

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREWS, OLD HEADINGTON

England & Wales · Charity number 1131302

Details

Other names	ST ANDREW'S PCC, OLD HEADINGTON
Status	Registered
Legal form	Previously excepted
Registered	2009-08-24
Register	View on the Charity Commission register

Contact

Address	The Vicarage 33 St. Andrews Road Headington Oxford OX3 9DL
Phone	01865761094
Email	vicar.headington@gmail.com
Website	www.standrewsheadington.co.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Regular public worship open to all. The provision of sacred space for personal prayer and contemplation. Pastoral work including visiting the sick and bereaved. Teaching of Christianity through sermons, confirmation classes and other small groups. Taking of religious assemblies in St Andrews School. We gave £10,561 to various national and international charities in 2018.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£108,043	£167,969	-	-
2023-12-31	£105,202	£141,128	-	-
2022-12-31	£163,149	£217,664	-	-
2021-12-31	£102,992	£110,642	-	-
2020-12-31	£96,435	£98,985	-	-

Trustees

Name	Role	Appointed
Dr Jane Ellen Elizabeth Shepherd		2019-04-14
Dr Megan Dent		2023-05-07
Dr Susan Fenley		2023-05-07
Malcolm Nichols		2018-05-13
NATACHA FERNANDE HUGGETT		2012-08-21
Natalie Sawer		2024-05-26
Nigel Voak		2021-06-27
Peter Stanley McCarter		2021-06-27
RICHARD GLEDHILL		
Rev Emma Hopegood Jones		2025-09-17
Revd Canon Jennifer Strawbridge		2018-09-01
Richard Bennett		2024-05-26
Rupert Fogden		2018-05-21

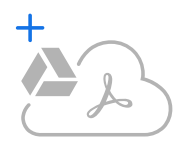
Accounts

Welcome to Acrobat, Peter

Get unlimited tool access with an Adobe Acrobat plan.

[Start free trial](#)

DID YOU KNOW? [See more](#)



Work with PDFs in Google Drive

View, annotate, and edit PDFs right in Google Drive.

[Get the add-in](#)

- YOU MAY LIKE
- Ask AI Assistant
 - Generate a summary
 - Compress a PDF
 - Edit text & images
 - PDF to JPG
 - Export a PDF
 - Combine files
 - Share
 - Fill & Sign
 - Delete pages

Save time with a document summary [View summary](#)

ST ANDREW'S PAROCHIAL CHURCH COUNCIL Administrative information for the Trustees' Annual Report for the year ended 31 December 2024 Charity No. 1131302 The address of the church office is: St Andrew's Parish Office, St Andrew's Church, Old Headington, Oxford OX3 9DL. The church is part of the Cowley Deanery, which is part of the Diocese of Oxford. The trustees, members of the PCC, who served at any time from 1 January – 31st December 2024, were as follows: Basis of appointment <table><tr><td>The Revd D W McFarland, Chairman</td><td>Ex officio</td><td>Incumbent until 30/09/24</td></tr><tr><td>The Revd L. Norman, Curate-Assistant</td><td>Ex officio</td><td>Appointed 03.07.21</td></tr><tr><td>The Rev'd Canon J. Strawbridge</td><td>Ex officio</td><td>Appointed 26.05.24</td></tr><tr><td>Dr Jane Shepherd, Churchwarden</td><td>Ex officio</td><td>Elected 07.05.23</td></tr><tr><td>Mr Malcolm Nichols, Churchwarden</td><td>Ex officio</td><td>Elected 07.05.23</td></tr><tr><td>Mr Peter McCarter, Treasurer</td><td>Ex officio</td><td>Appointed 26.05.24</td></tr><tr><td>Mrs Natacha Huggett,Deanery Synod Rep.</td><td>Elected</td><td>Elected 07.05.23</td></tr><tr><td>Mr Richard Gledhill Deanery Synod Rep</td><td>Elected</td><td>Elected 07.05.23</td></tr><tr><td>PCC Vice Chair</td><td>Elected</td><td>Elected 15.07.24</td></tr><tr><td>Mr Rupert Fogden</td><td>Elected</td><td>Elected 07.05.23</td></tr><tr><td>Dr Megan Dent</td><td>Elected</td><td>Elected 07.05.23</td></tr><tr><td>Dr Sue Fenley</td><td>Elected</td><td>Elected 07.05.23</td></tr><tr><td>Mr Richard Bennett</td><td>Elected</td><td>Elected 26.05.24</td></tr><tr><td>Ms Natalie Sawyer</td><td>Elected</td><td>Elected 26.05.24</td></tr><tr><td>Mr Benjamin McManus</td><td>Elected</td><td>Elected 26.05.24</td></tr></table>			The Revd D W McFarland, Chairman	Ex officio	Incumbent until 30/09/24	The Revd L. Norman, Curate-Assistant	Ex officio	Appointed 03.07.21	The Rev'd Canon J. Strawbridge	Ex officio	Appointed 26.05.24	Dr Jane Shepherd, Churchwarden	Ex officio	Elected 07.05.23	Mr Malcolm Nichols, Churchwarden	Ex officio	Elected 07.05.23	Mr Peter McCarter, Treasurer	Ex officio	Appointed 26.05.24	Mrs Natacha Huggett,Deanery Synod Rep.	Elected	Elected 07.05.23	Mr Richard Gledhill Deanery Synod Rep	Elected	Elected 07.05.23	PCC Vice Chair	Elected	Elected 15.07.24	Mr Rupert Fogden	Elected	Elected 07.05.23	Dr Megan Dent	Elected	Elected 07.05.23	Dr Sue Fenley	Elected	Elected 07.05.23	Mr Richard Bennett	Elected	Elected 26.05.24	Ms Natalie Sawyer	Elected	Elected 26.05.24	Mr Benjamin McManus	Elected	Elected 26.05.24
The Revd D W McFarland, Chairman	Ex officio	Incumbent until 30/09/24																																													
The Revd L. Norman, Curate-Assistant	Ex officio	Appointed 03.07.21																																													
The Rev'd Canon J. Strawbridge	Ex officio	Appointed 26.05.24																																													
Dr Jane Shepherd, Churchwarden	Ex officio	Elected 07.05.23																																													
Mr Malcolm Nichols, Churchwarden	Ex officio	Elected 07.05.23																																													
Mr Peter McCarter, Treasurer	Ex officio	Appointed 26.05.24																																													
Mrs Natacha Huggett,Deanery Synod Rep.	Elected	Elected 07.05.23																																													
Mr Richard Gledhill Deanery Synod Rep	Elected	Elected 07.05.23																																													
PCC Vice Chair	Elected	Elected 15.07.24																																													
Mr Rupert Fogden	Elected	Elected 07.05.23																																													
Dr Megan Dent	Elected	Elected 07.05.23																																													
Dr Sue Fenley	Elected	Elected 07.05.23																																													
Mr Richard Bennett	Elected	Elected 26.05.24																																													
Ms Natalie Sawyer	Elected	Elected 26.05.24																																													
Mr Benjamin McManus	Elected	Elected 26.05.24																																													

ST ANDREW'S HEADINGTON PCC
ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST ANDREW'S HEADINGTON PCC**

I report on the accounts of the PCC for the year ended 31 December 2024 which are set out on pages 9 to 14.

Respective responsibilities of the PCC and the Examiner

The PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ('the Act') and that an independent examination is needed.

It is my responsibility to examine the accounts under s145 of the act; follow the procedures laid down in the General Directions given by the Charity Commissioners under s145(5)(b) of the Act; and state whether particular matters have come to my attention.

Basis of Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosure in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the requirements of the Act; as also contained in the Church Accounting Regulations 1997have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A Churchill Stone FCA DChA
Mercer Lewin Ltd
Chartered Accountants
6-7 Citibase, New Barclay House, 234 Botley Road
Oxford, OX2 0HP

ST ANDREW'S HEADINGTON PCC
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

		2024				2023
		General	Designated	Restricted	Total	Total
	Note	fund	funds	funds		
		£	£	£	£	£
INCOME						
From generated funds						
Voluntary income	2	99,271	-	4,104	103,375	96,295
Activities for generating funds	3	2,825	-	-	2,825	6,659
Investment income		-	12	11	23	240
From charitable activities		1,520	-	-	1,520	1,908
Other incoming resources		-	200	100	300	100
		<u>103,616</u>	<u>212</u>	<u>4,215</u>	<u>108,043</u>	<u>105,202</u>
EXPENDITURE						
Cost of generating income		830	-	-	830	1,125
Charitable activities	4	112,499	2,492	47,155	162,146	136,320
Governance costs	5	4,993	-	-	4,993	3,683
		<u>118,322</u>	<u>2,492</u>	<u>47,155</u>	<u>167,969</u>	<u>141,128</u>
Net (outgoing)/incoming resources for the year before other gains and losses		(14,706)	(2,280)	(42,940)	(59,926)	(35,926)
Gains and losses on investment assets						
on disposal		-	-	-	-	-
on revaluation		6,485	5,614	4,892	16,991	59,974
Transfers between funds		<u>(1,099)</u>	<u>991</u>	<u>108</u>	<u>-</u>	<u>-</u>
Net movement in funds		(9,320)	4,325	(37,940)	(42,935)	24,048
Total funds brought forward		202,371	568,622	158,811	929,804	905,756
Total funds carried forward		<u>193,051</u>	<u>572,947</u>	<u>120,871</u>	<u>886,869</u>	<u>929,804</u>

ST ANDREW'S HEADINGTON PCC
BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible assets	7		393,407		393,407
Investments	6		435,638		523,647
CURRENT ASSETS					
Debtors	8	61,675		10,342	
Cash at bank and in hand		<u>2,426</u>		<u>4,571</u>	
		64,101		14,913	
CREDITORS					
Amounts falling due within one year	9	<u>(6,277)</u>		<u>(2,163)</u>	
NET CURRENT ASSETS			57,824		12,750
NET ASSETS			<u><u>886,869</u></u>		<u><u>929,804</u></u>
FUNDS OF THE CHURCH					
General fund			193,051		202,371
Designated funds	10		<u>572,947</u>		<u>568,622</u>
			765,998		770,993
Restricted funds	10		<u>120,871</u>		<u>158,811</u>
			<u><u>886,869</u></u>		<u><u>929,804</u></u>

These accounts were approved by the PCC on 4 May 2025 and are signed on its behalf by:

R Gledhill
PCC Vice-chair

M Nichols
Churchwarden

ST ANDREW'S HEADINGTON PCC
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies

a. Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. These financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs and with the regulations 'true and fair view' provisions; they have also been prepared under FRS102 as the applicable accounting standard and the 2016 version of the Statement of Recommended Practice, Accounting and reporting by Charities.

b. Funds

Unrestricted funds are general funds available for the general objectives of the church.

Designated funds are unrestricted funds that have been set aside by the PCC for particular purposes.

Restricted funds can only be used for the purposes for which they have been given, within the objectives of the church. The cost of raising and administering such funds are charged against those specific funds. The aim and use of each fund is explained later in the notes.

c. Incoming resources

All incoming resources are included in the SoFA when the church becomes legally entitled to the income and when the amount can be quantified with reasonable certainty.

Collections are recognised when received by or on behalf of the PCC. Planned giving is recognised only when received. Grants and legacies are recognised as soon as the PCC becomes aware of its legal entitlement and the amount due is quantifiable with reasonable certainty.

Income tax recoverable on gift aid donations is accounted for when the gift is received, not when the tax refund is received.

When incoming resources have related expenditure (as with fundraising income) the incoming resources and the related resources expended are accounted for gross in the SOFA.

Interest is accounted for when receivable and includes any recoverable tax.

d. Resources expended

Expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for goods or services.

All costs have been directly attributed to the various categories on a basis consistent with the use of resources based on an allocation of actual costs.

As the church is not registered for VAT, all the expenditure is shown inclusive of VAT.

Governance costs include the costs of the preparation of the annual accounts, the cost of PCC meetings and the legal cost of advice on governance or constitutional matters.

Grants and charitable giving are accounted for when paid over or when awarded, if the award creates a binding obligation on the PCC, provided that there are no conditions to be met relating to the grant which remain in the control of the church.

e. Fixed assets

All capital expenditure in excess of £1,000, for a single item or a group of similar items, is capitalised.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost evenly over the expected useful economic life of assets as follows: furniture, fittings and equipment - 4 years.

No depreciation is provided on freehold buildings as, in the opinion of the PCC, the residual value of the property is not materially less than the value at which it is carried in the accounts.

