

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  
31<sup>st</sup> December 2023

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 31<sup>st</sup> December 2023. 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
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Bankers	Barclays Bank plc 211 – 213 Banbury Road Oxford OX2 7HH
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Auditors	Wenn Townsend 30 St Giles Oxford OX1 3LE
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Solicitors	Winckworth Sherwood 16 Beaumont Street Oxford OX1 2LZ
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**Membership of the PCC/Trustees**

Incumbent	The Reverend Dan Heyward
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Stipendiary clergy	The Reverend Paul White The Reverend Tom Murray The Reverend Henry Swayne (curate in training)
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Self-supporting ministers	The Reverend Judy Harvey (curate in training) The Reverend Tom Howell (curate in training) The Reverend Dr Elizabeth Pitkethly (curate)
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Churchwardens	Miss Claire Lewis Mr Tim Cooper
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Deanery Synod Representatives Mr Charlie Cannell (until June 2023)  
Ms Jennie Guest (from April 2023)  
Mr Stephen Pereira (until April 2023)  
Mr Stephen Saunders  
Dr Mark Smith

Elected Members Ms Anna Bishop  
Mr Alistair Booth (from April 2023)  
Mr Mathias Butler (until April 2023)  
Mr David Coates (from April 2023)  
Mr Chris Crawford (from November 2023)  
Mrs Fiona Crisp (until April 2023)  
Mrs Patricia Dass  
Mr Andrew Down  
Mr Conrad Dirckx (until April 2023)  
Mrs Rebecca Ekins  
Dr David Eyre (from April 2023)  
Mrs Susan Fuggle (from April 2023)  
Mrs Sarah Gooding  
Mrs Vanda Hodgkinson (until April 2023)  
Ms Nellie Loh (from April 2023)  
Mr Charles Olver  
Mr Darrel Ross  
Mrs Catherine Sinfield (from April 2023)  
Ms Christine Taylor (from April 2023)  
Ms Sarah Smith (until January 2023)

**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.

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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.

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 governed 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 until the church ceased to operate in 2023). The PCC also has a representative on the Elder's group for the Cutteslowe Community Church.

The Chair of each of these working 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.

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### 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 regular business meetings and through the circulation of documents, discussion forums and the work of working & project groups. General 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.

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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.

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.

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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 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 2023, we have welcomed 8 ordinands undertaking placements from local theological colleges, and we are training and benefitting from the ministry of 3 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

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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.

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 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.

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- Provision of the church to outside bookings for meetings and concerts – and particularly through the provision of space for Oxford Schools Chaplaincy, Discovering Prayer and Trauma Recovery Centre (TRC).
- 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.

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 and reviewed in March 2023.

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. 2023 saw a substantial 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.



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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 2023 are the following key initiatives:

- Ongoing use of the parish safeguarding dashboard as our main tracking tool.
- Implementation of the 2022 to 2025 training framework – including careful monitoring of those who need training.
- 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

	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Electoral Roll at the APCM	337	364	392	387	350
Attendance – 16 years plus week Second Sunday in October	341	330 (in person)	282 (in person)	N/A	320
Attendance – under 16 years week Second Sunday in October	101	96 (in person)	107 (in person)	N/A	101

All services (except 8am) are live streamed with an online view of 267 for the Second Sunday in October.

#### General Review of the Year

We outlined 6 key areas of focus for the year in 2023:

#### **Continued emphasis on the centrality of prayer**

Prayer continues at the heart of the activity of the church in 2023 – 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 the “Seek First” prayer meeting and church Friday morning prayer each week. A regular rhythm of prayer for Cutteslowe continues with a weekly and a monthly prayer meeting.

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We have been delighted to ensure that four distinct services can take place on a Sunday through 2023 – each with their own particular style, yet coming together under a common vision, and a focus on prayer. Youth and children's work continues to grow and we continue to focus on intergenerational worship. In addition, the Cutteslowe Connected Church holds a service once a week in the local primary school.

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 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.

