

The Parochial Church Council of the Ecclesiastical Parish of St Andrew's, Oxford

Annual Report and Financial Statements of the Parochial Church Council for the year ended
31st December 2022

This report is prepared in accordance with Church Accounting Regulations 2006 and the requirements of the Charities Act 2011 and covers the activities of St Andrew's Parochial Church Council during the year ending 31st December 2022. In line with the provisions of the Charities Act the Parochial Parish Council is now registered as a charity (Charity Registration 1129280).

Administration Details

Incumbent	The Reverend Dan Heyward The Vicarage 46 Charlbury Road, Oxford OX2 6UX
Bankers	Barclays Bank plc 211 – 213 Banbury Road Oxford OX2 7HH
Auditors	Wenn Townsend 30 St Giles Oxford OX1 3LE
Solicitors	Winckworth Sherwood 16 Beaumont Street Oxford OX1 2LZ

Membership of the PCC/Trustees

Incumbent	The Reverend Dan Heyward
Associate Vicar	The Reverend Paul White
Curates	The Reverend Henry Swayne (from July 2022) The Reverend Tom Murray The Reverend Judy Harvey (SSM) The Reverend Tom Howell (SSM) The Reverend Dr Elizabeth Pitkethly (SSM)
Churchwardens	Miss Claire Lewis Mr Tim Cooper

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Deanery Synod Representatives Mrs Harriet Bayly (until April 2022)

Ms Anna Bishop
Mr Charlie Cannell
Mr Stephen Pereira
Mr Steve Saunders
Dr Mark Smith

Elected Members

Mr Mathias Butler
Mrs Fiona Crisp
Mr Michael Crofton Briggs (until April 2022)
Mrs Patricia Dass (from April 2022)
Mr Andrew Down
Mr Conrad Dirckx
Mrs Rebecca Ekins
Mrs Sarah Gooding
Mrs Vanda Hodgkinson
Mr Charles Olver
Mr Darrel Ross
Miss Sarah Smith

Structure, Governance and Management

St Andrew's Church is a single Church of England benefice in the Oxford Deanery of the Diocese of Oxford, and its PCC has the responsibility of co-operating with the Vicar in promoting in the parish the whole mission of the church: pastoral, evangelistic, social, and ecumenical.

The PCC comprises:

- . All ordained ministers beneficed or licensed to the parish.
- . Any deaconesses or lay workers licensed to the parish.
- . The Churchwardens, being actual communicants, whose names are on the electoral roll.
- . Readers as determined by the APCM (Annual Parochial Church Meeting).
- . Lay members of general, diocesan and deanery synods whose names are on the electoral roll.
- . Elected lay representatives
- . Co-opted members (at the PCC's discretion) not exceeding one fifth of the elected lay representatives.

The PCC operates through a number of different Working Groups which meet on a regular basis through the year and report monthly to the PCC.

The Standing Committee is empowered to act on the PCC's behalf between meetings, planning PCC business, overseeing human resource issues and overseeing capital expenditure.

There are 5 working groups made up of PCC members and members of the church congregation to oversee the implementation of the strategy for the PCC.

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These are:

- Children and Families
- Young People
- Whole Life Discipleship (currently in abeyance)
- World Mission Group
- Standing Committee

In addition, a Pastoral Care Committee was set up with the Associate Vicar as chair. This reports periodically to PCC.

The ministry and mission in Cutteslowe is now governed (since March 2020) by a Bishop's Mission Order. The PCC has representatives on the Cutteslowe Enabling Group – a forum through which governance for Cutteslowe is expressed alongside the other church partners (St. Michael's and All Angels, Summertown; St. Peter's, Wolvercote; and Summertown URC). The PCC also has a representative on the Elder's group for the Cutteslowe Community Church.

In 2021 a separate Eco Advisory project group was established and has continued to meet periodically in 2022.

The Chair of each of these working and project groups is a member of the PCC and the other members may also be from the PCC or from the church body who have skills and/or a special interest in the work of the group.

The day-to-day operations of the church's life are delegated to a staff team employed by the Council under the direction of The Revd Dan Heyward who holds the office of Vicar.

Appointment of lay representatives of the PCC

The elected lay representatives hold office for a three-year term, with one third of them retiring at the APCM each year. Churchwardens are elected annually. The APCM of St Andrew's has limited to six the number of years during which a lay representative may continuously hold office. A person qualified to be elected as a lay representative must be on the electoral roll of St Andrew's Church, be an actual communicant, be aged at least sixteen and have convinced the APCM of their willingness to serve.

Introduction & Training of PCC members

On appointment, PCC members receive a document which outlines their legal responsibilities as trustees. Trustee members receive annually the Standing Orders, covering PCC and Working Group business, and major policy documents, such as the church's Safeguarding Policy. All PCC members are made aware of the issues facing council at its monthly business meeting and through the circulation of documents, discussion forums and the work of working & project groups. General

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information about the day-to-day ministry of the church is obtained through the Vicar's weekly email and regular fellowship with other church members. All PCC members are encouraged to get to know and support the employees of the church.

Responsibilities of the Parochial Church Council (PCC)

The PCC is responsible for preparing the Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, which applies to the Parochial Church Council, requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of the incoming resources and application of resources of the PCC for that period. In preparing these financial statements the PCC is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the church will continue to operate.

The PCC is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008, the Church Accounting Regulations 2006. It is also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The PCC is responsible for the maintenance and integrity of the Council and financial information included on the PCC's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Key Management Personnel

The church considers its key management personnel comprises of the Standing Committee plus the Operations Manager.

The Standing Committee is made up of:

- The Vicar
- The Churchwardens, Treasurer, PCC Secretary, Lay Chair of the PCC and one/two other trustees from the PCC. They are all trustees.
- The Associate Vicar

The Associate Vicar and the Operations Manager are employed by the PCC.

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The clergy are paid according to the stipend scale set by the Church of England.

A rolling programme of salary benchmarking for all non-clergy staff posts is in place. Every 5-6 years each post is compared to similar posts in the public, private and charity sector. All staff posts were reviewed in 2021.

Risk Management

The general finances of the church have received close attention by the key leadership of the church and the Standing Committee and the financial position has been communicated at key points to enable church members to remain informed. The finances are discussed every other month by the PCC which has taken its responsibilities seriously.

Health and safety risk continues to be monitored through the risk assessments and governance processes and policies of the church – and is predominantly overseen by the Operations Manager and her team.