ST ANDREW'S HEADINGTON PCC

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

	2024			2023
	General fund	Designated funds	Restricted Funds	Total
	£	£	£	£
2. Voluntary income				
Recurring income				
Tax efficient regular giving	42,434	-	-	42,434
Cash collections at services	8,893	-	4,104	12,997
Tax recovered	23,991	-	-	23,991
Church boxes and donations	5,953	-	-	5,953
	81,271	-	4,104	85,375
Non-recurring income				
Legacies	17,141	-	-	17,141
Grants	-	-	-	-
Donations to new projects	-	-	-	2,713
Miscellaneous donations	859	-	-	859
	99,271	-	4,104	103,375
	£	£	£	£
3. Activities for generating funds				
Parish functions inc supper and lunch	55	-	-	55
External photocopying	164	-	-	164
Events, concerts, etc	263	-	-	263
Fees - weddings, funerals, etc	2,343	-	-	2,343
Rent received	-	-	-	-
	2,825	-	-	2,825
	£	£	£	£
4. Charitable activities - mission of the Church				
Parish share	46,638	-	-	46,638
Expenses of clergy	1,733	-	-	1,733
Accommodation for curate	5,005	-	-	5,005
Church running costs	25,268	-	-	25,268
Church and churchyard maintenance	8,590	1,501	42,571	52,662
Repairs to vicarage/curate's house	460	991	-	1,451
Cost of services	7,186	-	-	7,186
Office expenses	8,037	-	-	8,037
Mission grants and donations	8,600	-	-	8,600
Other outreach activities	982	-	4,584	5,566
	112,499	2,492	47,155	162,146
	£	£	£	£
5. Governance costs				
Administration costs	4,159	-	-	4,159
Independent examination	834	-	-	834
	4,993	-	-	4,993
	£	£	£	£
6. Investments - CCLA Investment Units				
			£	
Balance at 1 January 2024			523,648	
Additional amounts invested			-	
Disposal in current year			(105,000)	
Movement in market value			16,990	
At 31 December 2024			435,638	

ST ANDREW'S HEADINGTON PCC

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

7. Tangible fixed assets

	Property £	Equipment £	Total £
Cost			
At 1 January 2024	393,407	4,523	397,930
Additions		-	-
At 31 December 2024	393,407	4,523	397,930
Depreciation			
At 1 January 2024	-	4,523	4,523
Charge for the year	-	-	-
At 31 December 2024	-	4,523	4,523
Net book value at 31 December 2024	393,407	-	393,407
Net book value at 31 December 2023	393,407	-	393,407

	2024 £	2023 £
8. Debtors		
Gift aid claims made but not received	2,231	6,218
Other Debtors	55,319	211
Prepayments	4,125	3,913
	61,675	10,342
9. Creditors		
Accruals	6,277	2,163
	6,277	2,163

10. Funds

	At 1 Jan 2024	Incoming resources	Resources expended	Inv mov't	Transfers	At 31 Dec 2024
Designated funds						
Parish House	393,407	-	991	-	991	393,407
Altar fund	4,103	-	-	131	-	4,234
Fabric fund	137,739	11	-	4,414	-	142,164
Organ fund	33,374	200	1,501	1,069	-	33,142
	568,623	211	2,492	5,614	991	572,947
Restricted funds						
Special collections	6,182	4,104	4,584	-	-	5,702
Altar fund	30,581	2	1,178	980	-	30,385
Fabric fund	119,781	109	41,285	3,839	-	82,444
Bells fund	2,267	-	-	73	-	2,340
New windows project	-	-	108	-	108	-
	158,811	4,215	47,155	4,892	108	120,871

Restricted funds include amounts given by donors for specific purposes. The terms of the restriction are set out at the time of the donation.

Designated funds are amounts set aside by the PCC for particular purposes. These funds are under the control of the PCC and may be amended by the PCC at any time.

ST ANDREW'S HEADINGTON PCC**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)**

11 ANALYSIS OF NET ASSETS	General fund £	Designated funds £	Restricted funds £	Total £
Fixed assets	-	393,407	-	393,407
Investments	176,335	179,528	79,775	435,638
Current assets	22,993	12	41,096	64,101
Current liabilities	(6,277)	-	-	(6,277)
	<u>193,051</u>	<u>572,947</u>	<u>120,871</u>	<u>886,869</u>

12 RELATED PARTY TRANSACTIONS

The amount of expenditure reimbursed to the trustees during the year was £16,220.

The total amount of money donated by the trustees to the charity during the year was £13,083.

ST ANDREW'S HEADINGTON PCC
ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST ANDREW'S HEADINGTON PCC**

I report on the accounts of the PCC for the year ended 31 December 2024 which are set out on pages 9 to 14.

Respective responsibilities of the PCC and the Examiner

The PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ('the Act') and that an independent examination is needed.

It is my responsibility to examine the accounts under s145 of the act; follow the procedures laid down in the General Directions given by the Charity Commissioners under s145(5)(b) of the Act; and state whether particular matters have come to my attention.

Basis of Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosure in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the requirements of the Act; as also contained in the Church Accounting Regulations 1997have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A Churchill Stone FCA DChA
Mercer Lewin Ltd
Chartered Accountants
6-7 Citibase, New Barclay House, 234 Botley Road
Oxford, OX2 0HP

ST ANDREW'S HEADINGTON PCC
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

		2024				2023
		General	Designated	Restricted	Total	Total
	Note	fund	funds	funds		
		£	£	£	£	£
INCOME						
From generated funds						
Voluntary income	2	99,271	-	4,104	103,375	96,295
Activities for generating funds	3	2,825	-	-	2,825	6,659
Investment income		-	12	11	23	240
From charitable activities		1,520	-	-	1,520	1,908
Other incoming resources		-	200	100	300	100
		<u>103,616</u>	<u>212</u>	<u>4,215</u>	<u>108,043</u>	<u>105,202</u>
EXPENDITURE						
Cost of generating income		830	-	-	830	1,125
Charitable activities	4	112,499	2,492	47,155	162,146	136,320
Governance costs	5	4,993	-	-	4,993	3,683
		<u>118,322</u>	<u>2,492</u>	<u>47,155</u>	<u>167,969</u>	<u>141,128</u>
Net (outgoing)/incoming resources for the year before other gains and losses		(14,706)	(2,280)	(42,940)	(59,926)	(35,926)
Gains and losses on investment assets						
on disposal		-	-	-	-	-
on revaluation		6,485	5,614	4,892	16,991	59,974
Transfers between funds		<u>(1,099)</u>	<u>991</u>	<u>108</u>	<u>-</u>	<u>-</u>
Net movement in funds		(9,320)	4,325	(37,940)	(42,935)	24,048
Total funds brought forward		202,371	568,622	158,811	929,804	905,756
Total funds carried forward		<u>193,051</u>	<u>572,947</u>	<u>120,871</u>	<u>886,869</u>	<u>929,804</u>

ST ANDREW'S HEADINGTON PCC
BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible assets	7		393,407		393,407
Investments	6		435,638		523,647
CURRENT ASSETS					
Debtors	8	61,675		10,342	
Cash at bank and in hand		<u>2,426</u>		<u>4,571</u>	
		64,101		14,913	
CREDITORS					
Amounts falling due within one year	9	<u>(6,277)</u>		<u>(2,163)</u>	
NET CURRENT ASSETS			57,824		12,750
NET ASSETS			<u><u>886,869</u></u>		<u><u>929,804</u></u>
FUNDS OF THE CHURCH					
General fund			193,051		202,371
Designated funds	10		<u>572,947</u>		<u>568,622</u>
			765,998		770,993
Restricted funds	10		<u>120,871</u>		<u>158,811</u>
			<u><u>886,869</u></u>		<u><u>929,804</u></u>

These accounts were approved by the PCC on 4 May 2025 and are signed on its behalf by:

R Gledhill
PCC Vice-chair

M Nichols
Churchwarden

ST ANDREW'S HEADINGTON PCC
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies

a. Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. These financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs and with the regulations 'true and fair view' provisions; they have also been prepared under FRS102 as the applicable accounting standard and the 2016 version of the Statement of Recommended Practice, Accounting and reporting by Charities.

b. Funds

Unrestricted funds are general funds available for the general objectives of the church.

Designated funds are unrestricted funds that have been set aside by the PCC for particular purposes.

Restricted funds can only be used for the purposes for which they have been given, within the objectives of the church. The cost of raising and administering such funds are charged against those specific funds. The aim and use of each fund is explained later in the notes.

c. Incoming resources

All incoming resources are included in the SoFA when the church becomes legally entitled to the income and when the amount can be quantified with reasonable certainty.

Collections are recognised when received by or on behalf of the PCC. Planned giving is recognised only when received. Grants and legacies are recognised as soon as the PCC becomes aware of its legal entitlement and the amount due is quantifiable with reasonable certainty.

Income tax recoverable on gift aid donations is accounted for when the gift is received, not when the tax refund is received.

When incoming resources have related expenditure (as with fundraising income) the incoming resources and the related resources expended are accounted for gross in the SOFA.

Interest is accounted for when receivable and includes any recoverable tax.

d. Resources expended

Expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for goods or services.

All costs have been directly attributed to the various categories on a basis consistent with the use of resources based on an allocation of actual costs.

As the church is not registered for VAT, all the expenditure is shown inclusive of VAT.

Governance costs include the costs of the preparation of the annual accounts, the cost of PCC meetings and the legal cost of advice on governance or constitutional matters.

Grants and charitable giving are accounted for when paid over or when awarded, if the award creates a binding obligation on the PCC, provided that there are no conditions to be met relating to the grant which remain in the control of the church.

e. Fixed assets

All capital expenditure in excess of £1,000, for a single item or a group of similar items, is capitalised.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost evenly over the expected useful economic life of assets as follows: furniture, fittings and equipment - 4 years.

No depreciation is provided on freehold buildings as, in the opinion of the PCC, the residual value of the property is not materially less than the value at which it is carried in the accounts.

ST ANDREW'S HEADINGTON PCC

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

	2024			2023
	General fund	Designated funds	Restricted Funds	Total
	£	£	£	£
2. Voluntary income				
Recurring income				
Tax efficient regular giving	42,434	-	-	42,434
Cash collections at services	8,893	-	4,104	12,997
Tax recovered	23,991	-	-	23,991
Church boxes and donations	5,953	-	-	5,953
	81,271	-	4,104	85,375
Non-recurring income				
Legacies	17,141	-	-	17,141
Grants	-	-	-	-
Donations to new projects	-	-	-	2,713
Miscellaneous donations	859	-	-	859
	99,271	-	4,104	103,375
	£	£	£	£
3. Activities for generating funds				
Parish functions inc supper and lunch	55	-	-	55
External photocopying	164	-	-	164
Events, concerts, etc	263	-	-	263
Fees - weddings, funerals, etc	2,343	-	-	2,343
Rent received	-	-	-	-
	2,825	-	-	2,825
	£	£	£	£
4. Charitable activities - mission of the Church				
Parish share	46,638	-	-	46,638
Expenses of clergy	1,733	-	-	1,733
Accommodation for curate	5,005	-	-	5,005
Church running costs	25,268	-	-	25,268
Church and churchyard maintenance	8,590	1,501	42,571	52,662
Repairs to vicarage/curate's house	460	991	-	1,451
Cost of services	7,186	-	-	7,186
Office expenses	8,037	-	-	8,037
Mission grants and donations	8,600	-	-	8,600
Other outreach activities	982	-	4,584	5,566
	112,499	2,492	47,155	162,146
	£	£	£	£
5. Governance costs				
Administration costs	4,159	-	-	4,159
Independent examination	834	-	-	834
	4,993	-	-	4,993
	£	£	£	£
6. Investments - CCLA Investment Units				
			£	
Balance at 1 January 2024			523,648	
Additional amounts invested			-	
Disposal in current year			(105,000)	
Movement in market value			16,990	
At 31 December 2024			435,638	

ST ANDREW'S HEADINGTON PCC

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

7. Tangible fixed assets

	Property £	Equipment £	Total £
Cost			
At 1 January 2024	393,407	4,523	397,930
Additions		-	-
At 31 December 2024	393,407	4,523	397,930
Depreciation			
At 1 January 2024	-	4,523	4,523
Charge for the year	-	-	-
At 31 December 2024	-	4,523	4,523
Net book value at 31 December 2024	393,407	-	393,407
Net book value at 31 December 2023	393,407	-	393,407

	2024 £	2023 £
8. Debtors		
Gift aid claims made but not received	2,231	6,218
Other Debtors	55,319	211
Prepayments	4,125	3,913
	61,675	10,342
9. Creditors		
Accruals	6,277	2,163
	6,277	2,163

10. Funds

	At 1 Jan 2024	Incoming resources	Resources expended	Inv mov't	Transfers	At 31 Dec 2024
Designated funds						
Parish House	393,407	-	991	-	991	393,407
Altar fund	4,103	-	-	131	-	4,234
Fabric fund	137,739	11	-	4,414	-	142,164
Organ fund	33,374	200	1,501	1,069	-	33,142
	568,623	211	2,492	5,614	991	572,947
Restricted funds						
Special collections	6,182	4,104	4,584	-	-	5,702
Altar fund	30,581	2	1,178	980	-	30,385
Fabric fund	119,781	109	41,285	3,839	-	82,444
Bells fund	2,267	-	-	73	-	2,340
New windows project	-	-	108	-	108	-
	158,811	4,215	47,155	4,892	108	120,871

Restricted funds include amounts given by donors for specific purposes. The terms of the restriction are set out at the time of the donation.

Designated funds are amounts set aside by the PCC for particular purposes. These funds are under the control of the PCC and may be amended by the PCC at any time.

ST ANDREW'S HEADINGTON PCC**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)**

11 ANALYSIS OF NET ASSETS	General fund £	Designated funds £	Restricted funds £	Total £
Fixed assets	-	393,407	-	393,407
Investments	176,335	179,528	79,775	435,638
Current assets	22,993	12	41,096	64,101
Current liabilities	(6,277)	-	-	(6,277)
	<u>193,051</u>	<u>572,947</u>	<u>120,871</u>	<u>886,869</u>

12 RELATED PARTY TRANSACTIONS

The amount of expenditure reimbursed to the trustees during the year was £16,220.

The total amount of money donated by the trustees to the charity during the year was £13,083.

Accounts

ST ANDREW'S HEADINGTON PCC
ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2023

ST ANDREW'S PAROCHIAL CHURCH COUNCIL

Administrative information for the Trustees' Annual Report for the year ended
31 December 2023

Charity No. 1131302

The address of the church office is:

St Andrew's Parish Office, St Andrew's Church, Old Headington, Oxford OX3 9DL.

The church is part of the Cowley Deanery, which is part of the Diocese of Oxford.

The trustees, members of the PCC, who served at any time from 1 January 2023 until the time of this report, were as follows:

Basis of appointment

The Revd D W McFarland, Chairman	Ex officio	Incumbent
The Revd L. Norman, Curate-Assistant	Ex officio	Appointed 03.07.21
Dr Jane Shepherd, Churchwarden	Ex officio	Elected 07.05.23
Mr Malcolm Nichols, Churchwarden	Ex officio	Elected 07.05.23
Mr P McCarter, Treasurer	Elected	Elected 27.06.21
Mrs R Bean	Elected	Elected 27.06.21
Mr N Coltman	Elected	Elected 27.06.21
Mrs N Huggett	Deanery Synod Rep.	Elected 21.11.20
Mr R Gledhill	Deanery Synod Rep.	Elected 21.11.20
Mr R Samson	Co-opted	Resigned 07.05.23
Mr Rupert Fogden	Elected	Elected 07.05.23
Mrs H Small	Elected	Elected 27.06.21
Dr Nigel Voak	Elected	Elected 27.06.21
Dr Megan Dent	Elected	Elected 07.05.23
Dr Sue Fenley	Elected	Elected 07.05.23

Principal Advisers:

Bankers: CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Barclay's Bank, 105 London Road, Headington, Oxford OX3 9AH

Independent Examiner: Mr Andrew Churchill Stone, Mercer Lewin, 41 Cornmarket Street, Oxford, OX1 3HA

The PCC has been formed under the Parochial Church Council (Powers) Measure 1956.