**Recruitment of youth pastor to develop youth work, and the further development of leadership programmes for interns.**

Liz Trenckmann, our Youth and Families' Pastor was recruited in May 2023. She has picked up the youth ministry and developed it significantly and it is wonderful to see the leadership teams flourishing, and a growing ministry amongst the 11-18s with the provision of youth meetings for 11-14 years and 14-18 years separately. There are also midweek small groups for all Year 7 – 13 youth. There has been an increased participation of youth in services and particularly in the music and worship ministry of the church. There is an increased focus on growing leaders in the youth ministry. Alongside Liz, we benefitted from the ministry of one intern in 2023. We are currently developing a more sizeable ministry trainee programme for September 2024, following confirmation of accommodation provision for Ministry Trainees.

**Continued investment in Cutteslowe to see Cutteslowe Connected Church flourish and to build the strategy for engagement on new estates.**

A variation to the Bishop's Mission Order, which was agreed and signed for the Cutteslowe Connected Church (CCC) on 9th March 2020, was made on 29<sup>th</sup> March 2023. The most significant change relates to the term of the BMO which extends a further five years and now expires on 8<sup>th</sup> March 2030. 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. Summertown URC withdrew from the partnership in 2023 as that church ceased to operate. Governance of the BMO sits with the Cutteslowe Enabling Group on which Chris Crawford, Tom Murray and Dan Heyward sit alongside colleagues from the St Peter's and St Michael's.

Highlights in 2023 have included:

- This year has seen Sunday worship continue to meet in Cutteslowe Primary School. The average attendance over the last 12 months has been 37 (13 under 16's and 24 Adults. CCC's three 'connect groups' (or home groups) continue to meet.
- The Community Larder continues to be a huge support in the community. It has been extended this year with a community café and the provision of wrap around services including a hygiene bank, self-serve dry goods unit and partnership with a number of

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organisations including Citizen's Advice, OxGrow and Aspire Oxford. The Larder has over 125 members and nearly 50 volunteers, with some local schools providing help as well.

- The appointment of Arthur Franklin as Pioneer Youth Worker has resulted in some very positive steps in youth involvement and participation.
- 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 have partnered with 'Care for the Family', to run an internet safety evening and a parenting course at Cutteslowe Primary School. We have also been invited to run an after school Christian group for pupils, and to develop a mentoring program for more disadvantaged pupils.

**Build the sense of common vision, purpose and relationships through social events, eating together and a church weekend away.**

We continue to seek to embed our vision, priorities and values into the lifeblood of the church – particularly through regular preaching on these topics, and through our written and published communications. In 2023 we particularly focussed on the need to build fellowship in the church to ensure that all feel part of the community and authentic relationships are built leading to lives being transformed by the love of Jesus. Provision of Supper after the 6pm service on the first Sunday of the month has been a particularly important way of increasing fellowship and given a point in the month to focus on particular ministries (such as our mission partners) or an opportunity to think about apologetic questions (including an evening entitled "Coming to Faith through Dawkins").

The Church September Festival held at Northleach was a particularly important time of coming together as family. Over 250 people attended, as Simon and Anna Downham spoke on the subject of the Prodigal Son (Luke 15). There was a great interaction between people from different congregations and different ages and stages as we emphasized our vision and our values.

**Address, teach and respond to changes in practice and doctrine in the Church of England in relation to human sexuality.**

We recognise the significant debates taking place across the Church of England, and particularly in General Synod, with regard to human sexuality. At the start of the year, 3 evenings were held for the incumbent to outline his understanding of the issues at stake, to explain his understanding of the scriptural passages relevant to the issues, to emphasise the importance of handling with pastoral sensitivity all those who come to the church, and to give space for continued discussion.

These sessions followed an open invitation for 1:1 conversations, and discussions held at the PCC around the issues arising from decisions made at General Synod, and the pastoral implications at the local level.

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This continues to be a sensitive subject across the whole of the Church of England, and we continue to seek to be a community that are a people of truth and grace.

**Further develop intergenerational church strategy – focusing on youth and children's ministry, ministry for single people and our "all age" times together.**

St Andrew's continues to be a church that has a particular ministry with children and young people and we are delighted to see that work continue to grow and develop. Our annual Holiday Club was another significant event to encourage children to look at the claims of Christ in an environment of fun and safety. However, we also seek to be truly intergenerational – recognising our ministry across the ages. We have age specific groups for discipleship and fellowship (particularly with a new community for 18-30s) most weeks, but we also seek to worship God together – focussing especially on the first Sunday of each month when we participate in worship together. We also encourage people of different ages to serve together where that is safe and possible.