Reputational risk within the local church is managed through careful safeguarding process and monitoring assisted by the Parish Safeguarding Officer. The implementation of the Safeguarding Dashboard in 2022 has assisted in the oversight of safeguarding policies and practices.

There is limited ability to manage the broader reputational risk of debates that loom large within the Church of England and the Anglican Communion – however, the PCC is aware of the implications on reputation, giving, and financial health with changes in doctrine and practice in the broader church.

Objectives and Activities for the Public Benefit

Aims of the Church

St Andrew's is an evangelical church family in North Oxford which draws a wide range of people from a wide range of places. Our desire is to glorify God by gathering people of all ages into His family, growing up in our faith and going out into Oxford and beyond to make a difference for Christ. To this end we are a seven-day-a-week church running a vibrant programme of events and ministries designed to help people of every age and stage in their Christian life grow in their relationship with God and each other.

Our vision is "To see lives transformed by Jesus" and we have three priority areas to help us shape our activity to achieve the vision.

- 1) **Transforming communities:** There are two key strands to this work. One is to encourage and promote Christian wisdom through discipleship, and courses that enable the church to connect with society in areas where there is a hunger for help. These include courses such as parenting courses, social media and internet awareness courses, marriage and marriage preparation courses, and consideration of how to deal with issues of ageing such as

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dementia and continued spiritual growth in the older years.

The second strand, encompasses the work we do within certain communities to see transformation on the ground. Church planned and organised activities primarily relate to North Oxford and Cutteslowe where we invest time and attention to encourage change within those communities. For North Oxford, we note the amount of loneliness, the quest to succeed academically and materially, and the consumer culture. For Cutteslowe, the challenges we note are particularly around disaffected young people, economic hardship, and relationship challenges. Questions of identity, and mental wellbeing span both communities. Church members are also involved in giving their time and energies to transforming their local communities in their neighbourhood and schools, workplaces, and through being part of charitable projects such as: Street Pastors; Oxford Winter Night Shelter; the Gatehouse; the Porch; Asylum Welcome; Oxford Pastorate, Oxford Schools Chaplaincy to name but a few. The church also supports, through its mission partners and through other mission agencies, transformation of lives and communities in other parts of the world.

Ultimately, we believe that true transformation comes through a knowledge and faith in Christ and so transforming communities includes our work of evangelism expressed mainly through one to one discussion and Alpha courses.

- 2) **Developing godly leaders:** our work in this area is less developed, although we have a history of being the place of worship, discipleship, and in some cases, training, for many godly leaders in both the secular and spiritual spheres. We are keen to ensure that our emphasis is on all the people of God whilst recognising that many in our number are appointed to positions of leadership, have a gift of leadership or are potential future leaders. Many of our mission partners invest particularly in training leaders, and St Andrew's is a place of training for those exploring ordained ministry. In 2022, we have welcomed 7 ordinands undertaking placements from local theological colleges, and we are training and benefitting from the ministry of 4 curates.
- 3) **Growing churches:** We understand that St Andrew's is a gathered community, and where possible, we would like to be able to support and resource other churches in the areas in which we live. Many people contribute to their local church alongside their commitment to St Andrew's. We are committed to seeing St Andrew's grow in depth as a church, and we would like to see our number grow as well.

We see ourselves as a church that grows other churches. That is through the deployment of godly leaders, but also through new initiatives to grow churches in existing and potentially new areas. The Cutteslowe Church has continued to flourish under the leadership of Rev Tom Murray, and under the auspices of the Bishop's Mission Order.

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The values of St Andrew's are meant to mark out what we celebrate and value in St Andrew's rather than provide a prescriptive list of what any church does. We aspire to grow in these values as we grow in the fruits of the Spirit.

- a. Audacious Generosity – We are generous with one another and with the communities in which we live and serve. To see lives transformed by Jesus will mean that we see lives of audacious generosity in the church.
- b. Courageous Vulnerability - We are undefended, honest and vulnerable before God and before one another in order that we might help one another on the journey of faith, and so that the work of God's grace in our lives might be clearly shown. We expect to help others on their journey with God by seeing how He has helped us.
- c. Determined Service - We are called to serve, and we do so to one another without respect for status. We recognise that persistence in service is the call of Christ on His people – we are here to serve until Christ comes again or calls us home – and we are just one part of a long legacy of God's people in this place.

The activities employed to address our vision have been curtailed and often adapted due to the pandemic, but they include:

- Encouraging and facilitating prayer through monthly and weekly prayer meetings and regular teaching on prayer.
- The provision of four different styles of church services most Sundays, encouraging a wide range of people to be involved in wholehearted worship, including a range of activities for children and young people.
- Provision of small informal groups, notably house groups, but also more targeted groups such as Monday Mums, for older and retired folk, and discussion forums to explore Bible teaching on specific issues and its guidance and application to daily life.
- Running courses and places of connection for the church and local community like parenting, waiting for children, marriage and marriage preparation, as well as a Community Café on Wednesday afternoons.
- Voluntary opportunities to serve and care, through hospital visiting, welcoming visitors and providing meals.
- Provision of mid-week baby and toddler groups which are available to parents in the church and the local community.
- Provision of youth groups that meet on Sundays and during the week.
- Informal and formal youth work in Cutteslowe.
- Leading Cutteslowe Connected, a church in a local community, and facilitating the Cutteslowe Church Partnership – notably running and facilitating the Cutteslowe Food Larder.
- Provision of the church to outside bookings for meetings and concerts – and particularly through the provision of space for Oxford Schools Chaplaincy and Discovering Prayer.
- Opportunities for any church members to volunteer their time, talent and financial resources to support the ongoing work of the church.
- Support for different mission partners and organisations in the UK and abroad.
- Partnering with churches across Oxford and the Diocese in the gospel.

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The above strategies illustrate some of the ways in which the members of the PCC, as trustees, have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Long-term Strategies and Yearly Objectives

The PCC understands that St Andrew's exists to see lives transformed by Jesus. This has been considered and discussed in various PCC meetings and church vision days and has been preached on repeatedly and communicated to the APCM as we have thought about our three key priorities in this context – developing godly leaders, growing churches and transforming communities.

The key long-term initiative has been to grow church in Cutteslowe within the Anglican framework of a Bishop's Mission Order. This was approved on 9th March 2020.

The PCC will work with clergy and the working groups to establish the strategies and objectives which will deliver the church's vision and mission. This process of objective setting will become part of the annual planning process of the PCC.