PCC members are recruited in a number of ways:

- The clergy and churchwardens are members by virtue of their office.
- Deanery Synod representatives are elected by the APCM and hold office for three years.
- Other members are elected at the APCM, for a period of three years.
- The PCC has the power of co-option for a period of one year.

The PCC makes decisions corporately except that the Standing Committee, consisting of the Vicar, the two Churchwardens, the Treasurer and one ordinary member, has delegated power to make decisions between PCC meetings subject to keeping the PCC informed as fully as necessary.

ST ANDREW'S CHURCH, HEADINGTON

The Annual Report of the Parochial Church Council for 2023

This Report is presented in accordance with *Church Representation Rules* 2011, para.9 (a), which specifies: 'A report on the proceedings of the parochial church council and the activities of the parish generally'. It also meets the needs of the Charities Act.

It was prepared by the undernamed officers and approved by the PCC at its meeting on 18th March 2024, in advance of the 2024 Annual Parochial Church Meeting.

Aim and Purposes

St Andrew's Headington Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Darren McFarland, in promoting in the ecclesiastical parish, the whole mission of the Church of England, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of St Andrew's Church, Old Headington, Oxford.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St Andrew's. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of St Andrew's Church, including its Church Room.

A portion of funds are designated in the Accounts, to cover specific activities, as follow:

- House for a curate
- Altar Fund
- Fabric Fund
- Organ Fund

It is the policy of the PCC to give donations to 12 charities each year, for a 4-year period. The charities are a mix of UK and international, and are decided by the Missions Committee, alongside suggestions from members of the congregation. The annual amount available is decided by the PCC.

Volunteers play an important role in the following charitable activities of the PCC:

- Members of the Missions Committee
- Helpers for Little Fishes pre-school group
- Hosts for 'Tea on Monday' and Knit & Natter
- First Responders
- Hospitality
- Flower arrangers

- Food Bank and Harvest food deliveries
- Young Church
- Ecumenical events
- Choir
- Servers

And for the following fund-generating activities:

- Investment sub-committee
- Organising concerts
- Parish magazine advertising and production

Achievements and Performance

Worship and Prayer:

The PCC and clergy work to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. For example, morning and evening prayer provide a quiet, intimate and reflective environment for daily worship, while school services at Harvest Festival, Christmas, Easter and end of school year maintain links with St Andrew's Church of England School pupils and parents.

In addition to the Sunday Eucharists (8 a.m. BCP, 10 a.m. Common Worship), there are Eucharists on Monday and Wednesday mornings and on Thursday evenings. There is an additional Sung Eucharist on week day Festivals.

The offices of Morning and Evening Prayer are said daily except on Saturdays and Sundays.

The service of remembrance and reflection (introduced in 2015), on the Sunday afternoon closest to All Souls' Day, strengthens the pastoral and liturgical relationship with funeral families.

Publicity for these services includes targeted mailshots using the Contacts database which is GDPR compliant.

Following the electoral roll revision there are 98 parishioners on the Church Electoral Roll. The average Sunday attendance (counted during October 2023) was 62 adults and 10 children (14 adults for weekday masses).

As well as our regular services, we enable our community to celebrate and to thank God at the milestones of the journey through life. During 2023 we have celebrated 15 baptisms (13 children and 2 adults), 0 thanksgiving for the birth of a child, 8 weddings, 1 blessing after a civil wedding and 20 funerals (13 of which were held in church). 4 sets of cremated remains were interred in the churchyard.

In addition to the Vicar we have had a stipendiary curate-assistant, Fr Luke Norman, since July 2021.

The Revd Canon Dr Jennifer Strawbridge continued as an associate priest at St Andrew's in a NSM capacity.

Safeguarding:

The DBS process is administered by the Safeguarding Officer.

The PCC has complied with the duty to have due regard to the House of Bishops' Safeguarding Policy and Practice Guidance. The website is compliant and the PCC reviewed and adopted the safeguarding policy on 16th January 2023.

Safeguarding is a standing item on the PCC agenda.

Deanery Synod:

Two members of the PCC are lay representatives on the Cowley Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

Church building (fabric):

The garden and churchyard continues to be well-maintained by our team of volunteers, aided by the grass-mowing by Oxford City Council. The ecological benefit of the churchyard continues to be developed. A number of tombstones are in need of repair. The preaching cross in the churchyard is an ongoing concern and the architect is aware. The source of water damage to a roof beam in the north aisle may have been identified and remedial work is out to tender.

Birds on the tower remains as a concern.

Quinquennial Inspection took place in October 2020 and urgent items have been addressed.

Use of the Church buildings:

In addition to regular church services and weddings, baptisms and funerals, the PCC encourages wider use of the church, and St Andrew's church (and its church room) has been used during the year for:

PCC initiated activities:

- Tea on Monday and Knit & Natter, on alternate Monday afternoons. This is hosted by volunteers, and normally has approx. 15 attendees. All are welcome.
- 'Little Fishes', a group for pre-school children accompanied by a parent/carer meets on Thursday mornings in school term time. This was started in February 2016 and continues to address a local community need and is very well attended.
- Church choir practices (weekly)
- Music concerts
- Study Groups and courses

Other activities approved by the PCC:

- The Friends of St Andrew's Church annual carol evening.
- Carol service for the Christian Medical Fellowship.
- ArtWeeks displays and workshops (not held in 2023)
- Headington Mothers Union events.
- Practices by outside choirs and musicians

Bell ringing practices are held weekly, the bells are rung before each major service, and quarter peals have been rung monthly during the year. The simulator is used monthly for training new ringers. We regularly welcome visiting ringing groups to the tower.

Special Events:

- In 2023 the annual Corporate Communion and dinner at Keble College (our Patron) was moved to a Sunday evening. This was well attended.
- The new 900th anniversary windows, commissioned by the PCC, were installed in August.
- The annual pilgrimage to the shrine of Our Lady of Walsingham took place in September.
- Harvest Lunch was held again after the Harvest Festival.
- A service of blessing of the new windows was held on 21st October. They were blessed by Bishop Stephen Platten (a former curate of St Andrew's. The preacher was the Dean of Christ Church, the Very Revd Professor Sarah Foot. His Majesty's Vice-Lord Lieutenant attended.

Music:

The St Andrew's church choir continues to thrive under the direction of the Director of Music.

Parish Administration:

A paid Parish Administrator works 4 hours per week, reporting to the Vicar and Churchwardens. As part of the administrator's work, a database of church contacts is maintained, to help improve follow-up to baptisms, weddings and funerals. The parish is GDPR compliant.

Schools:

Strong links continue with St Andrew's School, a Voluntary Controlled Church of England primary school. The Vicar is the chair of Governors and with the Curate leads Collective Worship in school once a week. The school holds whole-school services in church to celebrate Harvest, Christmas, Easter and the end of the school year.

There are two other Foundation Governors from the parish who are appointed by the diocese. In February 2023 the school was subject to an OFSTED inspection and retained its judgement as a "Good" school.

There are also strong links with Headington School, an independent girls' school with a Church of England foundation. The Vicar is on the governing body. The school Confirmation service is held jointly each year with the parish in St Andrew's Church. The clergy preach at whole school prayers and the Boarders' Services occasionally at the invitation of the school chaplain.

Mission and Evangelism:

St Andrew's continues to support 12 missions (from the UK and overseas), as selected by and administered by the Missions Committee, using an agreed amount of the parish income, which is currently £750 per month

In addition:

- The regular donations to the local Community Emergency Foodbank have continued to be well-supported by the congregation.
- Donated gifts to the St Andrew's boat (for 2 weeks after St Andrew's Day) continue to be well-received by the Salvation Army Christmas Appeal.
- Similarly, donated items at Harvest are provided to local shelter charities.
- Collections at Christmas services are provided to local charities which support drug and alcohol rehabilitation, homelessness and special education needs for children.

The church website (www.standrewsheadington.co.uk) continues to provide comprehensive information about the church, with history, contacts, and current and forthcoming services and events. It is updated weekly. There is also a Facebook account for St Andrew's. These remain valuable for keeping people in touch with the church and giving access to liturgical materials for each Sunday.

The *Norman Arch* magazine continues to be produced in-house 10 times per year, with an average of 90 copies per issue being sold.

Ecumenical relationships:

St Andrew's is a member of Churches Together in Headington and was represented at meetings in 2023. There were no Christmas and Easter cards in 2023 and the Headington Fun Day did not happen.

Financial Review

Please see the 2023 Accounts for details.

Reserves Policy

It is the policy of the PCC to keep approximately two months' worth of General Fund outgoings in a current account. The rest of the reserves are invested with CCLA in a Church of England investment fund, per the PCC's Investment Policy. The Treasurer monitors the value of the investments monthly, and an Investment sub-committee recommends to the PCC any actions that are required.

Plans for future periods

The plans for 2024 are to:

- To consolidate a strong Young Church and our work with families.
- Maintain our profile in the Northway Community.
- Develop our engagement with the isolated in our community.
- Care for the churchyard and promote it as a local amenity.
- Use the church website to its fullest potential.
- Continue to promote the Parish Giving Scheme and a culture of generous giving.
- Respond to the recommendations of the eco-survey on the church building.
-

Risk Management

The PCC has approved Risk Assessments for church services and events held in church.

Volunteers

We would like to thank all the many volunteers who work so hard to make our church the lively and vibrant community it is.

Structure, Governance and Management

Please see the separate Administrative Information sheet for the membership of the PCC and their appointment.

A member of the PCC is the parish Safeguarding Officer.

The PCC maintains a series of policies, including:

- Health & Safety - including Security Policy, Risk Assessments for church services and events and for the churchyard, Working at Height, Disability inclusion policy
- Parish Safeguarding Policy (reviewed annually) and Parish Policy on Recruitment and DBS criminal record checks.
- Churchyard Regulations
- Investment

These policies have been reviewed by the PCC.

A rota of First Responders is arranged for all main services at the church, and all volunteers on the rota have refresher training every year.

The PCC had 5 full meetings in 2023.

The Treasurer will give a financial report on a quarterly basis following diocesan guidelines.

The Churchwardens report at every PCC meeting.

The parish Safeguarding officer submits a formal report once a year to the PCC in January and Safeguarding is a standing item on all PCC agendas.

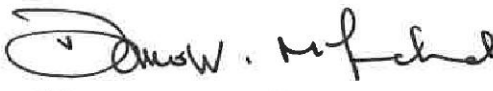
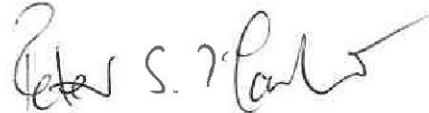
The Standing Committee did not meet in 2023.

Approved copies of PCC and APCM minutes are held in a file available for inspection in the church.

The following committees/representatives provide annual reports for approval by the PCC and for receipt by the APCM:

- Safeguarding
- Missions Committee.
- Director of Music
- Bellringers
- Young Church
- Catering Committee
- Communications Team (parish magazine, website)
- Deanery Synod: Parish representatives
- St Andrew's School: Foundation Governors
- Friends of St Andrew's Church (FOSAC): PCC representatives
- Churches Together in Headington: Parish representative
- Old Headington Village Hall Trust
- Churchyard

Approvals:

Signed: 	The Revd Darren W McFarland, Vicar
	Mr P McCarter, PCC Treasurer
<u>M. J. Nichols.</u>	Mr M Nichols, Churchwarden

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST ANDREW'S HEADINGTON PCC**

I report on the accounts of the PCC for the year ended 31 December 2023 which are set out on pages 9 to 14.

Respective responsibilities of the PCC and the Examiner

The PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ('the Act') and that an independent examination is needed.

It is my responsibility to examine the accounts under s145 of the act; follow the procedures laid down in the General Directions given by the Charity Commissioners under s145(5)(b) of the Act; and state whether particular matters have come to my attention.

Basis of Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosure in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the requirements of the Act; as also contained in the Church Accounting Regulations 1997have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



A Churchill Stone FCA DChA
Mercer Lewin Ltd
Chartered Accountants
6-7 Citibase, New Barclay House, 234 Botley Road
Oxford, OX2 0HP

ST ANDREW'S HEADINGTON PCC

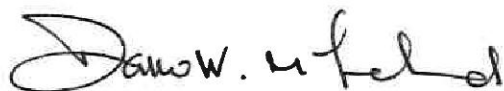
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

		2023				2022
		General	Designated	Restricted	Total	Total
	Note	fund	funds	funds		
		£	£	£	£	£
INCOME						
From generated funds						
Voluntary income	2	89,303	-	6,992	96,295	147,968
Activities for generating funds	3	6,659	-	-	6,659	12,911
Investment income		-	123	117	240	16
From charitable activities		1,908	-	-	1,908	2,254
Other incoming resources		-	-	100	100	-
		97,870	123	7,209	105,202	163,149
EXPENDITURE						
Cost of generating income		1,125	-	-	1,125	488
Charitable activities	4	99,608	14,820	21,892	136,320	213,341
Governance costs	5	3,683	-	-	3,683	3,835
		104,416	14,820	21,892	141,128	217,664
Net (outgoing)/incoming resources for the year before other gains and losses		(6,546)	(14,697)	(14,683)	(35,926)	(54,515)
Gains and losses on investment assets						
on disposal		-	-	-	-	-
on revaluation		25,513	18,512	15,949	59,974	(52,944)
Transfers between funds		(17,111)	14,155	2,956	-	-
Net movement in funds		1,856	17,970	4,222	24,048	(107,459)
Total funds brought forward		200,515	550,652	154,589	905,756	1,013,216
Total funds carried forward		202,371	568,622	158,811	929,804	905,756

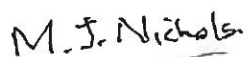
ST ANDREW'S HEADINGTON PCC
BALANCE SHEET AS AT 31 DECEMBER 2023

	Note	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible assets	7		393,407		393,407
Investments	6		523,647		490,673
CURRENT ASSETS					
Debtors	8	10,342		9,841	
Cash at bank and in hand		<u>4,571</u>		<u>12,735</u>	
		14,913		22,576	
CREDITORS					
Amounts falling due within one year	9	<u>(2,163)</u>		<u>(900)</u>	
NET CURRENT ASSETS			12,750		21,676
NET ASSETS			<u>929,804</u>		<u>905,756</u>
FUNDS OF THE CHURCH					
General fund			202,371		200,515
Designated funds	10		<u>568,622</u>		<u>550,652</u>
			770,993		751,167
Restricted funds	10		<u>158,811</u>		<u>154,589</u>
			<u>929,804</u>		<u>905,756</u>

These accounts were approved by the PCC on 18/03/2024 and are signed on its behalf by:



Rev'd D McFarland
Incumbent



M Nichols
Churchwarden

ST ANDREW'S HEADINGTON PCC
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies

a. Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. These financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs and with the regulations 'true and fair view' provisions; they have also been prepared under FRS102 as the applicable accounting standard and the 2016 version of the Statement of Recommended Practice, Accounting and reporting by Charities.

b. Funds

Unrestricted funds are general funds available for the general objectives of the church.

