0
Disaster Relief	4,822	0	4,822	0	0
Relief of poverty	730	400	1,130	0	765
Church Plant	0	0	0	20434	0
Housing	10,200	0	10,200	10,200	0
	<b>40,245</b>	<b>8,608</b>	<b>48,853</b>	<b>55,688</b>	<b>6,915</b>

Institutions receiving greater than £1,000: £3,000 to Lighthouse High Wycombe in 2021 & 2022  
£10,200 to Hillside Resourcing Trust in 2021 & 2022

**6 STAFF COSTS**

	2022 £	2021 £
Wages & Salaries	124,469	111,157
Employer's NI	2,926	3,585
Pension Costs	5,676	5,478
	<b>133,071</b>	<b>120,220</b>

Administrative and management staff **9** **8**

The charity has 5.5 full time equivalent employed staff. Its activities are generally carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum. Remuneration and employee benefits payable to key management personnel employed by the PCC amounted to £91,686 in 2022 and £81,338 in 2021.

During the year employer's pension contributions totalling £5461 (2021: £5478) were payable to defined contribution personal pension schemes. (No pension contributions were owing at the balance sheet date (2021: £nil))

**7 FIXED ASSETS**

**Freehold Property**

Cost	£
At 31st December 2021 and 2022	<u>97,500</u>
Depreciation	
At 31st December 2021	22,425
Charge in year	975
At 31st December 2022	<u>23,400</u>
Net Book Value	
At 31st December 2022	<u>74,100</u>
At 31st December 2021	<u>75,075</u>
The property is St Andrew's House (the old vicarage next door to the church) held under a trust deed with the Diocese.	

**8 DEBTORS**

	2022	2021
	£	£
Prepayments	5,907	4,719
Debtors	4,738	8,022
Gift Aid receivable	7,867	5,672
	<u>18,512</u>	<u>18,413</u>

**9 LIABILITIES FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Creditors	2,389	4,048
Accruals	4,249	6,207
	<u>6,638</u>	<u>10,255</u>

**Operating Lease Commitments**

The charity has an operating lease for its photocopier. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this lease is as follows:

	2022	2021
	£	£
Payments falling due:		
Within one year	715	715
Between one and five years	1,133	1,848
	<u>1,848</u>	<u>2,563</u>

**10 RELATED PARTY DISCLOSURES**

Included in Wages & Salaries is £16,960 (2021: £15,833) paid to Mrs Debbie Dust, wife of the PCC Chair in her capacity as Community Outreach Worker and £1,967 (£2,070 in 2021) was paid to Mr David Holland who was on the PCC in his capacity as Children's Pastor as permitted by the governing document.

Included in Grants are payments to PCC members in their capacity as mission partners as follows:

	2022	2021
	£	£
Mr R Gravina/Wycliffe	10,720	10,270
Deanery Synod		
Donations from Trustees and family members for 2022 were £50,534 (2021 £63,884)		

No expenses were paid to, or for, non-clergy members of the PCC in either 2022 or 2021

Rev Dust, Rev Dixon & our curate S Russell are trustees and had customary clergy accommodation provided by the PCC.

Hillside Resourcing (HR) is a Charitable Incorporated Organisation (registered number 1174676) which is a subsidiary undertaking of the Church, as the PCC controls the appointment of the trustees of HR and the Church benefits from the provision of residential accommodation by HR.

	2022	2021
	£	£
Grant paid to Hillside Resourcing Trust	10,200	10,200
Rent paid to Hillside Resourcing Trust	13,800	13,800
	<u>24,000</u>	<u>24,000</u>

11	FUNDS	Admin & Premises	Nexus Project	Community	Gift Day	Mission	Church Plant	Pastoral	Resource Church	Worship	Disc & Training	Youth & Children	Total
	<b>Restricted Funds</b>												
	<b>INCOME</b>												
	Voluntary Income	1,000	68,000	7,890	0	8,682	0	0	23,103	0	0	250	108,926
	Activities for Generating Funds	0	0	0	0	0	0	0	1,200	0	0	0	1,200
	Charitable Activities and Other Income	0	5,113	22,552	0	0	0	87	0	0	0	0	27,752
	<b>Total Income Resources</b>	<b>1,000</b>	<b>73,113</b>	<b>30,443</b>	<b>0</b>	<b>8,682</b>	<b>0</b>	<b>87</b>	<b>24,303</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>137,879</b>
	<b>EXPENDITURE</b>												
	Grants & Donations	0	0	400	0	8,072	0	290	0	0	0	0	8,762
	People	0	0	12,748	0	0	0	0	0	0	0	0	12,748
	Premises and Services	0	17,978	0	0	0	0	0	22,726	1,123	0	663	42,490
	Events	0	0	25,142	0	0	0	0	37	0	0	74	25,254
	<b>Total Resources Expended</b>	<b>0</b>	<b>17,978</b>	<b>38,289</b>	<b>0</b>	<b>8,072</b>	<b>0</b>	<b>290</b>	<b>22,764</b>	<b>1,123</b>	<b>0</b>	<b>738</b>	<b>89,254</b>
	<b>NET INCOME(EXPENDITURE)</b>	<b>1,000</b>	<b>55,135</b>	<b>(7,847)</b>	<b>0</b>	<b>610</b>	<b>-</b>	<b>(203)</b>	<b>1540</b>	<b>(1,123)</b>	<b>0</b>	<b>(487)</b>	<b>48,624</b>
	Gross Transfers	-	61,717	(94)	0	0	0	(32)	0	0	0	0	61,591
	Fund Balances at 1 January	0	364,885	19,029	0	3,844	0	13,608	900	1,123	298	2,284	405,971
	<b>Fund Balances at 31 December</b>	<b>1,000</b>	<b>481,737</b>	<b>11,088</b>	<b>0</b>	<b>4,454</b>	<b>0</b>	<b>13,373</b>	<b>2440</b>	<b>0</b>	<b>298</b>	<b>1,797</b>	<b>516,187</b>