Grant Making Policies

Part of St Andrew's PCC commitment to be a resourcing church is evidenced in its financial commitment to individuals and organisations working throughout the world. The World Mission Working Group meets regularly to review circumstances and make recommendations to the PCC regarding the allocation of funds. The grants are normally set for each mission partner for the year ahead and the mission partner is informed.

There is also a Cutteslowe Community Fund which is used to respond to needs of people in Cutteslowe with small grants. 2022 saw an increase in community giving to the Cutteslowe Food Larder as part of this fund.

Use of Volunteers

Volunteers are involved in many different aspects of the work of the church.

All volunteers who are involved with children, young people and vulnerable adults are subject to DBS checks in line with St Andrew's Safeguarding Policy.

Safeguarding training is required in line with Diocesan and Church of England guidelines.

In respect of Safeguarding, the Parish Safeguarding Officer has been active in meeting with clergy, staff and ministry leads (in St Andrew's and Cutteslowe) and ensuring that the growth of a culture of safeguarding remains a priority with volunteers, staff and PCC. The PSO has a standing item on every PCC and SC agenda and makes a separate annual report to both PCC and APCM, reflecting on key trends, issues of note, audit and objectives. Important to note in 2022 are the following key initiatives:

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- Audit of parish safeguarding work using the dashboard – this has become our main tracking tool
- Implementation of the 2022 to 2025 training framework
- Implementation of the new Safer Recruitment and People Management guidance – this presents some challenge with the 16 step process which needs to be applied proportionally for each role.

Achievements and Performance

Church Attendance

	2022	2021	2020	2019	2018
Electoral Roll at the APCM	364	392	387	350	468
Attendance – 16 years plus week Second Sunday in October	330 (in person)	282 (in person)	N/A	320	385
Attendance – under 16 years week Second Sunday in October	96 (in person)	107 (in person)	N/A	101	123

Attendance in person at services has increased through the year as life started to return to normal after the pandemic for more people. All services were still live streamed with an estimated online view of 176 for the Second Sunday in October – which is consistent with other weekly viewing.

General Review of the Year

We outlined 5 key areas of focus for the year in 2022:

Continued emphasis on the centrality of prayer

Prayer has been at the heart of the activity of the church in 2022 – with prayer meetings online and in person, prayer ministry in services and intercessory prayer interwoven through services. Prayer meetings include the monthly Prayer and Praise meeting, as well as weekly Anglican morning prayer, the “Seek First” prayer meeting and church Friday morning prayer each week. A regular rhythm of prayer for Cutteslowe has also emerged with a weekly and a monthly prayer meeting.

We have been delighted to ensure that four distinct services can take place on a Sunday through 2022 – each with their own particular style, yet coming together under a common vision, and a focus on prayer. 2022 saw the establishment of a pattern of worship in the four services that is unique but identifiable. Youth and children's work continues to grow and we continue to focus on intergenerational worship.

House groups have continued to be a core part of our midweek prayerful worship, and a place of prayerful support and now have a regular timetable with a mix of centrally run initiatives (such as

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the Lent course), centrally provided programmes for home group study and locally provided programmes. Many small groups are fundamental to providing pastoral care and engagement.

Embedding the vision, priorities and values into ministries across the church

We continue to seek to embed our vision, priorities and values into the lifeblood of the church. Our communication continues to develop to reflect these things. In 2022, the development of a community café – CASA (café at St Andrew's) – has been a good way to welcome people from the community into the church building. Relationships are being built there which lead to lives being transformed by the love of Jesus. As we develop godly leaders, we have tried to establish an internship scheme, and have benefitted from the ministry of two interns in 2022 who have enjoyed Oxford life and grown in their discipleship and opportunities to minister to young people.

Continued investment in Cutteslowe and support of the leadership under the new Bishop's Mission Order for the Cutteslowe Connected Church

A Bishop's Mission Order was agreed and signed for the Cutteslowe Connected Church (CCC) on 9th March 2020. Revd Tom Murray is the named leader of the Cutteslowe Connected Church and has the support of St Michael's Summertown and St Peter's Wolvercote in developing mission and ministry in that area of Oxford.

Governance of the BMO sits with the Cutteslowe Enabling Group on which Vanda Hodgkinson, Tom Murray and Dan Heyward sit alongside colleagues from the St Peter's, St Michael's and the Summertown URC.

The freedom and permissions given by the new BMO, alongside the opportunity presented by the pandemic have allowed for significant flourishing of the ministry in Cutteslowe.

Highlights in 2022 have included:

- This year has seen Sunday worship continue to meet in Cutteslowe Primary School. The average attendance over the last 6 months has been 32 (12 under 16's and 22 Adults. CCC's three 'connect groups' (or home groups) continue to meet.
- The Community Larder continues to be a huge support in the community. We have offered a free 3 month membership to all Ukrainian families who have recently arrived in Oxford. We have also established an additional community hardship fund to support the community. The Larder currently has 125 members and 25 volunteers. The Larder has also developed links with Cutteslowe Primary School and the city council to help combat the cost-of-living crisis.
- There has been a marked increase in youth involvement in Cutteslowe Connected Church this year, particularly after the "Know your worth" course was run for teenage girls with 8 girls attending.

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- The Cutteslowe Community Partnership continues to meet 4 times per year to help see the local community thrive. The Cutteslowe Connected Church has benefitted from strong relationships with local churches particularly St. Michael's Summertown in supporting the excellent work there responding to Ukrainian families moving into the area.
- A small group are actively involved, on behalf of local churches, in exploring possible links with proposed new development on the Water Eaton estate
- We are partnering with 'Care for the Family', to run an internet safety evening at Cutteslowe Primary School.
- Christmas was a particularly joyful season for Cutteslowe – with Christmas Dinner provided to the community, and the first gathering on Christmas Day for the church – with over 40 people joining to celebrate together.

Continued emphasis on creation care in our decision making

Following the establishment of the Eco Advisory Group and the emphasis on Creation Care coming from the fabulous zoom workshop in 2021 by the St Andrew's Retirement Network (STAR) decision making continues to be shaped by a concern for environmental care. This was particularly noteworthy in the decision to replace the lighting in the main body of the church in 2022. The new LED lights will be significant in reducing our energy consumption going forward.

The cost of energy provision in the church has been significant this year, and we are grateful for a diocesan grant to help with the cost of this. We continue to monitor and actively manage heating and lighting consumption.

We continue to seek to highlight creation care as a key part of discipleship and have focused on this theme in prayer meetings, preaching and in services.