Designated funds are unrestricted funds that have been set aside by the PCC for particular purposes.

Restricted funds can only be used for the purposes for which they have been given, within the objectives of the church. The cost of raising and administering such funds are charged against those specific funds. The aim and use of each fund is explained later in the notes.

c. Incoming resources

All incoming resources are included in the SoFA when the church becomes legally entitled to the income and when the amount can be quantified with reasonable certainty.

Collections are recognised when received by or on behalf of the PCC. Planned giving is recognised only when received. Grants and legacies are recognised as soon as the PCC becomes aware of its legal entitlement and the amount due is quantifiable with reasonable certainty.

Income tax recoverable on gift aid donations is accounted for when the gift is received, not when the tax refund is received.

When incoming resources have related expenditure (as with fundraising income) the incoming resources and the related resources expended are accounted for gross in the SOFA.

Interest is accounted for when receivable and includes any recoverable tax.

d. Resources expended

Expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for goods or services.

All costs have been directly attributed to the various categories on a basis consistent with the use of resources based on an allocation of actual costs.

As the church is not registered for VAT, all the expenditure is shown inclusive of VAT.

Governance costs include the costs of the preparation of the annual accounts, the cost of PCC meetings and the legal cost of advice on governance or constitutional matters.

Grants and charitable giving are accounted for when paid over or when awarded, if the award creates a binding obligation on the PCC, provided that there are no conditions to be met relating to the grant which remain in the control of the church.

e. Fixed assets

All capital expenditure in excess of £1,000, for a single item or a group of similar items, is capitalised.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost evenly over the expected useful economic life of assets as follows: furniture, fittings and equipment - 4 years.

No depreciation is provided on freehold buildings as, in the opinion of the PCC, the residual value of the property is not materially less than the value at which it is carried in the accounts.

ST ANDREW'S HEADINGTON PCC

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

	2023			2022
	General fund	Designated funds	Restricted Funds	Total
	£	£	£	£
2. Voluntary income				
Recurring income				
Tax efficient regular giving	40,995	-	-	40,995
Cash collections at services	7,129	-	3,281	10,410
Tax recovered	17,409	-	-	17,409
Church boxes and donations	3,788	-	-	3,788
	69,321	-	3,281	72,602
Non-recurring income				
Legacies	18,860	-	-	18,860
Grants	-	-	-	-
Donations to new projects	-	-	2,713	2,713
Miscellaneous donations	1,122	-	998	2,120
	89,303	-	6,992	96,295
	£	£	£	£
3. Activities for generating funds				
Parish functions inc supper and lunch	486	-	-	486
External photocopying	81	-	-	81
Events, concerts, etc	-	-	-	-
Fees - weddings, funerals, etc	6,092	-	-	6,092
Rent received	-	-	-	-
	6,659	-	-	6,659
	£	£	£	£
4. Charitable activities - mission of the Church				
Parish share	46,682	-	-	46,682
Expenses of clergy	2,029	-	-	2,029
Accommodation for curate	3,760	-	-	3,760
Church running costs	12,263	-	-	12,263
Church and churchyard maintenance	5,808	665	21,892	28,365
Repairs to vicarage/curate's house	1,370	14,155	-	15,525
Cost of services	7,388	-	-	7,388
Office expenses	4,766	-	-	4,766
Mission grants and donations	9,000	-	-	9,000
Other outreach activities	6,542	-	-	6,542
	99,608	14,820	21,892	136,320
	£	£	£	£
5. Governance costs				
Administration costs	2,873	-	-	2,873
Independent examination	810	-	-	810
	3,683	-	-	3,683
	£	£	£	£
6. Investments - CCLA Investment Units				
Balance at 1 January 2023			490,674	
Additional amounts invested			-	
Disposal in current year			(27,000)	
Movement in market value			59,974	
At 31 December 2023			523,648	

ST ANDREW'S HEADINGTON PCC**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)****7. Tangible fixed assets**

	Property £	Equipment £	Total £
Cost			
At 1 January 2023	393,407	4,523	397,930
Additions		-	-
At 31 December 2023	393,407	4,523	397,930
Depreciation			
At 1 January 2023	-	4,523	4,523
Charge for the year	-	-	-
At 31 December 2023	-	4,523	4,523
Net book value at 31 December 2023	393,407	-	393,407
Net book value at 31 December 2022	393,407	-	393,407

8. Debtors

	2023 £	2022 £
Gift aid claims made but not received	6,218	4,732
Other Debtors	211	1,234
Prepayments	3,913	3,875
	10,342	9,841
	£	£
9. Creditors		
Accruals	2,163	900
	2,163	900

10. Funds

	At 1 Jan 2023	Incoming resources	Resources expended	Inv mov't	Transfers	At 31 Dec 2023
Designated funds						
Parish House	393,407	-	14,155	-	14,155	393,407
Altar fund	3,668	3	-	432	-	4,103
Fabric fund	123,146	96	-	14,497	-	137,739
Organ fund	30,432	24	665	3,583	-	33,374
	550,653	123	14,820	18,512	14,155	568,623
Restricted funds						
Special collections	2,901	3,281	-	-	-	6,182
Altar fund	26,447	1,021	-	3,113	-	30,581
Fabric fund	107,003	181	-	12,597	-	119,781
Bells fund	2,028	-	-	239	-	2,267
New windows project	16,210	2,726	21,892	-	2,956	-
	154,589	7,209	21,892	15,949	2,956	158,811

Restricted funds include amounts given by donors for specific purposes. The terms of the restriction are set out at the time of the donation.

Designated funds are amounts set aside by the PCC for particular purposes. These funds are under the control of the PCC and may be amended by the PCC at any time.

ST ANDREW'S HEADINGTON PCC**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)**

11 ANALYSIS OF NET ASSETS	General fund £	Designated funds £	Restricted funds £	Total £
Fixed assets	-	393,407	-	393,407
Investments	192,877	173,361	157,410	523,647
Current assets	11,657	1,854	1,401	14,913
Current liabilities	(2,163)	-	-	(2,163)
	<u>202,371</u>	<u>568,622</u>	<u>158,811</u>	<u>929,804</u>

12 RELATED PARTY TRANSACTIONS

The amount of expenditure reimbursed to the trustees during the year was £8,404.

The total amount of money donated by the trustees to the charity during the year was £13,648.

Accounts

ST ANDREW'S PAROCHIAL CHURCH COUNCIL

Administrative information for the Trustees' Annual Report for the year ended
31 December 2022

Charity No. 1131302

The address of the church office is:

St Andrew's Parish Office, St Andrew's Church, Old Headington, Oxford OX3 9DL.

The church is part of the Cowley Deanery, which is part of the Diocese of Oxford.

The trustees, members of the PCC, who served at any time from 1 January 2022 until the time of this report, were as follows:

Basis of appointment

The Revd D W McFarland, Chairman	Ex officio	Incumbent
The Revd L. Norman, Curate-Assistant	Ex officio	Appointed 03.07.21
Dr Jane Shepherd, Churchwarden	Ex officio	Elected 27.06.21
Mr Malcolm Nichols, Churchwarden	Ex officio	Elected 27.06.21
Mr P McCarter, Treasurer	Elected	Elected 27.06.21
Mrs R Bean	Elected	Elected 27.06.21
Mr N Coltman	Elected	Elected 27.06.21
Mrs N Huggett	Deanery Synod Rep. Elected	Elected 21.11.20
Mr R Gledhill	Deanery Synod Rep. Elected	Elected 21.11.20
Mr R Samson	Co-opted	Co-opted
Mr Rupert Fogden	Elected	Elected 21.11.20
Mrs H Small	Elected	Elected 27.06.21
Dr Nigel Voak	Elected	Elected 27.06.21

Principal Advisers:

Bankers: CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Barclay's Bank, 105 London Road, Headington, Oxford OX3 9AH

Independent Examiner: Mr Andrew Churchill Stone, Mercer Lewin, 41 Cornmarket Street, Oxford, OX1 3HA

The PCC has been formed under the Parochial Church Council (Powers) Measure 1956.

PCC members are recruited in a number of ways:

- The clergy and churchwardens are members by virtue of their office.
- Deanery Synod representatives are elected by the APCM and hold office for three years.
- Other members are elected at the APCM, for a period of three years.
- The PCC has the power of co-option for a period of one year.

The PCC makes decisions corporately except that the Standing Committee, consisting of the Vicar, the two Churchwardens, the Treasurer and one ordinary member, has delegated power to make decisions between PCC meetings subject to keeping the PCC informed as fully as necessary.

ST ANDREW'S CHURCH, HEADINGTON

The Annual Report of the Parochial Church Council for 2022

This Report is presented in accordance with *Church Representation Rules* 2011, para.9 (a), which specifies: 'A report on the proceedings of the parochial church council and the activities of the parish generally'. It also meets the needs of the Charities Act.

It was prepared by the undernamed officers and approved by the PCC at its meeting on 27th March 2023, in advance of the 2023 Annual Parochial Church Meeting.

Aim and Purposes

St Andrew's Headington Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Darren McFarland, in promoting in the ecclesiastical parish, the whole mission of the Church of England, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of St Andrew's Church, Old Headington, Oxford.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St Andrew's. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of St Andrew's Church, including its Church Room.

A portion of funds are designated in the Accounts, to cover specific activities, as follow:

- House for a curate
- Altar Fund
- Fabric Fund
- Organ Fund

It is the policy of the PCC to give donations to 12 charities each year, for a 4-year period. The charities are a mix of UK and international, and are decided by the Missions Committee, alongside suggestions from members of the congregation. The annual amount available is decided by the PCC.

Volunteers play an important role in the following charitable activities of the PCC:

- Members of the Missions Committee
- Helpers for Little Fishes pre-school group
- Hosts for 'Tea on Monday' and Knit & Natter
- First Responders
- Hospitality
- Flower arrangers

- Food Bank and Harvest food deliveries
- Young Church
- Ecumenical events
- Choir
- Servers

And for the following fund-generating activities:

- Investment sub-committee
- Organising concerts
- Parish magazine advertising and production

Achievements and Performance

The remaining COVID 19 restrictions were lifted during 2022.

The chalice and the physical sharing of the Peace were restored on Maundy Thursday.

Sunday attendance has not returned to its pre-pandemic level.

The Palm Sunday procession, foot washing, Stations of the Cross, and Veneration of the Cross were all restored in 2022.

Worship and Prayer:

The PCC and clergy work to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. For example, morning and evening prayer provide a quiet, intimate and reflective environment for daily worship, while school services at Harvest Festival, Christmas and Easter maintain links with St Andrew's School pupils and parents.

In addition to the Sunday Eucharists (8 a.m. BCP, 10 a.m. Common Worship), there are Eucharists on Monday and Wednesday mornings and on Thursday evenings. There is an additional Sung Eucharist on week day Festivals.

The offices of Morning and Evening Prayer are said daily except on Saturdays and Sundays.

The remembrance service (introduced in 2015) on the Sunday afternoon closest to All Souls' Day strengthens the pastoral and liturgical relationship with funeral families.

Publicity for these services includes targeted mailshots using the Contacts database which is GDPR compliant.

Following the electoral roll revision there are 91 parishioners on the Church Electoral Roll.

The average Sunday attendance (counted during October 2022) was 65 (5 for weekday masses).

As well as our regular services, we enable our community to celebrate and to thank God at the milestones of the journey through life. During 2022 we have celebrated 10 baptisms (all children), 1 thanksgiving for the birth of a child, 5 weddings and 27 funerals (17 of which were held in church). 7 sets of cremated remains were interred in the churchyard.

On 26th June 2022 Fr Luke Norman was ordained priest at the Church of St Mary Magdalen, Oxford and presided at his First Mass on 2nd July. Fr Darren McFarland celebrated his Silver Jubilee of priesting on 29th June 2022.

The Revd Canon Dr Jennifer Strawbridge continued as an associate priest at St Andrew's in a NSM capacity.

Safeguarding:

The DBS process is administered by the Safeguarding Officer.

The PCC has complied with the duty to have due regard to the House of Bishops' Safeguarding Policy and Practice Guidance. The website is compliant and the PCC reviewed and adopted the safeguarding policy on 7th February 2022.

Safeguarding is a standing item on the PCC agenda.

Deanery Synod:

Two members of the PCC are lay representatives on the Cowley Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

Church building (fabric):

The garden and churchyard continues to be well-maintained by our team of volunteers, aided by the grass-mowing by Oxford City Council. The ecological benefit of the churchyard continues to be developed. A number of tombstones are in need of repair. The preaching cross in the churchyard is an ongoing concern and the architect is aware. The source of water damage to a roof beam in the north aisle remains unclear and under investigation.

Birds on the tower remains as a concern.

Quinquennial Inspection took place in October 2020 and urgent items have been addressed.