The assets and liabilities represented by the various funds are as follows:

	Fixed assets	Bank & cash balances	Other net assets	Total
	£	£	£	£
Restricted funds	0	516,187	0	516,187
Unrestricted funds	74,100	115,961	11,874	201,936
	<b>74,100</b>	<b>632,149</b>	<b>11,874</b>	<b>718,122</b>

#### Restricted funds are for the following purposes:

Admin & Premises	Grant for new sofa
Nexus Project	Church extension
Community	Christmas Day Lunch, Family Support Group, Starlight, Local Missions Fund, Supporting Families and Wednesday Lunch Club
Mission	Mission trips, the Garcia's, the Secchia's.
Church plant	St Mary & St George's church plant in Sands. Finished Aug 2021
Pastoral	Care fund (inc. money given for Families in need during Covid), and student aid.
Youth & Children	Money raised to help young people go on trips e.g. youth weekend away.
Worship	For new sound equipment
Gift Day	Not done 2021/2022
Disc & Training	Training & discipleship
Resource Church	Associate Minister grant

#### Transfers between Funds

During the year transfers were made to the restricted Nexus Project fund relating to monies initially received into general funds which were intended for the project. These transfers included a legacy of £51,967 and a previous years donation of £9,750.

St. Andrew's Church - High Wycombe  
Notes to the Accounts  
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11 continued FUNDS information for 2021

Restricted Funds	Admin & Premises	Nexus Project	Community	Gift Day	Mission	Church Plant	Pastoral	Resource Church	Worship	Disc & Training	Youth & Children	Total
<b>INCOME</b>												
Voluntary Income	0	36,862	22	0	3,081	15,000	7,500	16,889	0	0	583	79,937
Charitable Activities	0	30	12,973	0	0	0	27	0	0	0	0	13,031
Grants and Other Income	0	0	0	0	0	0	0	900	0	0	0	900
<b>Total Income Resources</b>	<b>0</b>	<b>36,892</b>	<b>12,995</b>	<b>0</b>	<b>3,081</b>	<b>15,000</b>	<b>7,527</b>	<b>17,789</b>	<b>0</b>	<b>0</b>	<b>583</b>	<b>93,868</b>
<b>EXPENDITURE</b>												
Grants & Donations	0	0	284	0	1,300	20,870	1,080	0	0	0	0	23,534
People	0	0	7,774	0	0	0	6,583	0	0	0	0	14,357
Premises	0	0	199	0	0	0	158	16,889	486	0	0	17,732
Services	0	0	0	0	0	0	0	0	0	0	457	457
Events	0	0	6,218	0	0	0	123	0	0	0	198	6,539
<b>Total Resources Expended</b>	<b>0</b>	<b>0</b>	<b>14,475</b>	<b>0</b>	<b>1,300</b>	<b>20,870</b>	<b>7,944</b>	<b>16,889</b>	<b>486</b>	<b>0</b>	<b>655</b>	<b>62,619</b>
<b>NET INCOME(EXPENDITURE)</b>	<b>0</b>	<b>36,892</b>	<b>(1,480)</b>	<b>0</b>	<b>1,781</b>	<b>(5,870)</b>	<b>(417)</b>	<b>900</b>	<b>(486)</b>	<b>0</b>	<b>(72)</b>	<b>31,248</b>
Gross Transfers	(208)	0	(140)	0	0	0	0	0	0	0	0	(348)
Fund Balances at 1 January	208	327,993	20,649	0	2,063	5,870	14,025	0	1,610	298	2,356	375,072
<b>Fund Balances at 31 December</b>	<b>0</b>	<b>364,885</b>	<b>19,029</b>	<b>0</b>	<b>3,844</b>	<b>0</b>	<b>13,608</b>	<b>900</b>	<b>1,124</b>	<b>298</b>	<b>2,284</b>	<b>405,972</b>

The assets and liabilities represented by the various funds as at 31 December 2021 were as follows:

	Fixed assets	Bank & cash balances	Other net assets	Total
Restricted funds	£ 0	£ 405,972	£ 0	£ 405,972
Unrestricted funds	75,075	122,693	8,158	205,926
	<b>75,075</b>	<b>528,665</b>	<b>8,158</b>	<b>611,898</b>

Restricted funds are for the following purposes:

Admin & Premises	Property related issues
Nexus Project	Church extension
Community	Christmas Day Lunch, Family Support Group, Starlight, Local Missions Fund, Supporting Families and Wednesday Lunch Club
Mission	Mission trips, the Garcia's, the Secchia's, the Santana's and Potter's village.
Church plant	St Mary & St George's church plant in Sands.
Pastoral	Care fund, legal aid and student aid.
Youth & Children	Money raised to help young people go on trips e.g. youth weekend away.
Worship	For new sound equipment
Gift Day	Not done 2021/2022
Disc & Training	Training & discipleship
Resource Church	Associate minister grant