Building team and a common purpose across the church – within staff team and beyond

With four curates in training at St Andrew's we recognise our responsibilities in developing godly leaders, and in supporting endeavours beyond our own parish. We were pleased to be able to welcome Henry Swayne and his family as curate in July 2022 and have benefitted from their ministry amongst us.

There was some shift in the church staff team in 2022 – notably in the Operations Team where staff left and were replaced. For the first time in a long time we had a full complement of Operations Team staff in Autumn 2022. We were sad to say farewell to Ryan Torrie our Youth Pastor, and since the Summer 2022 we have been seeking to recruit into this role.

We continue to build our intern capacity, and have benefitted from a youth intern, Reuben Ruckman, who joined us in September in a part time capacity and has ably assisted the team under the supervision of the curate and a youth volunteer.

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In addition to this, the following should be noted:

We continue to be a church that seeks to make disciples. Men's and women's ministry groups continued to meet when possible at key moments in the year – primarily in breakfast meetings or evening events (such as advent craft evenings). There were numerous events which sought to build community in 2022 where that was possible – including picnics, coffee mornings, lunches, and particularly (with thanks to Rohaise Lowe), the re-introduction of Supper after the 6pm service to give a sense of community and hospitality.

Care of the elderly happened through the regular calls and ministry of the pastoral visiting team and by clergy.

Parenting courses, championed by Vicky Lavy who has become a Care for the Family co-ordinator, have been well received. The marriage preparation course was expertly run by Andy and Andrea West.

For our children, Lesley Dentry, our Children and Families worker, continues to ensure that there is a varied and meaningful provision of opportunities for young people to grow in their journey of faith – through Sunday groups, midweek social events, and baby and toddler groups. Reviewing the intergenerational worship journey of the church is a key next step and needs more focus in 2023.

We continue to support our mission partners overseas and in the UK. In 2022 many of our mission partners were reviewing their vocation following the pandemic. 2022 saw the invasion of Ukraine, and a significant gift from the church to Innovista, the charity headed up by Jason Lane, one of our mission partners, who worked to support local churches in the relief effort. We also celebrated with Tim and Judy Rous who left for the DRC as mission partners and we were able to fund the printing of prayer books in the local Lingala language. One of our mission partners, Elisama Daniel, from South Sudan, successfully completed his PhD through Oxford Centre for Mission Studies, and so we have reviewed and completed our financial support for him.

Behind the scenes, ChurchSuite continues to be developed as our key communication platform. New expense management and financial systems have much improved back office administration and reporting, and all our IT is now cloud-based.

The building continues to be actively used with the local community. Monday Mums and Baby and Toddler Groups were well attended. External users included ballet classes, Pilates classes and choirs. We continue to offer office space to Oxford Schools Chaplaincy (OSC) and Discovering Prayer.

Financial Review

Total income for the year amounted to £835,986 (2021: £712,519) and total expenditure came to £789,801 (2021: £651,772) giving a surplus of £46,185 (2021: £60,747). The income figure includes a

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legacy of £65,009 without which the year would show a deficit; nevertheless the overall picture remains healthy.

The main source of income is donations from church members to the unrestricted Mission and Ministry Fund which increased to £665,243 from the 2021 figure of £592,235, most of the increase being accounted for by the legacy mentioned above. The unrestricted income is supplemented by two gift days for World Mission and the work in Cutteslowe, and in 2022 there was an additional appeal for funds to support the work of Innovista in Ukraine.

Unrestricted expenditure was £661,116 (2021: £574,260). Most of our expenditure goes to supporting our own directly employed staff, including those working in Cutteslowe, our mission partners, and our contribution to the Diocese (the parish share) which indirectly provides for the Vicar and one curate. The increase in expenditure from the previous years was across a number of budget headings including staff costs, building repairs and utility bills.

Grants totalling £100,632 (2021: £55,961) were made during the year, including £39,485 to Ukraine as well as regular support for mission partners and other causes.

Cash Flow

The cash flow analysis for 2022 shows a small decrease in the cash position during the year following investment in a new lighting system for the main church.

Reserves policy

The PCC strives to ensure that sufficient reserves are held to maintain its ministry and honour its obligations to the Diocese, its staff and those it supports from its funds. Part of this obligation is to ensure that the buildings are maintained in good condition so that they can provide for this and future generations of members.

The target range is between £75,000 and £125,000 which represents approximately 1.5 to 2.5 months of Mission and Ministry Fund expenditure.

At the end of 2021 the balance in the unrestricted Mission and Ministry Fund was £333,201. By the end of 2022 this figure had increased to £361,828. Disregarding the fixed assets, this represents a freely available reserve of £164,540, compared with the equivalent figure of £207,437 at the end of 2021.

The PCC has set a budget for 2023 assuming a deficit for the year of around £70,000. Although this is affordable in the short term, deficits are of course not sustainable indefinitely. The 2023 budget includes only a small increase in giving, and a number of expenditure items can, if necessary, be deferred (though not indefinitely).

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Investment policy

The PCC has the power to invest unused funds and to generate income from investments. To achieve this, they have opted to keep funds liquid during the year and generate cash returns whilst doing so.

Risk Analysis

As part of its responsibilities the PCC maintains an overview of the various activities of the church to ensure that the best current practice is followed. Policies are in place for particular areas of the work of the church.

Plans for the Future

Looking ahead, specific goals for 2023 include:

- Continued emphasis on the centrality of prayer and worship;
- Recruitment of youth pastor to develop youth work, and the further development of leadership programmes in interns;
- Continued investment in Cutteslowe to see Cutteslowe Connected Church flourish and to build the strategy for engagement on new estates;
- Build the sense of common vision, purpose and relationships through social events, eating together and a church weekend away;
- Address, teach and respond to changes in practice and doctrine in the Church of England in relation to human sexuality;
- Further develop intergenerational church strategy – focusing on youth and children's ministry, ministry for single people and our "all age" times together.