Use of the Church buildings:

In addition to regular church services and weddings, baptisms and funerals, the PCC encourages wider use of the church, and St Andrew's church (and its church room) has been used during the year for:

PCC initiated activities:

- Tea on Monday and Knit & Natter, on alternate Monday afternoons. This is hosted by volunteers, and normally has approx. 15 attendees. All are welcome.
- 'Little Fishes', a group for pre-school children accompanied by a parent/carer meets on Thursday mornings in school term time. This was started in February 2016 and continues to address a local community need.
- Church choir practices (weekly)
- Music concerts
- Study Groups and courses

Other activities approved by the PCC:

- The Friends of St Andrew's Church annual carol evening.
- Carol service for the Christian Medical Fellowship.
- ArtWeeks displays and workshops.
- Headington Mothers Union events.
- Practices by outside choirs and musicians

Bell ringing practices are held weekly, the bells are rung before each major service, and quarter peals have been rung monthly during the year. The simulator is used monthly for training new ringers. We regularly welcome visiting ringing groups to the tower.

Special Events:

- In February 2022 the annual Corporate Communion and dinner at Keble College was cancelled due to COVID restrictions.
- The former Dean of Westminster preached at the Parish Eucharist on Accession Day.
- An afternoon tea was held to mark the Platinum Jubilee.
- The annual pilgrimage to the shrine of Our Lady of Walsingham took place in September.

- Harvest Lunch was held again after the Harvest Festival.
- A commemoration service was held to mark the death of Her Late Majesty Queen Elizabeth II.

Music:

The St Andrew's church choir continues to thrive under the direction of the Director of Music although this has been greatly curtailed by the COVID restrictions. The work on touch, tone and volume, recommended to the PCC by the organ sub-committee, was carried out by Nicholson & Co. in the first quarter of 2022.

Parish Administration:

A paid Parish Administrator works 4 hours per week, reporting to the Vicar and Churchwardens. As part of the administrator's work, a database of church contacts is maintained, to help improve follow-up to baptisms, weddings and funerals. The parish is GDPR compliant.

Schools:

Strong links continue with St Andrew's School, a Voluntary Controlled Church of England primary school. The Vicar is the chair of Governors and with the Curate leads Collective Worship in school once a week. The school holds whole-school services in church to celebrate Harvest, Christmas, Easter and the end of the school year.

There are two other Foundation Governors from the parish who are appointed by the diocese. In 2022 the Governors ran two successful recruitment processes to appoint a new headteacher and deputy headteacher. Both positions fell vacant due to retirements at the end of the 2021/22 academic year.

There are also strong links with Headington School, an independent girls' school with a Church of England foundation. The Vicar is on the governing body. The school Confirmation service is held jointly each year with the parish in St Andrew's Church. The clergy lead school prayers and preach at the Boarders' Services occasionally at the invitation of the school chaplain.

Mission and Evangelism:

St Andrew's continues to support 12 missions (from the UK and overseas), as selected by and administered by the Missions Committee, using an agreed amount of the parish income, which is currently £750 per month

In addition:

- The regular donations to the local Community Emergency Foodbank have continued to be well-supported by the congregation.
- Donated gifts to the St Andrew's boat (for 2 weeks after St Andrew's Day) continue to be well-received by the Salvation Army Christmas Appeal.
- Similarly, donated items at Harvest are provided to local shelter charities.
- Collections at Christmas services are provided to local charities which support drug and alcohol rehabilitation, homelessness and special education needs for children.

The church website (www.standrewsheadington.co.uk) continues to provide comprehensive information about the church, with history, contacts, and current and forthcoming services and events. It is updated weekly. There are also Twitter and Facebook accounts for St Andrew's. These remain for keeping people in touch with the church and giving access to liturgical materials for each Sunday.

The *Norman Arch* magazine continues to be produced in-house 10 times per year, with an average of 100 copies per issue being sold.

Ecumenical relationships:

St Andrew's is a member of Churches Together in Headington and was represented at meetings in 2022. There were no Christmas and Easter cards in 2022. We continue to support the Headington Fun Day (financial and volunteer support).

Financial Review

Please see the 2022 Accounts for details.

Reserves Policy

It is the policy of the PCC to keep approximately two months' worth of General Fund outgoings in a current account. The rest of the reserves are invested with CCLA in a Church of England investment fund, per the PCC's Investment Policy. The Treasurer monitors the value of the investments monthly, and an Investment sub-committee recommends to the PCC any actions that are required.

Plans for future periods

The plans for 2023 are to:

- Seek new ways to re-vitalise and strengthen Young Church and our work with families.
- Increase our profile in the Northway Community.
- Develop our engagement with the isolated in our community.
- Develop a COVID memorial garden in the churchyard as part of the wider care of this space.
- Use the church website to its fullest potential.
- Continue to promote the Parish Giving Scheme and a culture of generous giving.
- Respond to the recommendations of the eco-survey on the church building.
- Complete the installation of the 900th anniversary windows.

Risk Management

The PCC has approved Risk Assessments for church services and events held in church.

Volunteers

We would like to thank all the many volunteers who work so hard to make our church the lively and vibrant community it is.

Structure, Governance and Management

Please see the separate Administrative Information sheet for the membership of the PCC and their appointment.

A member of the PCC is the parish Safeguarding Officer.

The PCC maintains a series of policies, including:

- Health & Safety - including Security Policy, Risk Assessments for church services and events and for the churchyard, Working at Height, Disability inclusion policy
- Parish Safeguarding Policy (reviewed annually) and Parish Policy on Recruitment and DBS criminal record checks.
- Churchyard Regulations
- Investment

These policies have been reviewed by the PCC.

A rota of First Responders is arranged for all main services at the church, and all volunteers on the rota have refresher training every year.

The PCC had 5 full meetings in 2022.

The Treasurer will give a financial report on a quarterly basis following diocesan guidelines.

The Churchwardens report at every PCC meeting.

The parish Safeguarding officer submits a formal report once a year to the PCC in January and Safeguarding is a standing item on all PCC agendas.

The Standing Committee did not meet in 2022.

Approved copies of PCC and APCM minutes are held in a file available for inspection in the church.

The following committees/representatives provide annual reports for approval by the PCC and for receipt by the APCM:

- Safeguarding
- Missions Committee.
- Director of Music
- Bellringers
- Young Church
- Catering Committee
- Communications Team (parish magazine, website)
- Deanery Synod: Parish representatives
- St Andrew's School: Foundation Governors
- Friends of St Andrew's Church (FOSAC): PCC representatives
- Churches Together in Headington: Parish representative
- Old Headington Village Hall Trust: Church representative
- Churchyard

Approvals:

Signed:

The Revd Darren W McFarland, Vicar

Mr P McCarter, PCC Treasurer

Dr Jane Shepherd, Churchwarden

ST ANDREW'S HEADINGTON PCC
ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST ANDREW'S HEADINGTON PCC**

I report on the accounts of the PCC for the year ended 31 December 2022 which are set out on pages 9 to 14.

Respective responsibilities of the PCC and the Examiner

The PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ('the Act') and that an independent examination is needed.

It is my responsibility to examine the accounts under s145 of the act; follow the procedures laid down in the General Directions given by the Charity Commissioners under s145(5)(b) of the Act; and state whether particular matters have come to my attention.

Basis of Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosure in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the requirements of the Act; as also contained in the Church Accounting Regulations 1997have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A Churchill Stone FCA DChA
Mercer Lewin Ltd
Chartered Accountants
6-7 Citibase, New Barclay House, 234 Botley Road
Oxford, OX2 0HP

ST ANDREW'S HEADINGTON PCC
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

		2022				2021
		General	Designated	Restricted	Total	Total
	Note	fund	funds	funds		
		£	£	£	£	£
INCOME						
From generated funds						
Voluntary income	2	110,033	10,800	27,135	147,968	84,737
Activities for generating funds	3	11,316	1,595	-	12,911	16,102
Investment income		-	9	7	16	9
From charitable activities		1,764	-	490	2,254	2,144
Other incoming resources		-	-	-	-	-
		<u>123,113</u>	<u>12,404</u>	<u>27,632</u>	<u>163,149</u>	<u>102,992</u>
EXPENDITURE						
Cost of generating income		488	-	-	488	-
Charitable activities	4	92,389	94,029	26,923	213,341	107,009
Governance costs	5	3,835	-	-	3,835	3,633
		<u>96,712</u>	<u>94,029</u>	<u>26,923</u>	<u>217,664</u>	<u>110,642</u>
Net (outgoing)/incoming resources for the year before other gains and losses		26,401	(81,625)	709	(54,515)	(7,650)
Gains and losses on investment assets						
on disposal		-	-	-	-	-
on revaluation		(20,055)	(19,989)	(12,900)	(52,944)	88,970
Transfers between funds		<u>(20,210)</u>	<u>20,210</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(13,864)	(81,404)	(12,191)	(107,459)	81,320
Total funds brought forward		214,379	632,056	166,780	1,013,216	931,895
Total funds carried forward		<u>200,515</u>	<u>550,652</u>	<u>154,589</u>	<u>905,756</u>	<u>1,013,216</u>

ST ANDREW'S HEADINGTON PCC
BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible assets	7		393,407		393,407
Investments	6		490,673		593,617
CURRENT ASSETS					
Debtors	8	9,841		7,369	
Cash at bank and in hand		<u>12,735</u>		<u>20,323</u>	
		22,576		27,692	
CREDITORS					
Amounts falling due within one year	9	<u>(900)</u>		<u>(1,500)</u>	
NET CURRENT ASSETS			21,676		26,192
NET ASSETS			<u>905,756</u>		<u>1,013,216</u>
FUNDS OF THE CHURCH					
General fund			200,515		214,379
Designated funds	10		<u>550,652</u>		<u>632,056</u>
			751,167		846,436
Restricted funds	10		<u>154,589</u>		<u>166,780</u>
			<u>905,756</u>		<u>1,013,216</u>

These accounts were approved by the PCC on 2023 and are signed on its behalf by:

Rev'd D McFarland
Incumbent

M Nichols
Churchwarden

ST ANDREW'S HEADINGTON PCC
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

a. Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. These financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs and with the regulations 'true and fair view' provisions; they have also been prepared under FRS102 as the applicable accounting standard and the 2016 version of the Statement of Recommended Practice, Accounting and reporting by Charities.

b. Funds

Unrestricted funds are general funds available for the general objectives of the church.

Designated funds are unrestricted funds that have been set aside by the PCC for particular purposes.

Restricted funds can only be used for the purposes for which they have been given, within the objectives of the church. The cost of raising and administering such funds are charged against those specific funds. The aim and use of each fund is explained later in the notes.

c. Incoming resources

All incoming resources are included in the SoFA when the church becomes legally entitled to the income and when the amount can be quantified with reasonable certainty.

Collections are recognised when received by or on behalf of the PCC. Planned giving is recognised only when received. Grants and legacies are recognised as soon as the PCC becomes aware of its legal entitlement and the amount due is quantifiable with reasonable certainty.

Income tax recoverable on gift aid donations is accounted for when the gift is received, not when the tax refund is received.

When incoming resources have related expenditure (as with fundraising income) the incoming resources and the related resources expended are accounted for gross in the SOFA.

Interest is accounted for when receivable and includes any recoverable tax.

d. Resources expended

Expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for goods or services.

All costs have been directly attributed to the various categories on a basis consistent with the use of resources based on an allocation of actual costs.

As the church is not registered for VAT, all the expenditure is shown inclusive of VAT.

Governance costs include the costs of the preparation of the annual accounts, the cost of PCC meetings and the legal cost of advice on governance or constitutional matters.

Grants and charitable giving are accounted for when paid over or when awarded, if the award creates a binding obligation on the PCC, provided that there are no conditions to be met relating to the grant which remain in the control of the church.

e. Fixed assets

All capital expenditure in excess of £1,000, for a single item or a group of similar items, is capitalised.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost evenly over the expected useful economic life of assets as follows: furniture, fittings and equipment - 4 years.

No depreciation is provided on freehold buildings as, in the opinion of the PCC, the residual value of the property is not materially less than the value at which it is carried in the accounts.

ST ANDREW'S HEADINGTON PCC

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

	2022				2021
	General	Designated	Restricted	Total	Total
	fund	funds	Funds		
	£	£	£	£	£
2. Voluntary income					
Recurring income					
Tax efficient regular giving	43,199	-	-	43,199	44,182
Cash collections at services	7,986	-	3,687	11,673	9,248
Tax recovered	26,916	-	-	26,916	9,781
Church boxes and donations	-	-	-	-	-
	78,101	-	3,687	81,788	63,211
Non-recurring income					
Legacies	22,430	-	-	22,430	-
Grants	-	10,800	-	10,800	-
Donations to new projects	-	-	23,448	23,448	15,521
Miscellaneous donations	9,502	-	-	9,502	6,005
	110,033	10,800	27,135	147,968	84,737
	£	£	£	£	£
3. Activities for generating funds					
Parish functions inc supper and lunch	339	-	-	339	181
External photocopying	54	-	-	54	98
Events, concerts, etc	-	-	-	-	198
Fees - weddings, funerals, etc	4,545	-	-	4,545	2,779
Rent received	6,378	1,595	-	7,973	12,846
	11,317	1,595	-	12,911	16,102
	£	£	£	£	£
4. Charitable activities - mission of the Church					
Parish share	45,253	-	-	45,253	45,253
Expenses of clergy	1,177	-	-	1,177	1,872
Accommodation for curate	6,396	10,800	-	17,196	9,408
Church running costs	8,943	-	-	8,943	10,548
Church and churchyard maintenance	9,128	51,903	22,760	83,791	15,133
Repairs to vicarage/curate's house	1,505	31,326	-	32,831	1,295
Cost of services	6,295	-	-	6,295	5,478
Office expenses	3,805	-	-	3,805	3,523
Mission grants and donations	9,000	-	4,163	13,163	13,607
Other outreach activities	887	-	-	887	892
	92,389	94,029	26,923	213,341	107,009
	£	£	£	£	£
5. Governance costs					
Administration costs	2,905	-	-	2,905	2,883
Independent examination	930	-	-	930	750
	3,835	-	-	3,835	3,633
	£	£	£	£	£
6. Investments - CCLA Investment Units					
			£		
Balance at 1 January 2022			593,618		
Additional amounts invested			-		
Disposal in current year			(50,000)		
Movement in market value			(52,944)		
At 31 December 2022			490,674		