Recognising our historic emphasis on marriage and families, we held a special day event for single people, encouraging engagement with the specific challenges that they face in the church environment.

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 2023 where that was possible – including picnics, coffee mornings, lunches, and the 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, 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.

Our new "Rooted" group focuses on discipleship and mission for those aged 18-30.

The St Andrew's Retirement Network hosted a conference called "For the Good of the City" – thinking primarily about the role of architecture as a signpost of God's goodness and glory in the city.

We continue to support our mission partners overseas and in the UK. In 2023, we continued to support mission partners in the UK and overseas. We formally ended our mission partner

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relationships with Elisama Daniel from South Sudan following the successful completion of his PhD, the Downings, following their return to the UK from Albania, and the Lighthouse Chapel, Ghana.

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. We have negotiated a new support contract with our IT provider, Claire Logic.

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, the Trauma Recovery Centre and choirs & orchestras. We continue to offer office space to Oxford Schools Chaplaincy (OSC) and Discovering Prayer.

### **Financial Review**

Total income for the year amounted to £830,781 (2022: £835,986) and total expenditure came to £854,813 (2022: £789,801) giving a deficit of £24,032. (2021: surplus of £46,185). As noted last year, 2022 would have been a deficit as well, had it not been for £65,009 legacy income, whereas in 2023 a deficit could not be avoided, with lower legacy income of £25,000.

The deficit comprised unrestricted Mission and Ministry fund deficit of £45,364 (2022: £47,822 surplus) offset by a surplus of £21,332 for restricted funds (2022: £1,627 deficit). Restricted funds mainly increased because of growth in one off donation income for our work at Cutteslowe.

The main source of income is donations from church members to the unrestricted Mission and Ministry Fund. This totalled £599,457, decreasing from £665,243 in 2022. Whilst planned giving increased to £450,213 from £420,857, combined one off giving and legacy income decreased to £66,944 (2022: £166,918). Charitable activities income of £49,255 was higher this year (2022: £28,077), mainly due to 2023 church weekend away.

The unrestricted income is supplemented by two gift days for World Mission and the work in Cutteslowe.

Unrestricted expenditure was £727,013 (2021: £661,116). 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, church activities (as noted for income, due to church weekend away) maintenance, equipment and utility bills.

Grants totalling £72,148 (2022: £100,632) were made during the year (2022 was higher, mainly due to a one-off gift of £39,485 to Innovista for work in the Ukraine); regular support for mission partners and other causes continued.

Registered Charity Number 1129280

St Andrew's Church, Linton Road, Oxford OX2 6UG  
Telephone 01865 311212  
Parish.office@standrewsoxford.org

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***Cash Flow***

The cash flow analysis for 2023 shows a small increase in the cash position during the year of £5,925 (£1,179 decrease in 2022), despite the overall deficit of £24,032. Whilst in 2022 significant capital expenditure resulted in net cash reduction, in 2023 capital spend was minimal.

***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 £90,000 and £150,000 which represents approximately 1.5 to 2.5 months of Mission and Ministry Fund expenditure.

At the end of 2022 the balance in the unrestricted Mission and Ministry Fund was £361,828. By the end of 2023 this figure had decreased to £304,009. Disregarding the fixed assets, this represents a freely available reserve of £139,148 compared with the equivalent figure of £164,540 at the end of 2021.

The PCC has set a budget for 2023 assuming a deficit for the year of around £53,000. As noted in 2022, this is affordable in the short term, but deficits are of course not sustainable indefinitely. 2024 budget has been set with a modest overall decrease in income compared to 2023 income and overall costs only marginally higher than 2023 expenditure. As also noted before, some expenditure items could be deferred, although not indefinitely.

The PCC has also approved a new finance and growth working group, to review and address the church's financial health, particularly in the context of 2023 deficit and budgeted 2024 deficit. The working group will recommend a three year rolling, strategic finance plan, aligning future spending with agreed giving, growth and mission objectives.