This Annual Report was approved by the members of the PCC at their meeting on the 3rd April 2023 and signed on their behalf by:

Claire Lewis (Churchwarden) Date

Andrew Down (Treasurer) Date

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**Independent Auditor's Report to the Trustees of The Parochial Church Council of the Ecclesiastical
Parish of St Andrew's, Oxford**

Opinion

We have audited the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St Andrew's, Oxford (the 'charity') for the year ended 31st December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2022, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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31st December 2022

**Independent Auditor's Report to the Trustees of The Parochial Church Council of the Ecclesiastical
Parish of St Andrew's, Oxford (continued)**

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt about the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Annual Report and Financial Statements of the Parochial Church Council for the year ended
31st December 2022

**Independent Auditor's Report to the Trustees of The Parochial Church Council of the Ecclesiastical
Parish of St Andrew's, Oxford (continued)**

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 3 and 4, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management, those charged with governance around actual and potential litigation and claims;
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing internal audit reports;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

The Parochial Church Council of the Ecclesiastical Parish of St Andrew's, Oxford

Annual Report and Financial Statements of the Parochial Church Council for the year ended
31st December 2022

**Independent Auditor's Report to the Trustees of The Parochial Church Council of the Ecclesiastical
Parish of St Andrew's, Oxford (continued)**

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Wenn Townsend, Statutory Auditor
30 St Giles
Oxford
OX1 3LE

.....2023

Wenn Townsend is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

The Parochial Church Council of the Ecclesiastical Parish of St Andrew's, Oxford

Annual Report and Financial Statements of the Parochial Church Council for the year ended
31st December 2022

Statement of Financial Activities

			2022	2022	2022	2021	2021	2021
		Note	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
			£	£	£	£	£	£
Income								
	Donations and legacies	4	665,243	124,197	789,440	592,235	87,028	679,263
	Charitable activities	5	28,077	806	28,883	16,578	165	16,743
	Investments	6	235	0	235	196	0	196
	Other	7	15,383	2,045	17,428	11,971	4,346	16,317
Total Income			708,938	127,048	835,986	620,980	91,539	712,519
Expenditure								
	Church Ministry	9	633,074	56,095	689,169	539,535	56,276	595,811
	Outside Giving	10	28,042	72,590	100,632	34,725	21,236	55,961
Total Expenditure			661,116	128,685	789,801	574,260	77,512	651,772
Net incoming/(outgoing) resources before transfers			47,822	(1,637)	46,185	46,720	14,027	60,747
Gross Transfers between funds		16,17	(10,001)	10,001	0	9,756	(9,756)	0
Net movements of funds			37,821	8,364	46,185	56,476	4,271	60,747
Balances brought forward at 1 January			612,119	64,255	676,374	555,643	59,984	615,627
Balances carried forward at 31 December			649,940	72,619	722,559	612,119	64,255	676,374

The Parochial Church Council of the Ecclesiastical Parish of St Andrew's, Oxford

Annual Report and Financial Statements of the Parochial Church Council for the year ended
31st December 2022

Balance Sheet

		Note	2022 £	2021 £
Tangible Fixed Assets				
	Property		449,321	449,321
	Other fixed assets		189,031	117,750
		11	638,352	567,071
Current Assets				
	Debtors	12	62,336	69,369
	Cash at bank and in hand		229,139	230,318
			291,475	299,687
Creditors: amounts falling due within one year				
	Creditors and accruals	13	(46,060)	(19,981)
	Bank borrowing repayable within one year	14	(8,580)	(8,580)
			(54,640)	(28,561)
Net Current Assets			236,835	271,126
Total Assets less Current Liabilities			875,187	838,197
Creditors: amounts falling due after more than one year				
	Bank borrowing repayable after more than one year	14	(152,628)	(161,823)
Total Net Assets		15	722,559	676,374
Unrestricted Income Funds				
	Mission & Ministry Fund		361,828	333,201
	Capital Asset Fund		288,112	278,918
		16	649,940	612,119
Restricted Income Funds		17	72,619	64,255
Total Accumulated Funds			722,559	676,374

These accounts were approved by the members of the PCC at their meeting on the 3rd April 2023 and signed on their behalf by:

Claire Lewis (Churchwarden) Date

Andrew Down (Treasurer) Date

The Parochial Church Council of the Ecclesiastical Parish of St Andrew's, Oxford

Annual Report and Financial Statements of the Parochial Church Council for the year ended 31st
December 2022

Statement of Cash Flow

			2022	2021
			£	£
Cash flows from operating activities:				
	Net cash provided by operating activities		109,558	78,447
Cash flows from investing activities:				
	Dividends, interest and rents from investments	6	235	196
	Purchase of property, plant and equipment	11	(101,777)	(17,790)
	Net cash used in operating activities		(101,542)	(17,594)
Cash flows from financing activities:				
	Repayment of borrowing	14	(9,195)	(9,312)
	Net cash used in financing activities		(9,195)	(9,312)
Change in cash and cash equivalents in the year			(1,179)	51,541
	Cash and cash equivalents at the beginning of the year		230,318	178,777
	Cash and cash equivalents at the end of the year		229,139	230,318

Reconciliation of net income to net cash flow from operating activities

			2022	2021
		Note	£	£
Net income for the year as per the Statement of Financial Activities			46,185	60,747
Adjustments for:				
	Depreciation charges	11	30,496	26,005
	Dividends, interest and rents from investments	6	(235)	(196)
	Decrease (+) / Increase (-) in debtors	12	7,033	(3,722)
	Increase (+) / Decrease (-) in creditors	13	26,079	(4,387)
Net cash provided by operating activities			109,558	78,447

Annual Report and Financial Statements of the Parochial Church Council for the year ended 31st
December 2022

Notes on the financial statements

1. Explanatory notes to the financial statements

Basis of preparation and assessment of going concern

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The accounts are presented in a format compatible with the Church Accounting Regulations 2006.

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

2. Accounting policies

a) Income

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

Voluntary Income:

- **Collections** are recognised when received by and on behalf of the PCC.
- **Planned giving** is recognised when received, except for gifts in advance of the period for which they are pledged, which are included in deferred income. Where a donor specifies that a gift is to be spent over a future period beyond the end of the financial period covered by the SOFA then the gift is shown as a liability in the balance sheet at the year end and will be recognised as income in future financial periods in accordance with the donor's wishes.
- **Income tax recoverable** on gift aid donations is recognised when the donation is received.
- **Legacies:** entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

b) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

- **Grants and donations** are accounted for when paid, or when awarded if that creates a binding obligation for the PCC.
- **The Diocesan Parish Share** is accounted for when due for payment.
- **Irrecoverable VAT** is charged against the expenditure heading for which it was incurred.