ST ANDREW'S HEADINGTON PCC**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)****7. Tangible fixed assets**

	Property £	Equipment £	Total £
Cost			
At 1 January 2022	393,407	4,523	397,930
Additions		-	-
At 31 December 2022	393,407	4,523	397,930
Depreciation			
At 1 January 2022	-	4,523	4,523
Charge for the year	-	-	-
At 31 December 2022	-	4,523	4,523
Net book value at 31 December 2022	393,407	-	393,407
Net book value at 31 December 2021	393,407	-	393,407

8. Debtors

	2022 £	2021 £
Gift aid claims made but not received	4,732	2,494
Other Debtors	1,234	1,234
Prepayments	3,875	3,641
	<u>9,841</u>	<u>7,369</u>
	£	£

9. Creditors

Invoices received not paid	-	-
Accruals	900	1,500
	<u>900</u>	<u>1,500</u>

10. Funds

	At 1 Jan 2022	Incoming resources	Resources expended	Inv mov't	Transfers	At 31 Dec 2022
Designated funds						
Parish House	402,928	1,595	31,326	-	20,210	393,407
Altar fund	4,019	-	-	(351)	-	3,668
Fabric fund	134,909	6	-	(11,769)	-	123,146
Organ fund	90,200	4	51,903	(7,869)	-	30,432
Curate housing costs	-	10,800	10,800	-	-	-
	<u>632,056</u>	<u>1,605</u>	<u>83,229</u>	<u>(19,989)</u>	<u>20,210</u>	<u>550,653</u>
Restricted funds						
Special collections	3,377	3,687	4,163	-	-	2,901
Altar fund	28,973	1	-	(2,527)	-	26,447
Fabric fund	116,797	395	-	(10,189)	-	107,003
Bells fund	2,112	100	-	(184)	-	2,028
New windows project	15,521	23,449	22,760	-	-	16,210
	<u>166,780</u>	<u>27,632</u>	<u>26,923</u>	<u>(12,900)</u>	<u>-</u>	<u>154,589</u>

Restricted funds include amounts given by donors for specific purposes. The terms of the restriction are set out at the time of the donation.

Designated funds are amounts set aside by the PCC for particular purposes. These funds are under the control of the PCC and may be amended by the PCC at any time.

ST ANDREW'S HEADINGTON PCC**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

11 ANALYSIS OF NET ASSETS	General fund £	Designated funds £	Restricted funds £	Total £
Fixed assets	-	393,407	-	393,407
Investments	185,139	152,668	152,866	490,673
Current assets	16,277	4,577	1,723	22,577
Current liabilities	(900)	-	-	(900)
	<u>200,515</u>	<u>550,652</u>	<u>154,589</u>	<u>905,756</u>

12 RELATED PARTY TRANSACTIONS

The amount of expenditure reimbursed to the trustees during the year was £8,731.

The total amount of money donated by the trustees to the charity during the year was £23,459.

ST ANDREW'S HEADINGTON PCC
ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST ANDREW'S HEADINGTON PCC**

I report on the accounts of the PCC for the year ended 31 December 2022 which are set out on pages 9 to 14.

Respective responsibilities of the PCC and the Examiner

The PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ('the Act') and that an independent examination is needed.

It is my responsibility to examine the accounts under s145 of the act; follow the procedures laid down in the General Directions given by the Charity Commissioners under s145(5)(b) of the Act; and state whether particular matters have come to my attention.

Basis of Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosure in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the requirements of the Act; as also contained in the Church Accounting Regulations 1997have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A Churchill Stone FCA DChA
Mercer Lewin Ltd
Chartered Accountants
6-7 Citibase, New Barclay House, 234 Botley Road
Oxford, OX2 0HP

ST ANDREW'S HEADINGTON PCC
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

		2022				2021
		General	Designated	Restricted	Total	Total
	Note	fund	funds	funds		
		£	£	£	£	£
INCOME						
From generated funds						
Voluntary income	2	110,033	10,800	27,135	147,968	84,737
Activities for generating funds	3	11,316	1,595	-	12,911	16,102
Investment income		-	9	7	16	9
From charitable activities		1,764	-	490	2,254	2,144
Other incoming resources		-	-	-	-	-
		<u>123,113</u>	<u>12,404</u>	<u>27,632</u>	<u>163,149</u>	<u>102,992</u>
EXPENDITURE						
Cost of generating income		488	-	-	488	-
Charitable activities	4	92,389	94,029	26,923	213,341	107,009
Governance costs	5	3,835	-	-	3,835	3,633
		<u>96,712</u>	<u>94,029</u>	<u>26,923</u>	<u>217,664</u>	<u>110,642</u>
Net (outgoing)/incoming resources for the year before other gains and losses		26,401	(81,625)	709	(54,515)	(7,650)
Gains and losses on investment assets						
on disposal		-	-	-	-	-
on revaluation		(20,055)	(19,989)	(12,900)	(52,944)	88,970
Transfers between funds		<u>(20,210)</u>	<u>20,210</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(13,864)	(81,404)	(12,191)	(107,459)	81,320
Total funds brought forward		214,379	632,056	166,780	1,013,216	931,895
Total funds carried forward		<u>200,515</u>	<u>550,652</u>	<u>154,589</u>	<u>905,756</u>	<u>1,013,216</u>

ST ANDREW'S HEADINGTON PCC
BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible assets	7		393,407		393,407
Investments	6		490,673		593,617
CURRENT ASSETS					
Debtors	8	9,841		7,369	
Cash at bank and in hand		<u>12,735</u>		<u>20,323</u>	
		22,576		27,692	
CREDITORS					
Amounts falling due within one year	9	<u>(900)</u>		<u>(1,500)</u>	
NET CURRENT ASSETS			21,676		26,192
NET ASSETS			<u>905,756</u>		<u>1,013,216</u>
FUNDS OF THE CHURCH					
General fund			200,515		214,379
Designated funds	10		<u>550,652</u>		<u>632,056</u>
			751,167		846,436
Restricted funds	10		<u>154,589</u>		<u>166,780</u>
			<u>905,756</u>		<u>1,013,216</u>

These accounts were approved by the PCC on 2023 and are signed on its behalf by:

Rev'd D McFarland
Incumbent

M Nichols
Churchwarden

ST ANDREW'S HEADINGTON PCC
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

a. Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. These financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs and with the regulations 'true and fair view' provisions; they have also been prepared under FRS102 as the applicable accounting standard and the 2016 version of the Statement of Recommended Practice, Accounting and reporting by Charities.

b. Funds

Unrestricted funds are general funds available for the general objectives of the church.

Designated funds are unrestricted funds that have been set aside by the PCC for particular purposes.

Restricted funds can only be used for the purposes for which they have been given, within the objectives of the church. The cost of raising and administering such funds are charged against those specific funds. The aim and use of each fund is explained later in the notes.

c. Incoming resources

All incoming resources are included in the SoFA when the church becomes legally entitled to the income and when the amount can be quantified with reasonable certainty.

Collections are recognised when received by or on behalf of the PCC. Planned giving is recognised only when received. Grants and legacies are recognised as soon as the PCC becomes aware of its legal entitlement and the amount due is quantifiable with reasonable certainty.

Income tax recoverable on gift aid donations is accounted for when the gift is received, not when the tax refund is received.

When incoming resources have related expenditure (as with fundraising income) the incoming resources and the related resources expended are accounted for gross in the SOFA.

Interest is accounted for when receivable and includes any recoverable tax.

d. Resources expended

Expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for goods or services.

All costs have been directly attributed to the various categories on a basis consistent with the use of resources based on an allocation of actual costs.

As the church is not registered for VAT, all the expenditure is shown inclusive of VAT.

Governance costs include the costs of the preparation of the annual accounts, the cost of PCC meetings and the legal cost of advice on governance or constitutional matters.

Grants and charitable giving are accounted for when paid over or when awarded, if the award creates a binding obligation on the PCC, provided that there are no conditions to be met relating to the grant which remain in the control of the church.

e. Fixed assets

All capital expenditure in excess of £1,000, for a single item or a group of similar items, is capitalised.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost evenly over the expected useful economic life of assets as follows: furniture, fittings and equipment - 4 years.

No depreciation is provided on freehold buildings as, in the opinion of the PCC, the residual value of the property is not materially less than the value at which it is carried in the accounts.

ST ANDREW'S HEADINGTON PCC

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

	2022				2021
	General	Designated	Restricted	Total	Total
	fund	funds	Funds		
	£	£	£	£	£
2. Voluntary income					
Recurring income					
Tax efficient regular giving	43,199	-	-	43,199	44,182
Cash collections at services	7,986	-	3,687	11,673	9,248
Tax recovered	26,916	-	-	26,916	9,781
Church boxes and donations	-	-	-	-	-
	78,101	-	3,687	81,788	63,211
Non-recurring income					
Legacies	22,430	-	-	22,430	-
Grants	-	10,800	-	10,800	-
Donations to new projects	-	-	23,448	23,448	15,521
Miscellaneous donations	9,502	-	-	9,502	6,005
	110,033	10,800	27,135	147,968	84,737
	£	£	£	£	£
3. Activities for generating funds					
Parish functions inc supper and lunch	339	-	-	339	181
External photocopying	54	-	-	54	98
Events, concerts, etc	-	-	-	-	198
Fees - weddings, funerals, etc	4,545	-	-	4,545	2,779
Rent received	6,378	1,595	-	7,973	12,846
	11,317	1,595	-	12,911	16,102
	£	£	£	£	£
4. Charitable activities - mission of the Church					
Parish share	45,253	-	-	45,253	45,253
Expenses of clergy	1,177	-	-	1,177	1,872
Accommodation for curate	6,396	10,800	-	17,196	9,408
Church running costs	8,943	-	-	8,943	10,548
Church and churchyard maintenance	9,128	51,903	22,760	83,791	15,133
Repairs to vicarage/curate's house	1,505	31,326	-	32,831	1,295
Cost of services	6,295	-	-	6,295	5,478
Office expenses	3,805	-	-	3,805	3,523
Mission grants and donations	9,000	-	4,163	13,163	13,607
Other outreach activities	887	-	-	887	892
	92,389	94,029	26,923	213,341	107,009
	£	£	£	£	£
5. Governance costs					
Administration costs	2,905	-	-	2,905	2,883
Independent examination	930	-	-	930	750
	3,835	-	-	3,835	3,633
	£	£	£	£	£
6. Investments - CCLA Investment Units					
			£		
Balance at 1 January 2022			593,618		
Additional amounts invested			-		
Disposal in current year			(50,000)		
Movement in market value			(52,944)		
At 31 December 2022			490,674		

ST ANDREW'S HEADINGTON PCC**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)****7. Tangible fixed assets**

	Property £	Equipment £	Total £
Cost			
At 1 January 2022	393,407	4,523	397,930
Additions		-	-
At 31 December 2022	393,407	4,523	397,930
Depreciation			
At 1 January 2022	-	4,523	4,523
Charge for the year	-	-	-
At 31 December 2022	-	4,523	4,523
Net book value at 31 December 2022	393,407	-	393,407
Net book value at 31 December 2021	393,407	-	393,407

8. Debtors

	2022 £	2021 £
Gift aid claims made but not received	4,732	2,494
Other Debtors	1,234	1,234
Prepayments	3,875	3,641
	<u>9,841</u>	<u>7,369</u>
	£	£

9. Creditors

Invoices received not paid	-	-
Accruals	900	1,500
	<u>900</u>	<u>1,500</u>

10. Funds

	At 1 Jan 2022	Incoming resources	Resources expended	Inv mov't	Transfers	At 31 Dec 2022
Designated funds						
Parish House	402,928	1,595	31,326	-	20,210	393,407
Altar fund	4,019	-	-	(351)	-	3,668
Fabric fund	134,909	6	-	(11,769)	-	123,146
Organ fund	90,200	4	51,903	(7,869)	-	30,432
Curate housing costs	-	10,800	10,800	-	-	-
	<u>632,056</u>	<u>1,605</u>	<u>83,229</u>	<u>(19,989)</u>	<u>20,210</u>	<u>550,653</u>
Restricted funds						
Special collections	3,377	3,687	4,163	-	-	2,901
Altar fund	28,973	1	-	(2,527)	-	26,447
Fabric fund	116,797	395	-	(10,189)	-	107,003
Bells fund	2,112	100	-	(184)	-	2,028
New windows project	15,521	23,449	22,760	-	-	16,210
	<u>166,780</u>	<u>27,632</u>	<u>26,923</u>	<u>(12,900)</u>	<u>-</u>	<u>154,589</u>

Restricted funds include amounts given by donors for specific purposes. The terms of the restriction are set out at the time of the donation.

Designated funds are amounts set aside by the PCC for particular purposes. These funds are under the control of the PCC and may be amended by the PCC at any time.

ST ANDREW'S HEADINGTON PCC**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

11 ANALYSIS OF NET ASSETS	General fund £	Designated funds £	Restricted funds £	Total £
Fixed assets	-	393,407	-	393,407
Investments	185,139	152,668	152,866	490,673
Current assets	16,277	4,577	1,723	22,577
Current liabilities	(900)	-	-	(900)
	<u>200,515</u>	<u>550,652</u>	<u>154,589</u>	<u>905,756</u>

12 RELATED PARTY TRANSACTIONS

The amount of expenditure reimbursed to the trustees during the year was £8,731.

The total amount of money donated by the trustees to the charity during the year was £23,459.

Accounts

ST ANDREW'S CHURCH, HEADINGTON

The Annual Report of the Parochial Church Council for 2021

This Report is presented in accordance with *Church Representation Rules* 2011, para.9 (a), which specifies: 'A report on the proceedings of the parochial church council and the activities of the parish generally'. It also meets the needs of the Charities Act.

It was prepared by the undernamed officers and approved by the PCC at its meeting on 11th April 2022, in advance of the 2022 Annual Parochial Church Meeting.

Aim and Purposes

St Andrew's Headington Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Darren McFarland, in promoting in the ecclesiastical parish, the whole mission of the Church of England, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of St Andrew's Church, Old Headington, Oxford.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St Andrew's. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of St Andrew's Church, including its Church Room.