***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.

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**Plans for the Future**

Looking ahead, specific goals for 2024 include:

- Continued emphasis on the centrality of prayer and worship;
- Review of opportunities for growth in income and aligning of expenditure to our vision, values and priorities given our deficit budget;
- Establish and delivery of Ministry Trainee Programme from September 2024 as we seek to grow leaders;
- Develop our 18-30 ministry, providing opportunity for discipleship and growth in leadership;
- Provide opportunities for youth to engage in global mission to expand horizons, grow in leadership, and to encourage the wider church
- Further develop a ministry to older people with the introduction of Anna Chaplaincy;
- Continued investment in Cutteslowe to see Cutteslowe Connected Church flourish and to continue to build the strategy for engagement on new estates;
- Build the sense of common vision and purpose particularly through a focus on biblical preaching and teaching and providing opportunities for people to serve in and outside the church.

This Annual Report was approved by the members of the PCC at their meeting on the 15th April 2024 and signed on their behalf by:

Claire Lewis (Churchwarden) ..... Date .....

Sarah Lenton (Treasurer) ..... Date .....

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

**Opinion**

We have audited the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St Andrews, Oxford (the 'charity') for the year ended 31 December 2023 which comprise The Statement of Financial Activities, the Balance Sheet statements, Cash flow statement and notes to the financial statements, including 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 31 December 2023, and of its total incoming resources and expenditure 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 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.

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

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



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the course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 trustees' report is inconsistent in any material respect with the financial statements; 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.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 4, the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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 responsibilities for the audit of the financial statements**

We have been appointed as auditor under the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

A further description of our responsibilities is available on the FRC's website at:

<https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the->

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[fi/description-of-the-auditor%E2%80%99s-responsibilities-for](#). This description forms part of our auditor's report.

**Extent to which the audit was considered capable of detecting irregularities, including fraud.**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members.

We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charity and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity and the group for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation, Health and Safety and Taxation legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the recognition of income and the override of controls by management.

Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, sample testing of income transactions to supporting documentation and reading minutes of meetings of those charged with governance.

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.

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**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  
**OXFORD**

Date:

*Wenn Townsend is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.*

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Statement of Financial Activities

			2023	2023	2023	2022	2022	2022
		Note	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
			£	£	£	£	£	£
<b>Income</b>								
	Donations and legacies	4	599,457	146,992	746,449	665,243	124,197	789,440
	Charitable activities	5	49,255	0	49,255	28,077	806	28,883
	Investments	6	977	0	977	235	0	235
	Other	7	31,960	2,140	34,100	15,383	2,045	17,428
<b>Total Income</b>			<b>681,649</b>	<b>149,132</b>	<b>830,781</b>	<b>708,938</b>	<b>127,048</b>	<b>835,986</b>
<b>Expenditure</b>								
	Church Ministry	9	698,974	83,691	782,665	633,074	56,095	689,169
	Outside Giving	10	28,039	44,109	72,148	28,042	72,590	100,632
<b>Total Expenditure</b>			<b>727,013</b>	<b>127,800</b>	<b>854,813</b>	<b>661,116</b>	<b>128,685</b>	<b>789,801</b>
<b>Net incoming/(outgoing) resources before transfers</b>			<b>-45,364</b>	<b>21,332</b>	<b>-24,032</b>	<b>47,822</b>	<b>-1,637</b>	<b>46,185</b>
	Gross Transfers between funds	16,17	-4,925	4,925	0	-10,001	10,001	0
<b>Net movements of funds</b>			<b>-50,289</b>	<b>26,257</b>	<b>-24,032</b>	<b>37,821</b>	<b>8,364</b>	<b>46,185</b>
<b>Balances brought forward at 1 January</b>			649,940	72,619	722,559	612,119	64,255	676,374
<b>Balances carried forward at 31 December</b>			<b>599,651</b>	<b>98,876</b>	<b>698,527</b>	<b>649,940</b>	<b>72,619</b>	<b>722,559</b>