The Parochial Church Council of the Ecclesiastical Parish of St Andrew's, Oxford

Annual Report and Financial Statements of the Parochial Church Council for the year ended 31st December 2022

c) Fund accounting

- **General Funds (unrestricted)** are referred to by the PCC, and therefore in these financial statements, as the 'Mission and Ministry Fund'. This represents the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC as set out in the Church's Vision Statement.
- **Designated Funds** are that part of the unrestricted funds earmarked by the PCC for a particular purpose.
- **Restricted Funds** represent those funds to be used for specific purposes as requested by the donor.

The PCC does not usually invest for each fund separately and interest is attributed to the Mission and Ministry Fund.

d) Fixed assets and depreciation

Fixed Assets are stated at cost less accumulated depreciation and accelerated write offs.

Consecrated and benefice property is excluded from the accounts by section 10(2) of the Charities Act 2011.

In line with this policy all costs associated with the construction of the permanent annexe along the south side of the church, referred to as the Jubilee Project, were written off as incurred.

Moveable church furnishings held by the churchwardens on special trust for the PCC and which will require a faculty for disposal since the PCC considers this to be inalienable property, are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case, the item is not capitalised, but all items are included in the church's inventory.

Tangible fixed assets costing over £1,000, with a useful life of over one year, are capitalised and depreciated on a straight-line basis over the length of their expected useful life as follows.

Property Fittings	5-15 years life	7-20% annual depreciation rate
Furniture and Av equipment	3-10 years life	10-33% depreciation rate

The value of the house purchased during 2011 and occupied by the Associate Vicar is accounted for at purchase value plus the cost of capital improvements. The house is not being depreciated on the basis that annual expenditure on repairs and upkeep maintains the property to a high standard, and as such, its useful life is extended into the foreseeable future and any depreciation would be immaterial.

e) Other cash accounts under church control

Certain church groups are responsible for their own petty cash accounts which are partly funded by the church and the balances on these accounts at the year-end have been included in incoming resources from church activities. Both the income and expenditure for the office petty cash account have been recorded in these accounts and the cash in hand balance carried forward.

f) Current assets

Amounts owing to the PCC at the year-end date in respect of fees, gift aid recoverable or other income are shown as debtors less provision for amounts that may prove uncollectible.

The Parochial Church Council of the Ecclesiastical Parish of St Andrew's, Oxford

Annual Report and Financial Statements of the Parochial Church Council for the year ended 31st
December 2022

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

h) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

i) Grants

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

j) Pensions

Contributions to the St Andrew's Church defined contribution scheme are included in the accounts where payable.

k) Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements, including expectations for the potential impact of COVID-19 on the charity. They have concluded that the budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

3. Related Party Transactions

Grant payments

From time to time the PCC authorises grant payments from the Mission and Ministry Fund and from restricted funds to individuals and organisations who have connections to Trustees of the charity serving on the PCC. The details of such payments during the year are as follows.

			2022	2021
			£	£
Grant Recipient	Trustee	Relationship		
Innovista International - Jason Lane	Rachel Lane	Wife of Jason Lane	6,825	6,500
Jason Lane	Rachel Lane	Wife of Jason Lane	50	50
Oxford Pastorate (OP)	Mark Smith	Husband of Jane Smith, OP employee	750	750
Oxford Schools Chaplaincy (OSC)	Andrew Down	Husband of Frances Down, OSC trustee	750	750
	Dan Heyward	OSC trustee		
Church Mission Society (CMS)	Rachel Lane	Daughter of Charles Clayton, CMS trustee	11,025	10,500

Donations

The aggregate value of donations made to the church by Trustees who served as PCC members during the year was £52,321 to the Mission and Ministry fund (2021: £46,731), and £8,623 to restricted funds (2021: £8,036). This does not include tax reclaimed under the Gift Aid scheme on these donations.

The Parochial Church Council of the Ecclesiastical Parish of St Andrew's, Oxford

Annual Report and Financial Statements of the Parochial Church Council for the year ended 31st
December 2022

4. Donations and legacies

	2022	2022	2022	2021	2021	2021
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Planned - supported by Gift Aid	293,472	20,958	314,430	293,913	17,100	311,013
Planned - other	127,385	6,280	133,665	146,136	9,340	155,476
Freewill collections	1,509	618	2,127	20	0	20
One-off donations - supported by Gift Aid	12,034	32,935	44,969	2,789	17,333	20,122
One-off donations - other	88,366	49,538	137,904	44,726	29,462	74,188
Grants received	2,500	1,000	3,500	1,000	5,000	6,000
Gift Aid	74,968	12,868	87,836	73,651	8,793	82,444
Legacies	65,009	0	65,009	30,000	0	30,000
Total Donations and Legacies	665,243	124,197	789,440	592,235	87,028	679,263
Special Collections included in figures above						
World Mission Week	0	27,008	27,008	0	12,253	12,253
Harvest	0	25,046	25,046	0	31,218	31,218
Total Donations	0	52,054	52,054	0	43,471	43,471

5. Income from Charitable Activities

Income from church ministry activities is generated when a contribution is made by participants towards the costs of the activity e.g. lunch club.

	2022	2022	2022	2021	2021	2021
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Church ministry activities	28,077	806	28,883	16,578	165	16,743
Total Income from Charitable Activities	28,077	806	28,883	16,578	165	16,743

The Parochial Church Council of the Ecclesiastical Parish of St Andrew's, Oxford

Annual Report and Financial Statements of the Parochial Church Council for the year ended 31st
December 2022

6. Income from Investments

	2022	2022	2022	2021	2021	2021
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Bank Interest	235	0	235	196	0	196
Total Income from Investments	235	0	235	196	0	196

7. Other Income

	2022	2022	2022	2021	2021	2021
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Hire of church	6,351	0	6,351	4,255	0	4,255
Feed in tariff	1,253	0	1,253	1,197	0	1,197
Income under Job Retention Scheme & Kickstart	2,926	0	2,926	5,963	0	5,963
Other	4,853	2,045	6,898	556	4,346	4,902
Total other Income	15,383	2,045	17,428	11,971	4,346	16,317

8. Staff Costs & Trustee Remuneration

	2022	2021
	£	£
Wages & salaries	268,204	247,554
Social security costs	15,822	15,331
Pension costs	37,402	39,546
Total staff costs	321,428	302,431

Equivalent full time staff	9.5	9.7
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A stakeholder pension scheme is in operation and, where appropriate, St Andrew's PCC contributes 10% of gross salary for each employee. Outstanding contributions owing to the pension scheme at 31st December 2022 were £1,908 (2021- £1,345).

The church considers its key management personnel to comprise the Standing Committee plus the Operations Support Manager.