A portion of funds are designated in the Accounts, to cover specific activities, as follow:

- House for a curate
- Altar Fund
- Fabric Fund
- Organ Fund

It is the policy of the PCC to give donations to 12 charities each year, for a 4-year period. The charities are a mix of UK and international, and are decided by the Missions Committee, alongside suggestions from members of the congregation. The annual amount available is decided by the PCC.

Volunteers play an important role in the following charitable activities of the PCC:

- Members of the Missions Committee
- Helpers for Little Fishes pre-school group
- Hosts for 'Tea on Monday'
- Church cleaners
- First Responders
- Flower arrangers

- Food Bank and Harvest food deliveries
- Young Church
- Ecumenical events
- Choir
- Servers

And for the following fund-generating activities:

- Investment sub-committee
- Organising concerts
- Parish magazine advertising and production

Achievements and Performance

While the aims and purposes and the objectives and activities remain constant, the achievements and performance are still being hampered by COVID 19. Although there were no further lockdowns in 2021 people remained cautious and attendance did not return to a pre-pandemic level.

Coffee after the Parish Eucharist was restored. The daily clean and disinfecting after each service was stopped. The holy water stoop was restored. A record of those attending no longer had to be kept and social distancing was relaxed.

The chalice remained suspended and the Peace was not shared physically.

Until July the number attending funerals and weddings was limited to 30.

For the whole year face-coverings were mandatory in church, except for the clergy when they were in their places and for readers and intercessors while they were at the lectern. Clergy were masked for the distribution of communion which continued in one kind and was received standing.

The Palm Sunday service began in the churchyard and the Easter Day Parish Eucharist concluded outside which meant we could sing a hymn at each. There was some COVID impact on traditional liturgies of the Triduum e.g. foot washing, Stations of the Cross, and Veneration of the Cross.

We also hosted a successful COVID-secure Artweeks with over 400 visitors.

Little Fishes was re-launched in September.

Tea on Monday was re-launched in October with the addition of Knit & Natter,

Young Church was re-launched with a successful Sunday breakfast on 3rd October.

We were able to hold our Harvest Lunch again after the Festival Eucharist.

Worship and Prayer:

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. For example, morning and evening prayer provide a quiet, intimate and reflective environment for daily worship, while school services at Harvest Festival, Christmas and Easter maintain links with St Andrew's School pupils and parents.

In addition to the Sunday Eucharists (8 a.m. BCP, 10 a.m. Common Worship), there are Eucharists on Monday and Wednesday mornings and on Thursday evenings. There is an additional Sung Eucharist on week day Festivals.

The offices of Morning and Evening Prayer are said daily except on Saturdays and Sundays.

The remembrance service (introduced in 2015) on the Sunday afternoon closest to All Souls' Day strengthens the pastoral and liturgical relationship with funeral families.

Publicity for these services includes targeted mailshots using the Contacts database which is GDPR compliant.

Following the electoral roll revision there are 91 parishioners on the Church Electoral Roll. The average Sunday attendance (counted during October 2021) was 71 (7 for weekday masses).

As well as our regular services, we enable our community to celebrate and to thank God at the milestones of the journey through life. During 2021 we have celebrated 13 baptisms (3 adults and 10 children), 9 weddings and 2 blessings of marriage and 19 funerals (13 of which were held in church). 5 sets of cremated remains were interred in the churchyard.

In July 2021 Fr Luke Norman was ordained deacon at the Cathedral and joined the full-time staff as our Curate-Assistant.

The Revd Canon Dr Jennifer Strawbridge continued as an associate priest at St Andrew's in a NSM capacity.

Safeguarding:

The DBS process is administered by the Safeguarding Officer.

The PCC has complied with the duty to have due regard to the House of Bishops' Safeguarding Policy and Practice Guidance. The website is compliant and the PCC reviewed and adopted the safeguarding policy in January 2020.

Safeguarding is a standing item on the PCC agenda

Deanery Synod:

Two members of the PCC are lay representatives on the Cowley Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

Church building (fabric):

The garden and churchyard continues to be well-maintained by our team of volunteers, aided by the grass-mowing by Oxford City Council. A number of tombstones are in need of repair. The preaching cross in the churchyard is an ongoing concern and the architect is aware. The architect and churchwardens continue to monitor water damage to the floor in the Church Room. The issues of water damage to a roof beam in the north aisle and damp patches in the Lady Chapel and Baptistry have been resolved in the short term and cosmetic repairs are planned.

Birds on the tower remains as a concern.

Quinquennial Inspection took place in October 2020.

Use of the Church buildings:

In addition to regular church services and weddings, baptisms and funerals, the PCC encourages wider use of the church, and St Andrew's church (and its Church Room) has been used during the year for:

PCC initiated activities:

- Tea on Monday, on alternate Monday afternoons. This is hosted by a rota of 6 teams of volunteers, and normally has 10-20 attendees. All are welcome.
- To Tea on Monday we have added Knit & Natter
- 'Little Fishes', a group for pre-school children accompanied by a parent/carer meets on Thursday mornings in school term time. This was started in February 2016 and is consistently well attended.
- Church choir practices (weekly)
- Music concerts, arranged by the Director of Music.
- Study Groups and courses

Other activities approved by the PCC:

- The Friends of St Andrew's Church annual carol evening.
- Carol service for the Christian Medical Fellowship.
- ArtWeeks displays and workshops.
- Headington Mothers Union events.
- Practices by outside choirs and musicians

Bell ringing practices are held weekly, the bells are rung before each major service, and quarter peals have been rung monthly during the year. The simulator is used monthly for training new ringers. We regularly welcome visiting ringing groups to the tower.

Special Events:

- In February 2021 the annual Corporate Communion and dinner at Keble College was cancelled due to COVID restrictions.
- The parish celebrated Fr Darren's 10th anniversary as Vicar and his 50th birthday with a presentation after the parish Eucharist and drinks in the Vicarage garden.
- The annual pilgrimage to the shrine of Our Lady of Walsingham took place in September.
- Harvest Lunch was held again after the Harvest Festival at which the Archdeacon of Oxford preached.

Music:

The St Andrew's church choir continues to thrive under the direction of the Director of Music although this has been greatly curtailed by the COVID restrictions. A grant from the Ouseley trust continues to support choral scholars. The organ sub-committee of the PCC received a further report on the remedial work that is required on the organ and the PCC agreed to significant expenditure with work to begin in January 2022.

Parish Administration:

A paid Parish Administrator works 4 hours per week, reporting to the Vicar and Churchwardens. As part of the administrator's work, a database of church contacts is maintained, to help improve follow-up to baptisms, weddings and funerals. The parish is GDPR compliant.

Schools:

Strong links continue with St Andrew's School, a Voluntary Controlled Church of England primary school. The Vicar is the chair of Governors and with the Curate leads Collective Worship in school once a week. During the pandemic this has been curtailed and it has seldom been possible for the whole school to gather. Easter was celebrated on-line but the school came to church for Harvest and Christmas.

There are two other Foundation Governors from the parish who are appointed by the diocese. "Prayer Spaces" could not happen in 2021.

There are also strong links with Headington School, an independent girls' school with a Church of England foundation. The Vicar is on the governing body. The school Confirmation service is held jointly each year with the parish in St Andrew's Church. The Vicar and Curate lead school prayers and preach at the Boarders' Service occasionally.

Mission and Evangelism:

St Andrew's continues to support 12 missions (from the UK and overseas), as selected by and administered by the Missions Committee, using an agreed amount of the parish income, which is currently £750 per month

In addition:

- The regular donations to the local Community Emergency Foodbank have continued to be well-supported by the congregation.

- Donated gifts to the St Andrew's boat (for 2 weeks after St Andrew's Day) continue to be well-received by the Salvation Army.
- Similarly, donated items at Harvest are provided to local shelter charities.
- Collections at Christmas services are provided to local charities which support drug and alcohol rehabilitation, homelessness and special education needs for children.

The church website (www.standrewsheadington.co.uk) continues to provide comprehensive information about the church, with history, contacts, and current and forthcoming services and events. It is updated weekly. There are also Twitter and Facebook accounts for St Andrew's. These proved invaluable during the pandemic for keeping people in touch with the church and giving access to liturgical materials for each Sunday.

The *Norman Arch* magazine continues to be produced in-house 10 times per year, with an average of 110 copies per issue being sold.

Ecumenical relationships:

St Andrew's is a member of Churches Together in Headington and was represented at the Zoom meetings in 2021. There were no Christmas and Easter cards in 2020. We continue to support the Headington Fun Day (financial and volunteer support).

Financial Review

Please see the 2021 Accounts for details.

Reserves Policy

It is the policy of the PCC to keep approximately two month's worth of General Fund outgoings in a current account. The rest of the reserves are invested with CCLA in a Church of England investment fund, per the PCC's Investment Policy. The Treasurer monitors the value of the investments monthly, and an Investment sub-committee recommends to the PCC any actions that are required.

Plans for future periods

The plans for 2022 are to:

- Seek new ways to re-vitalise and strengthen Young Church and our work with families.
- Increase our profile in the Northway Community.
- Develop our engagement with the isolated in our community.
- Develop a COVID memorial garden in the churchyard as part of the wider care of this space.
- Use the church website to its fullest potential.
- Carry out the work identified in the 2020 Quinquennial Inspection.
- Continue to promote the Parish Giving Scheme and a culture of generous giving.
- Respond to the recommendations of the eco-survey on the church building.
- Complete the installation of the 900th anniversary windows.

Risk Management

The PCC has approved Risk Assessments for church services and events held in church.

Volunteers

We would like to thank all the many volunteers who work so hard to make our church the lively and vibrant community it is.

Structure, Governance and Management

Please see the separate Administrative Information sheet for the membership of the PCC and their appointment.

A member of the PCC is the parish Safeguarding Officer.

The PCC maintains a series of policies, including:

- Health & Safety - including Security Policy, Risk Assessments for church services and events and for the churchyard, Working at Height, Disability inclusion policy
- Parish Safeguarding Policy (reviewed annually) and Parish Policy on Recruitment and DBS criminal record checks.
- Churchyard Regulations
- Investment

These policies have been reviewed by the PCC.

A rota of First Responders is arranged for all main services at the church, and all volunteers on the rota have refresher training every year.

The PCC had 4 full meetings in 2021.

The Treasurer will give a financial report on a quarterly basis following diocesan guidelines.

The Churchwardens report at every PCC meeting.

The parish Safeguarding officer submits a formal report once a year to the PCC in January and Safeguarding is a standing item on all PCC agendas.

The Standing Committee did not meet in 2021.

Approved copies of PCC and APCM minutes are held in a file available for inspection in the church.

The following committees/representatives provide annual reports for approval by the PCC and for receipt by the APCM:

- Safeguarding
- Missions Committee.
- Director of Music
- Bellringers
- Young Church
- Catering Committee
- Communications Team (parish magazine, website)
- Deanery Synod: Parish representatives
- St Andrew's School: Foundation Governors
- Friends of St Andrew's Church (FOSAC): PCC representatives
- Churches Together in Headington: Parish representative
- Old Headington Village Hall Trust: Church representative
- Churchyard

Approvals:

Signed:

The Revd Darren W McFarland, Vicar

Mr P McCarter, PCC Treasurer

Dr Jane Shepherd, Churchwarden

ST ANDREW'S HEADINGTON PCC
ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2021

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST ANDREW'S HEADINGTON PCC**

I report on the accounts of the PCC for the year ended 31 December 2021 which are set out on pages 9 to 14.

Respective responsibilities of the PCC and the Examiner

The PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ('the Act') and that an independent examination is needed.

It is my responsibility to examine the accounts under s145 of the act; follow the procedures laid down in the General Directions given by the Charity Commissioners under s145(5)(b) of the Act; and state whether particular matters have come to my attention.

Basis of Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosure in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the requirements of the Act; as also contained in the Church Accounting Regulations 1997have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A Churchill Stone FCA DChA
Mercer Lewin Ltd
Chartered Accountants
41 Cornmarket Street
Oxford OX1 3HA

ST ANDREW'S HEADINGTON PCC
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

		2021				2020
		General	Designated	Restricted	Total	Total
	Note	fund	funds	funds		
		£	£	£	£	£
INCOME						
From generated funds						
Voluntary income	2	65,695	-	19,042	84,737	79,256
Activities for generating funds	3	13,533	2,569	-	16,102	16,622
Investment income		-	5	4	9	91
From charitable activities		2,144	-	-	2,144	466
Other incoming resources		-	-	-	-	-
		<u>81,372</u>	<u>2,574</u>	<u>19,046</u>	<u>102,992</u>	<u>96,435</u>
EXPENDITURE						
Cost of generating income		-	-	-	-	-
Charitable activities	4	93,292	6,614	7,103	107,009	95,964
Governance costs	5	3,633	-	-	3,633	3,021
		<u>96,925</u>	<u>6,614</u>	<u>7,103</u>	<u>110,642</u>	<u>98,985</u>
Net (outgoing)/incoming resources for the year before other gains and losses		(15,553)	(4,040)	11,943	(7,650)	(2,550)
Gains and losses on investment assets						
on disposal		-	-	-	-	-
on revaluation		33,127	33,963	21,880	88,970	46,839
Transfers between funds		-	-	-	-	-
Net movement in funds		17,574	29,923	33,823	81,320	44,289
Total funds brought forward		196,805	602,133	132,957	931,895	887,606
Total funds carried forward		<u>214,379</u>	<u>632,056</u>	<u>166,780</u>	<u>1,013,216</u>	<u>931,895</u>

ST ANDREW'S HEADINGTON PCC
BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible assets	7		393,407		393,407
Investments	6		593,617		504,648
CURRENT ASSETS					
Debtors	8	7,369		9,918	
Cash at bank and in hand		<u>20,323</u>		<u>24,672</u>	
		27,692		34,590	
CREDITORS					
Amounts falling due within one year	9	<u>(1,500)</u>		<u>(750)</u>	
NET CURRENT ASSETS			26,192		33,840
NET ASSETS			<u><u>1,013,216</u></u>		<u><u>931,895</u></u>
FUNDS OF THE CHURCH					
General fund			214,379		196,805
Designated funds	10		<u>632,056</u>		<u>602,133</u>
			846,436		798,939
Restricted funds	10		<u>166,780</u>		<u>132,956</u>
			<u><u>1,013,216</u></u>		<u><u>931,895</u></u>

These accounts were approved by the PCC on 2022 and are signed on its behalf by:

Rev'd D McFarland
Incumbent

M Nichols
Churchwarden

ST ANDREW'S HEADINGTON PCC
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies

a. Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. These financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs and with the regulations 'true and fair view' provisions; they have also been prepared under FRS102 as the applicable accounting standard and the 2016 version of the Statement of Recommended Practice, Accounting and reporting by Charities.

b. Funds

Unrestricted funds are general funds available for the general objectives of the church.