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Balance Sheet

		Note	2023 £	2022 £
<b>Tangible Fixed Assets</b>				
	Property		449,321	449,321
	Other fixed assets		157,412	189,031
		<b>11</b>	<b>606,733</b>	<b>638,352</b>
<b>Current Assets</b>				
	Debtors	12	38,271	62,336
	Cash at bank and in hand		235,065	229,139
			<b>273,336</b>	<b>291,475</b>
<b>Creditors: amounts falling due within one year</b>				
	Creditors and accruals	13	-27,863	-46,060
	Bank borrowing repayable within one year	14	-7,530	-8,580
			<b>-35,393</b>	<b>-54,640</b>
<b>Net Current Assets</b>			<b>237,943</b>	<b>236,835</b>
<b>Total Assets less Current Liabilities</b>			<b>844,676</b>	<b>875,187</b>
<b>Creditors: amounts falling due after more than one year</b>				
	Bank borrowing repayable after more than one year	14	-146,149	-
				152,628
<b>Total Net Assets</b>		<b>15</b>	<b>698,527</b>	<b>722,559</b>
<b>Unrestricted Income Funds</b>				
	Mission & Ministry Fund		304,009	361,828
	Capital Asset Fund		295,642	288,112
		<b>16</b>	<b>599,651</b>	<b>649,940</b>
<b>Restricted Income Funds</b>		<b>17</b>	<b>98,876</b>	<b>72,619</b>
<b>Total Accumulated Funds</b>			<b>698,527</b>	<b>722,559</b>

These accounts were approved by the members of the PCC at their meeting on the 15th April 2024 and signed on their behalf by:

Claire Lewis (Churchwarden) ..... Date .....

Sarah Lenton (Treasurer) ..... Date .....

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Statement of Cash Flows

			2023	2022
			£	£
<b>Cash flows from operating activities:</b>				
	<b>Net cash provided by operating activities</b>		<b>14,495</b>	<b>109,558</b>
<b>Cash flows from investing activities:</b>				
	Dividends, interest and rents from investments	6	977	235
	Purchase of property, plant and equipment	11	-2,018	-101,777
	<b>Net cash used in operating activities</b>		<b>-1,041</b>	<b>-101,542</b>
<b>Cash flows from financing activities:</b>				
	Repayment of borrowing	14	-7,529	-9,195
	<b>Net cash used in financing activities</b>		<b>-7,529</b>	<b>-9,195</b>
<b>Change in cash and cash equivalents in the year</b>			<b>5,925</b>	<b>-1,179</b>
	<b>Cash and cash equivalents at the beginning of the year</b>		229,139	230,318
	<b>Cash and cash equivalents at the end of the year</b>		<b>235,064</b>	<b>229,139</b>

Reconciliation of net income to net cash flow from operating activities

			2023	2022
		Note	£	£
<b>Net income for the year as per the Statement of Financial Activities</b>			-24,032	46,185
<b>Adjustments for:</b>				
	Depreciation charges	11	33,636	30,496
	Dividends, interest and rents from investments	6	-977	-235
	Decrease (+) / Increase (-) in debtors	12	24,065	7,033
	Increase (+) / Decrease (-) in creditors	13	-18,197	26,079
<b>Net cash provided by operating activities</b>			<b>14,495</b>	<b>109,558</b>

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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.

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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.



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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.

			2023	2022
			£	£
Grant Recipient	Trustee	Relationship		
Oxford Schools Chaplaincy (OSC)	Andrew Down	Husband of Frances Down, OSC trustee		
	Dan Heyward	OSC trustee	750	750
OCMS	Dan Heyward	Son of OCMS trustee John Heyward	1,000	5,000

Donations

The aggregate value of donations made to the church by Trustees who served as PCC members during the year was £60,301 to the Mission and Ministry fund (2022: £52,321), and £20,408 to restricted funds (2022: £8,623). This does not include tax reclaimed under the Gift Aid scheme on these donations.