The Parochial Church Council of the Ecclesiastical Parish of St Andrew's, Oxford

Annual Report and Financial Statements of the Parochial Church Council for the year ended 31st
December 2022

The Standing Committee is made up of:

- The Vicar and Associate Vicar
- The churchwardens, PCC secretary, treasurer, lay chair of the PCC and one or two other members of the PCC. These are all Trustees. No remuneration was paid to any lay members of the PCC during the current or preceding year, including those on the Standing Committee.

The clergy are paid according to the stipend scale set by the Church of England. The Vicar is paid by the Diocese of Oxford. The Associate Vicar and the Operations Support Manager are employed by the PCC and paid by the Church.

The total key management personnel remuneration for the year was £95,244 including housing and pension costs (2021: £86,741). No employee received £60,000 or more during the current or preceding year. No expenses were reimbursed to any members of the PCC in respect of their role as Trustees during the current or preceding year.

These PCC members received payments for their services during the year: Revd Paul White, Rev Tom Murray and Rev Judy Harvey, received remuneration for their duties as employees. Rev Paul White and Rev Tom Murray's level of pay/stipend equalled that set by the Diocese of Oxford for curates, the set contributions to the Church of England Funded Pension Scheme for stipendiary clergy was paid and housing was provided for them and the rent/mortgage, council tax and water was paid on their behalf. Rev Judy Harvey was paid for the work that she does in her role as the Cutteslowe Families Pastoral Care Worker only as she is a self supporting minister. The aggregate remuneration, including employer pension contributions, paid to and on behalf of the above council members was £112,380 (2021: £105,307).

The Parochial Church Council of the Ecclesiastical Parish of St Andrew's, Oxford

Annual Report and Financial Statements of the Parochial Church Council for the year ended 31st
December 2022

9. Expenditure - Church Ministry	2022	2022	2022	2021	2021	2021
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Staff – direct ministry	149,027	45,452	194,479	141,733	45,485	187,218
Staff – support	126,949	0	126,949	115,213	0	115,213
Training	9,191	0	9,191	2,437	39	2,476
Staff housing costs	41,249	0	41,249	36,706	0	36,706
Misc. staff costs including travel & subsistence	7,544	0	7,544	5,343	522	5,865
Sub-total staff costs	333,960	45,452	379,412	301,432	46,046	347,478
Diocesan parish share	116,111	0	116,111	114,734	0	114,734
Audio Visual systems depreciation & maintenance	16,204	0	16,204	12,322	1,826	14,148
Church Activities	40,651	4,709	45,360	22,748	7,898	30,646
Sub - total other ministry	172,966	4,709	177,675	149,804	9,724	159,528
Insurance, light, heat, water	27,282	0	27,282	17,422	0	17,422
Major repairs	6,580	0	6,580	2,668	0	2,668
Minor repairs & cleaning	23,295	5,448	28,743	7,995	0	7,995
Minor equipment	14,284	0	14,284	14,740	0	14,740
Sub-total Property costs	71,441	5,448	76,889	42,825	0	42,825
Telephone, postage, stationery, photocopying	8,478	0	8,478	6,995	0	6,995
Fixtures & fittings depreciation & maintenance	13,083	243	13,326	11,046	243	11,289
IT equipment depreciation & maintenance	23,359	0	23,359	19,697	0	19,697
Bookkeeping fees & system	774	0	774	1,800	0	1,800
Fees, subs & legal	5,213	243	5,456	2,336	263	2,599
Sub-total Other Overheads	50,907	486	51,393	41,874	506	42,380
Audit costs	3,800	0	3,800	3,600	0	3,600
PCC costs	0	0	0	0	0	0
Sub-total Governance	3,800	0	3,800	3,600	0	3,600
Total expenditure Church Ministry	633,074	56,095	689,169	539,535	56,276	595,811

Annual Report and Financial Statements of the Parochial Church Council for the year ended 31st
December 2022

10. Expenditure - Outside Giving

	2022	2021
	£	£
Grants from Mission and Ministry Fund		
CMS - Tim Curtis	8,400	8,000
Innovista International - Jason Lane	6,825	6,500
Pioneers UK - Lindsey Capper	4,725	4,500
SIM International - Jill Ireland	5,775	5,500
Serving in Mission - Sarah Dorman	5,250	5,000
CMS - Berdine van den Toren	2,625	2,500
Wycliffe Bible Translators - Nim & Tim Kempton	3,650	3,000
OCMS student - Elisama Daniel	5,000	5,000
Friends International	750	750
Love Sierra Leone	750	750
Oxford Pastorate	750	750
Oxford Schools Chaplaincy	3,750	3,750
NOOC	750	500
Harvest appeal - Lingala books for DRC	5,000	0
Amounts included above in total grants to mission partners which were funded from restricted giving	(27,008)	(12,225)
Small grants to individuals	1,050	450
Sub-total Grants from the Mission and Ministry Fund	28,042	34,725

Grants from Restricted Funds		
Various Mission Partners partly funded through restricted giving	27,008	12,225
Innovista - Ukraine appeal	39,485	0
Christmas collections*	2,110	3,644
Small grant to organisations	1,189	3,323
Small grants to individuals	2,798	2,044
Sub -total Grants from Restricted Funds	72,590	21,236

Total Expenditure - Outside Giving	100,632	55,961
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*This year the collection was for Oxford Winter Night Shelter and Asylum Welcome.

Annual Report and Financial Statements of the Parochial Church Council for the year ended 31st
December 2022

11. Fixed Assets

	Freehold Property	Property Fittings incl Solar Panels	Jubilee Project	Computer & Sound Equipment	Total
Cost	£	£	£	£	£
At 1 January 2022	449,321	117,651	42,935	79,468	689,375
Additions	0	69,405	0	32,372	101,777
Disposals	0	0	0	(6,714)	(6,714)
At 31 December 2022	449,321	187,056	42,935	105,126	784,438

Depreciation					
At 1 January 2022	0	28,004	42,368	51,932	122,304
Charge for the year	0	13,083	243	17,170	30,496
Disposals	0	0	0	(6,714)	(6,714)
At 31 December 2022	0	41,087	42,611	62,388	146,086

Net Book Value					
At 31 December 2022	449,321	145,969	324	42,738	638,352

At 31 December 2021	449,321	89,647	567	27,536	567,071
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The freehold property above is a house purchased for the Associate Vicar in 2011. The cost represents the purchase price of the property (£360,000) plus the cost of improvements, including an extension (£89,321). The PCC are of the opinion that the present value of the house is not less than £449,321.

We made a number of AV improvements in the church in 2022 which included LED screens in the Parish Room, new console desk, upgrades to sound for live streaming, another camera and a new projection computer. We also purchased a number of laptops and updated the wifi system. This is reflected in the additions to the computer and sound equipment. We also changed the lighting in the church which is reflected in the property additions.

12. Debtors

	2022	2021
	£	£
Tax recoverable (Gift Aid)	38,601	45,384
Prepayments and accrued income	17,066	19,650
Other debtors	6,669	4,335
Total debtors	62,336	69,369

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13. Creditors & Accruals

	2022	2021
	£	£
Accruals	13,189	7,867
Deferred revenue	135	1,230
Creditors for other goods & services	32,736	10,884
Total creditors < one year	46,060	19,981

14. Bank Borrowing

Bank Borrowing (falling due after > one year)	Handelsbanken		2022	2021
	Loan 1	Loan 2	Total	Total
	£	£	£	£
Balance outstanding at 31 December	146,942	14,266	161,208	170,403
Repayable within one year			8,580	8,580
Repayable after more than one year	146,942	14,266	152,628	161,823

The two loans above, totalling £161,209 at the year-end, were entered into by the PCC in order to fund the purchase of the Associate Vicar's house. These were used to supplement the designated "Capital Asset Fund" set aside for this purpose by the PCC from general funds.

Both loans are repayable over a period of 25 years commencing in 2011 and are secured on the Associate Vicar's house. Interest is payable at 2.0% above Handelsbanken base rate (there have been increases to the base rate through 2022 but at 31 December 2022 the base rate was 3.5% and interest was payable at 5.5%).

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15. Analysis of Net Assets by Fund

	Unrestricted Funds		Restricted Funds		Total
	Capital Asset	Mission & Ministry	Jubilee Project	Other restricted	
	£	£	£	£	£
Tangible Fixed Assets	288,112	349,916	324	0	638,352
Current Assets	0	219,180	0	72,295	291,475
Current Liabilities	0	(54,640)	0	0	(54,640)
Long Term Liabilities	0	(152,628)	0	0	(152,628)
At 31 December 2022	288,112	361,828	324	72,295	722,559
Tangible Fixed Assets	278,918	287,586	567	0	567,071
Current Assets	0	235,999	0	63,688	299,687
Current Liabilities	0	(28,561)	0	0	(28,561)
Long Term Liabilities	0	(161,823)	0	0	(161,823)
At 31 December 2021	278,918	333,201	567	63,688	676,374

16. Unrestricted Income Funds

	Balances brought forward	Income	Expenditure	Surplus for year	Transfers from/ (to) funds	Balances carried forward
	£	£	£	£	£	£
Mission & Ministry Fund	333,201	708,938	661,116	47,822	(19,195)	361,828
Capital Asset Fund	278,918	0	0	0	9,194	288,112
Totals 2022	612,119	708,938	661,116	47,822	(10,001)	649,940
Mission & Ministry Fund	286,037	620,980	574,260	46,720	444	333,201
Capital Asset Fund	269,606	0	0	0	9,312	278,918
Totals 2021	555,643	620,980	574,260	46,720	9,756	612,119

The Capital Asset Fund represents the monies invested in the Associate Vicar's house, made up of the initial investment in 2011 and the subsequent loan repayments.

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17. Restricted Income Funds

	Balances brought forward	Income	Expenditure	Surplus/ (deficit) for year	Transfers from/(to) unrestricted	Balances carried forward
	£	£	£	£	£	£
Jubilee Project	8,799	8,250	5,793	2,457	0	11,256
Cotteslowe (incl Harvest)	26,015	45,452	45,452	0	0	26,015
Cotteslowe Community Fund	7,878	8,067	6,872	1,195	0	9,073
World Mission	10,763	27,008	27,008	0	0	10,763
Science & Faith	1,643	0	0	0	0	1,643
Christmas Collections	2,327	4,668	2,110	2,558	0	4,885
COVID-19 Fund	4,381	0	0	0	0	4,381
Innovista - Ukraine appeal	0	29,607	39,608	(10,001)	10,001	0
Other specified gifts	2,449	3,996	1,842	2,154	0	4,603
Totals 2022	64,255	127,048	128,685	(1,637)	10,001	72,619
Totals 2021	59,984	91,539	77,512	14,027	(9,756)	64,255

The Jubilee Project refers to the construction of a new permanent building south of the Church and the reconfiguration and improvement of the existing "wrap-around" extension. The building project completed on 25 March 2015 and all costs relating to the construction of the building have been written off as incurred against the restricted Jubilee Project Fund. All costs of the original building project have been met and the remaining funds will be spent over time on maintaining, furnishing and equipping the Jubilee building. During 2022 restricted Jubilee Project funds were used to repaint some of the upstairs rooms.

The Cotteslowe Fund represents collections made during Harvest as well as other regular giving specifically for the work supported by the Church in Cotteslowe. The work in Cotteslowe is also supplemented by funds made available from the Mission and Ministry Fund.

The Cotteslowe Community Fund represents donations made for work in the Cotteslowe Community including the Cotteslowe Larder.

World Mission represents collections made during World Mission Week and other gifts restricted to mission. It is used to support mission partners and other specific projects.

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In 2022 a collection for the work of Innovista in Ukraine and Moldova was introduced . The church matched the first £10,000 donated. All the donations collected were transferred directly to Innovista.

Other restricted funds represent donations made to the Church to support specific projects or activities. The year-end balance includes Christmas 2022 donations for projects working with asylum seekers and the homeless.

18. Cutteslowe

	Cutteslowe Restricted	Harvest & One-off Restricted	Mission & Ministry Grant	Total
	£	£	£	£
Donations	17,893	21,656	27,583	67,132
Gift Aid	2,512	3,391	0	5,903
Charitable Activities	0	0	0	0
Other Income	0	0	0	0
Total - Income	20,405	25,047	27,583	73,035
Staff	20,405	25,047	4,223	49,675
Staff Housing	0	0	13,453	13,453
Charitable Activities	0	0	9,907	9,907
Bank Charges	0	0	0	0
Total - Expenditure	20,405	25,047	27,583	73,035
Balance of 2021 Harvest Collection at 31st December 2021	0	26,015	0	
Balance of 2022 Harvest Collection at 31st December 2022	0	26,015	0	