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**4. Donations and legacies**

	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Planned - supported by Gift Aid	310,845	23,209	334,054	293,472	20,958	314,430
Planned - other	139,368	12,465	151,833	127,385	6,280	133,665
Freewill collections	1,002	524	1,526	1,509	618	2,127
One-off donations - supported by Gift Aid	18,356	70,118	88,474	12,034	32,935	44,969
One-off donations - other	22,586	20,466	43,052	88,366	49,538	137,904
Grants received	0	0	0	2,500	1,000	3,500
Gift Aid	82,300	20,210	102,510	74,968	12,868	87,836
Legacies	25,000	0	25,000	65,009	0	65,009
<b>Total Donations and Legacies</b>	<b>599,457</b>	<b>146,992</b>	<b>746,449</b>	<b>665,243</b>	<b>124,197</b>	<b>789,440</b>
Special Collections included in figures above						
Harvest	0	26,586	26,586	0	27,008	27,008
World Mission	0	19,452	19,452	0	25,046	25,046
	0	46,038	46,038	0	52,054	52,054

**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. Baby and Toddler group and Supper at 6.

	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Church ministry activities	49,255	0	49,255	28,077	806	28,883
<b>Total Income from Charitable Activities</b>	<b>49,255</b>	<b>0</b>	<b>49,255</b>	<b>28,077</b>	<b>806</b>	<b>28,883</b>

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**6. Income from Investments**

	2023	2023	2023	2022	2022	2022
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Bank Interest	977	0	977	235	0	235
<b>Total Income from Investments</b>	<b>977</b>	<b>0</b>	<b>977</b>	<b>235</b>	<b>0</b>	<b>235</b>

**7. Other Income**

	2023	2023	2023	2022	2022	2022
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Hire of church	31,680	0	31,680	6,351	0	6,351
Feed in tariff	160	0	160	1,253	0	1,253
Income under Job Retention Scheme & Kickstart	0	0	0	2,926	0	2,926
Other	120	2,140	2,260	4,853	2,045	6,898
<b>Total other Income</b>	<b>31,960</b>	<b>2,140</b>	<b>34,100</b>	<b>15,383</b>	<b>2,045</b>	<b>17,428</b>

**8. Staff Costs & Trustee Remuneration**

	2023	2022
	£	£
Wages & salaries	285,273	268,204
Social security costs	16,727	15,822
Pension costs	37,732	37,402
<b>Total staff costs</b>	<b>339,732</b>	<b>321,428</b>

<b>Equivalent full time staff</b>	<b>9.5</b>	<b>9.5</b>
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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 2023 were £2,005 (2022- £1,908).

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

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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 Manager are employed by the PCC and paid by the Church.

The total key management personnel remuneration for the year was £95,066 including housing and pension costs (2022: £95,244). 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 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 £111,102 (2022: £112,380).

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9. Expenditure - Church Ministry	2023	2023	2023	2022	2022	2022
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Staff – direct ministry	180,802	31,036	211,838	149,027	45,452	194,479
Staff – support	127,894	0	127,894	126,949	0	126,949
Training	2,978	1,083	4,061	9,191	0	9,191
Staff housing costs	38,514	13,628	52,142	41,249	0	41,249
Misc. staff costs including travel	8,141	396	8,537	7,544	0	7,544
<b>Sub-total staff costs</b>	<b>358,329</b>	<b>46,143</b>	<b>404,472</b>	<b>333,960</b>	<b>45,452</b>	<b>379,412</b>
Diocesan parish share	120,086	0	120,086	116,111	0	116,111
Audio Visual systems depreciation & maintenance	15,610	251	15,861	16,204	0	16,204
Church Activities	56,612	21,195	77,807	40,651	4,709	45,360
<b>Sub - total other ministry</b>	<b>192,308</b>	<b>21,446</b>	<b>213,754</b>	<b>172,966</b>	<b>4,709</b>	<b>177,675</b>
Insurance, light, heat, water	37,493	0	37,493	27,282	0	27,282
Major repairs	3,324	9,000	12,324	6,580	0	6,580
Minor repairs & cleaning	17,710	6,114	23,824	23,295	5,448	28,743
Minor equipment	21,840	0	21,840	14,284	0	14,284
<b>Sub-total Property costs</b>	<b>80,367</b>	<b>15,114</b>	<b>95,481</b>	<b>71,441</b>	<b>5,448</b>	<b>76,889</b>
Telephone, postage, stationery, photocopying	9,474	0	9,474	8,478	0	8,478
Fixtures & fittings depreciation & maintenance	17,841	0	17,841	13,083	243	13,326
IT equipment depreciation & maintenance	28,769	544	29,313	23,359	0	23,359
Bookkeeping fees & system	720	0	720	774	0	774
Fees, subs & legal	5,606	444	6,050	5,213	243	5,456
<b>Sub-total Other Overheads</b>	<b>62,410</b>	<b>988</b>	<b>63,398</b>	<b>50,907</b>	<b>486</b>	<b>51,393</b>
Audit costs	5,560	0	5,560	3,800	0	3,800
PCC costs	0	0	0	0	0	0
<b>Sub-total Governance</b>	<b>5,560</b>	<b>0</b>	<b>5,560</b>	<b>3,800</b>	<b>0</b>	<b>3,800</b>
<b>Total expenditure Church Ministry</b>	<b>698,974</b>	<b>83,691</b>	<b>782,665</b>	<b>633,074</b>	<b>56,095</b>	<b>689,169</b>

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**10. Expenditure - Outside Giving**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Grants from Mission and Ministry Fund</b>		
CMS - Tim Curtis	8,820	8,400
Innovista International - Jason Lane	7,166	6,825
Pioneers UK - Lindsey Capper	4,450	4,725
SIM International - Jill Ireland	6,064	5,775
Serving in Mission - Sarah Dorman	4,000	5,250
CMS - Berdine van den Toren	2,756	2,625
Wycliffe Bible Translators - Nim & Tim Kempton	3,308	3,650
OCMS student - Elisama Daniel	1,000	5,000
Oxford Schools Chaplaincy	750	3,750
Harvest appeal - Lingala books for DRC	0	5,000
Harvest appeal - Wycliffe project	5,000	0
IFES Grant	1,000	0
Safe Families	5,000	0
Butembo Orphan House	1,256	0
Amounts included above in total grants to mission partners which were funded from restricted giving	-25,631	-27,008
Small grants to organisations	2,750	3,000
Small grants to individuals	350	1,050
<b>Sub-total Grants from the Mission and Ministry Fund</b>	<b>28,039</b>	<b>28,042</b>

<b>Grants from Restricted Funds</b>		
Various Mission Partners partly funded through restricted giving	25,631	27,008
Safe Families	5,000	0
Innovista - Ukraine appeal	0	39,485
Homeless charities - Christmas collections*	5,063	2,110
Cotteslowe Community Centre	3,700	0
Oxford School Chaplaincy	3,631	
Small grant to organisations	0	1,189
Small grants to individuals	1,084	2,798
<b>Sub -total Grants from Restricted Funds</b>	<b>44,109</b>	<b>72,590</b>

<b>Total Expenditure - Outside Giving</b>	<b>72,148</b>	<b>100,632</b>
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**11. Fixed Assets**

	<b>Freehold Property</b>	<b>Property Fittings incl Solar Panels</b>	<b>Jubilee Project</b>	<b>Computer &amp; Sound Equipment</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 January 2023	449,321	187,055	42,935	105,126	784,437
Additions	0	0	0	2,018	2,018
Disposals	0	0	0	-7,903	-7,903
<b>At 31 December 2023</b>	<b>449,321</b>	<b>187,055</b>	<b>42,935</b>	<b>99,241</b>	<b>778,552</b>

<b>Depreciation</b>					
At 1 January 2023	0	41,087	42,611	62,388	146,086
Charge for the year	0	17,841	243	15,552	33,636
Disposals	0	0	0	-7,903	-7,903
<b>At 31 December 2023</b>	<b>0</b>	<b>58,928</b>	<b>42,854</b>	<b>70,037</b>	<b>171,819</b>

<b>Net Book Value</b>					
<b>At 31 December 2023</b>	<b>449,321</b>	<b>128,127</b>	<b>81</b>	<b>29,204</b>	<b>606,733</b>

<b>At 31 December 2022</b>	<b>449,321</b>	<b>145,969</b>	<b>324</b>	<b>42,738</b>	<b>638,352</b>
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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.

**12. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Tax recoverable (Gift Aid)	17,722	38,601
Prepayments and accrued income	17,432	17,066
Other debtors	3,117	6,669
<b>Total debtors</b>	<b>38,271</b>	<b>62,336</b>

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**13. Creditors & Accruals**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	16,301	13,189
Deferred revenue	352	135
Creditors for other goods & services	11,210	32,736
<b>Total creditors &lt; one year</b>	<b>27,863</b>	<b>46,060</b>

**14. Bank Borrowing**

<b>Bank Borrowing</b>	<b>Handelsbanken</b>		<b>2023</b>	<b>2022</b>
<b>(falling due after &gt; one year)</b>	<b>Loan 1</b>	<b>Loan 2</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance outstanding at 31 December	140,079	13,600	153,679	161,208
Repayable within one year			7,530	8,580
<b>Repayable after more &gt; one year</b>	<b>140,079</b>	<b>13,600</b>	<b>146,149</b>	<b>152,628</b>

The two loans above, totalling £153,679 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 2023 but at 31 December 2023 the base rate was 5.75% and interest was payable at 7.75%).



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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	295,642	311,010	81	0	606,733
Current Assets	0	174,541	0	98,795	273,336
Current Liabilities	0	-35,393	0	0	-35,393
Long Term Liabilities	0	-146,149	0	0	-146,149
<b>At 31 December 2023</b>	<b>295,642</b>	<b>304,009</b>	<b>81</b>	<b>98,795</b>	<b>698,528</b>
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
<b>At 31 December 2022</b>	<b>288,112</b>	<b>361,828</b>	<b>324</b>	<b>72,295</b>	<b>722,560</b>

**16. Unrestricted Income Funds**

	Balances brought forward	Income	Expenditure	Surplus for year	Transfers from/ (to) funds	Balances carried forward
	£	£	£	£	£	£
Mission & Ministry Fund	361,828	681,649	727,013	-45,364	-12,455	304,009
Capital Asset Fund	288,112	0	0	0	7,530	295,642
<b>Totals 2023</b>	<b>649,940</b>	<b>681,649</b>	<b>727,013</b>	<b>-45,364</b>	<b>-4,925</b>	<b>599,651</b>
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
<b>Totals 2022</b>	<b>612,119</b>	<b>708,938</b>	<b>661,116</b>	<b>47,822</b>	<b>-10,001</b>	<b>649,940</b>

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	11,256	4,001	15,216	-11,215	0	41
Cotteslowe (incl Harvest)	26,015	61,771	53,814	7,957	0	33,972
Cotteslowe Community Fund	9,073	52,744	19,333	33,411	0	42,484
World Mission	10,763	19,452	20,631	-1,179	0	9,584
Science & Faith	1,643	0	0	0	-75	1,568
Christmas Collections	4,885	3,874	5,091	-1,217	0	3,668
COVID-19 Fund	4,381	-100	0	-100	-4,281	0
Hardship Fund	0	0	0	0	4,281	4,281
Other specified gifts	4,603	7,390	13,715	-6,325	5,000	3,278
<b>Totals 2023</b>	<b>72,619</b>	<b>149,132</b>	<b>127,800</b>	<b>21,332</b>	<b>4,925</b>	<b>98,876</b>
<b>Totals 2022</b>	<b>64,255</b>	<b>127,048</b>	<b>128,685</b>	<b>-1,637</b>	<b>10,001</b>	<b>72,619</b>

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 2023 restricted Jubilee Project funds were used to repaint some of the upstairs rooms and for repairs to the roof that joins it to the original church.

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.

Other restricted funds represent donations made to the Church to support specific projects or activities. The year-end balance includes Christmas 2023 donations for projects working with asylum seekers and the homeless.

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**18. Cutteslowe**

	<b>Cutteslowe Restricted</b>	<b>Harvest &amp; One-off Restricted</b>	<b>Mission &amp; Ministry Grant</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	19,404	22,948	33,362	75,714
Gift Aid	3,964	3,637	0	7,601
Charitable Activities	0	0	0	0
Other Income	0	0	0	0
<b>Total - Income</b>	<b>23,368</b>	<b>26,585</b>	<b>33,362</b>	<b>83,315</b>
Staff	2,068	30,446	33,362	65,876
Staff Housing	13,628	0	0	13,628
Charitable Activities	7,672	0	0	7,672
Bank Charges	0	0	0	0
<b>Total - Expenditure</b>	<b>23,368</b>	<b>30,446</b>	<b>33,362</b>	<b>87,176</b>
<b>Balance of 2022 Harvest Collection at 31st December 2023</b>	<b>0</b>	<b>26,015</b>	<b>0</b>	