Designated funds are unrestricted funds that have been set aside by the PCC for particular purposes.

Restricted funds can only be used for the purposes for which they have been given, within the objectives of the church. The cost of raising and administering such funds are charged against those specific funds. The aim and use of each fund is explained later in the notes.

c. Incoming resources

All incoming resources are included in the SoFA when the church becomes legally entitled to the income and when the amount can be quantified with reasonable certainty.

Collections are recognised when received by or on behalf of the PCC. Planned giving is recognised only when received. Grants and legacies are recognised as soon as the PCC becomes aware of its legal entitlement and the amount due is quantifiable with reasonable certainty.

Income tax recoverable on gift aid donations is accounted for when the gift is received, not when the tax refund is received.

When incoming resources have related expenditure (as with fundraising income) the incoming resources and the related resources expended are accounted for gross in the SOFA.

Interest is accounted for when receivable and includes any recoverable tax.

d. Resources expended

Expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for goods or services.

All costs have been directly attributed to the various categories on a basis consistent with the use of resources based on an allocation of actual costs.

As the church is not registered for VAT, all the expenditure is shown inclusive of VAT.

Governance costs include the costs of the preparation of the annual accounts, the cost of PCC meetings and the legal cost of advice on governance or constitutional matters.

Grants and charitable giving are accounted for when paid over or when awarded, if the award creates a binding obligation on the PCC, provided that there are no conditions to be met relating to the grant which remain in the control of the church.

e. Fixed assets

All capital expenditure in excess of £1,000, for a single item or a group of similar items, is capitalised.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost evenly over the expected useful economic life of assets as follows: furniture, fittings and equipment - 4 years.

No depreciation is provided on freehold buildings as, in the opinion of the PCC, the residual value of the property is not materially less than the value at which it is carried in the accounts.

ST ANDREW'S HEADINGTON PCC

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

	2021				2020
	General	Designated	Restricted	Total	Total
	fund	funds	Funds		
	£	£	£	£	£
2. Voluntary income					
Recurring income					
Tax efficient regular giving	44,182	-	-	44,182	47,552
Cash collections at services	5,896	-	3,352	9,248	8,615
Tax recovered	9,781	-	-	9,781	15,331
Church boxes and donations	5,836	-	-	5,836	2,658
	65,695	-	3,352	69,047	74,156
Non-recurring income					
Legacies	-	-	-	-	5,100
Grants	-	-	-	-	-
Donations to new projects	-	-	15,521	15,521	-
One-off donations	-	-	169	169	-
	65,695	-	19,042	84,737	79,256
	£	£	£	£	£
3. Activities for generating funds					
Parish functions inc supper and lunch	181	-	-	181	173
External photocopying	98	-	-	98	-
Events, concerts, etc	198	-	-	198	-
Fees - weddings, funerals, etc	2,779	-	-	2,779	4,281
Rent received	10,277	2,569	-	12,846	12,168
	13,533	2,569	-	16,102	16,622
	£	£	£	£	£
4. Charitable activities - mission of the Church					
Parish share	45,253	-	-	45,253	45,704
Expenses of clergy	1,872	-	-	1,872	1,740
Accommodation for curate	9,408	-	-	9,408	1,740
Church running costs	10,548	-	-	10,548	9,440
Church and churchyard maintenance	4,358	6,614	4,161	15,133	11,934
Repairs to vicarage	1,295	-	-	1,295	1,305
Cost of services	5,478	-	-	5,478	7,347
Office expenses	3,523	-	-	3,523	4,845
Mission grants and donations	11,557	-	2,942	14,499	13,649
	93,292	6,614	7,103	107,009	95,964
	£	£	£	£	£
5. Governance costs					
Administration costs	2,883	-	-	2,883	2,271
Independent examination	750	-	-	750	750
	3,633	-	-	3,633	3,021
	£	£	£	£	£
6. Investments - CCLA Investment Units					
			£		
Balance at 1 January 2021			504,648		
Additional amounts invested			-		
Movement in market value			88,970		
At 31 December 2021			593,618		

ST ANDREW'S HEADINGTON PCC**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)****7. Tangible fixed assets**

	Property £	Equipment £	Total £
Cost			
At 1 January 2021	393,407	4,523	397,930
Additions		-	-
At 31 December 2021	393,407	4,523	397,930
Depreciation			
At 1 January 2021	-	4,523	4,523
Charge for the year	-	-	-
At 31 December 2021	-	4,523	4,523
Net book value at 31 December 2021	393,407	-	393,407
Net book value at 31 December 2020	393,407	-	393,407

	2021 £	2020 £
8. Debtors		
Gift aid claims made but not received	2,494	6,367
Other Debtors	1,234	-
Prepayments	3,641	3,551
	<u>7,369</u>	<u>9,918</u>
	£	£
9. Creditors		
Invoices received not paid	-	-
Accruals	1,500	750
	<u>1,500</u>	<u>750</u>

10. Funds

	At 1 Jan 2021	Incoming resources	Resources expended	Inv mov't	Transfers	At 31 Dec 2021
Designated funds						
Parish House	400,359	2,569	-	-	-	402,928
Altar fund	3,440	-	-	579	-	4,019
Fabric fund	115,470	3	-	19,436	-	134,909
Organ fund	82,864	2	6,614	13,948	-	90,200
	<u>602,133</u>	<u>2,574</u>	<u>6,614</u>	<u>33,963</u>	<u>-</u>	<u>632,056</u>
Restricted funds						
Special collections	2,967	3,352	2,942	-	-	3,377
Altar fund	24,911	170	301	4,193	-	28,973
Fabric fund	99,967	3	-	16,827	-	116,797
Organ fund	3,304	-	3,860	556	-	-
Bells fund	1,808	-	-	304	-	2,112
New windows project	-	15,521	-	-	-	15,521
	<u>132,957</u>	<u>19,046</u>	<u>7,103</u>	<u>21,880</u>	<u>-</u>	<u>166,780</u>

Restricted funds include amounts given by donors for specific purposes. The terms of the restriction are set out at the time of the donation.

Designated funds are amounts set aside by the PCC for particular purposes. These funds are under the control of the PCC and may be amended by the PCC at any time.

ST ANDREW'S HEADINGTON PCC**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)**

11 ANALYSIS OF NET ASSETS	General fund £	Designated funds £	Restricted funds £	Total £
Fixed assets	-	393,407	-	393,407
Investments	154,568	223,694	126,386	504,648
Current assets	61,311	14,955	40,394	116,661
Current liabilities	(1,500)	-	-	(1,500)
	<u>214,379</u>	<u>632,056</u>	<u>166,780</u>	<u>1,013,216</u>

12 RELATED PARTY TRANSACTIONS

The amount of expenditure reimbursed to the trustees during the year was £7,556.

The total amount of money donated by the trustees to the charity during the year was £13,861

ST ANDREW'S HEADINGTON PCC
ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2021

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST ANDREW'S HEADINGTON PCC**

I report on the accounts of the PCC for the year ended 31 December 2021 which are set out on pages 9 to 14.

Respective responsibilities of the PCC and the Examiner

The PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ('the Act') and that an independent examination is needed.

It is my responsibility to examine the accounts under s145 of the act; follow the procedures laid down in the General Directions given by the Charity Commissioners under s145(5)(b) of the Act; and state whether particular matters have come to my attention.

Basis of Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosure in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the requirements of the Act; as also contained in the Church Accounting Regulations 1997have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A Churchill Stone FCA DChA
Mercer Lewin Ltd
Chartered Accountants
41 Cornmarket Street
Oxford OX1 3HA

ST ANDREW'S HEADINGTON PCC
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

		2021				2020
		General	Designated	Restricted	Total	Total
	Note	fund	funds	funds		
		£	£	£	£	£
INCOME						
From generated funds						
Voluntary income	2	65,695	-	19,042	84,737	79,256
Activities for generating funds	3	13,533	2,569	-	16,102	16,622
Investment income		-	5	4	9	91
From charitable activities		2,144	-	-	2,144	466
Other incoming resources		-	-	-	-	-
		<u>81,372</u>	<u>2,574</u>	<u>19,046</u>	<u>102,992</u>	<u>96,435</u>
EXPENDITURE						
Cost of generating income		-	-	-	-	-
Charitable activities	4	93,292	6,614	7,103	107,009	95,964
Governance costs	5	3,633	-	-	3,633	3,021
		<u>96,925</u>	<u>6,614</u>	<u>7,103</u>	<u>110,642</u>	<u>98,985</u>
Net (outgoing)/incoming resources for the year before other gains and losses		(15,553)	(4,040)	11,943	(7,650)	(2,550)
Gains and losses on investment assets						
on disposal		-	-	-	-	-
on revaluation		33,127	33,963	21,880	88,970	46,839
Transfers between funds		-	-	-	-	-
Net movement in funds		17,574	29,923	33,823	81,320	44,289
Total funds brought forward		196,805	602,133	132,957	931,895	887,606
Total funds carried forward		<u>214,379</u>	<u>632,056</u>	<u>166,780</u>	<u>1,013,216</u>	<u>931,895</u>

ST ANDREW'S HEADINGTON PCC
BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible assets	7		393,407		393,407
Investments	6		593,617		504,648
CURRENT ASSETS					
Debtors	8	7,369		9,918	
Cash at bank and in hand		<u>20,323</u>		<u>24,672</u>	
		27,692		34,590	
CREDITORS					
Amounts falling due within one year	9	<u>(1,500)</u>		<u>(750)</u>	
NET CURRENT ASSETS			26,192		33,840
NET ASSETS			<u><u>1,013,216</u></u>		<u><u>931,895</u></u>
FUNDS OF THE CHURCH					
General fund			214,379		196,805
Designated funds	10		<u>632,056</u>		<u>602,133</u>
			846,436		798,939
Restricted funds	10		<u>166,780</u>		<u>132,956</u>
			<u><u>1,013,216</u></u>		<u><u>931,895</u></u>

These accounts were approved by the PCC on 2022 and are signed on its behalf by:

Rev'd D McFarland
Incumbent

M Nichols
Churchwarden

ST ANDREW'S HEADINGTON PCC
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies

a. Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. These financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs and with the regulations 'true and fair view' provisions; they have also been prepared under FRS102 as the applicable accounting standard and the 2016 version of the Statement of Recommended Practice, Accounting and reporting by Charities.

b. Funds

Unrestricted funds are general funds available for the general objectives of the church.

Designated funds are unrestricted funds that have been set aside by the PCC for particular purposes.

Restricted funds can only be used for the purposes for which they have been given, within the objectives of the church. The cost of raising and administering such funds are charged against those specific funds. The aim and use of each fund is explained later in the notes.

c. Incoming resources

All incoming resources are included in the SoFA when the church becomes legally entitled to the income and when the amount can be quantified with reasonable certainty.

Collections are recognised when received by or on behalf of the PCC. Planned giving is recognised only when received. Grants and legacies are recognised as soon as the PCC becomes aware of its legal entitlement and the amount due is quantifiable with reasonable certainty.

Income tax recoverable on gift aid donations is accounted for when the gift is received, not when the tax refund is received.

When incoming resources have related expenditure (as with fundraising income) the incoming resources and the related resources expended are accounted for gross in the SOFA.

Interest is accounted for when receivable and includes any recoverable tax.

d. Resources expended

Expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for goods or services.

All costs have been directly attributed to the various categories on a basis consistent with the use of resources based on an allocation of actual costs.

As the church is not registered for VAT, all the expenditure is shown inclusive of VAT.

Governance costs include the costs of the preparation of the annual accounts, the cost of PCC meetings and the legal cost of advice on governance or constitutional matters.

Grants and charitable giving are accounted for when paid over or when awarded, if the award creates a binding obligation on the PCC, provided that there are no conditions to be met relating to the grant which remain in the control of the church.

e. Fixed assets

All capital expenditure in excess of £1,000, for a single item or a group of similar items, is capitalised.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost evenly over the expected useful economic life of assets as follows: furniture, fittings and equipment - 4 years.

No depreciation is provided on freehold buildings as, in the opinion of the PCC, the residual value of the property is not materially less than the value at which it is carried in the accounts.

ST ANDREW'S HEADINGTON PCC

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

	2021				2020
	General fund	Designated funds	Restricted Funds	Total	Total
	£	£	£	£	£
2. Voluntary income					
Recurring income					
Tax efficient regular giving	44,182	-	-	44,182	47,552
Cash collections at services	5,896	-	3,352	9,248	8,615
Tax recovered	9,781	-	-	9,781	15,331
Church boxes and donations	5,836	-	-	5,836	2,658
	65,695	-	3,352	69,047	74,156
Non-recurring income					
Legacies	-	-	-	-	5,100
Grants	-	-	-	-	-
Donations to new projects	-	-	15,521	15,521	-
One-off donations	-	-	169	169	-
	65,695	-	19,042	84,737	79,256
	£	£	£	£	£
3. Activities for generating funds					
Parish functions inc supper and lunch	181	-	-	181	173
External photocopying	98	-	-	98	-
Events, concerts, etc	198	-	-	198	-
Fees - weddings, funerals, etc	2,779	-	-	2,779	4,281
Rent received	10,277	2,569	-	12,846	12,168
	13,533	2,569	-	16,102	16,622
	£	£	£	£	£
4. Charitable activities - mission of the Church					
Parish share	45,253	-	-	45,253	45,704
Expenses of clergy	1,872	-	-	1,872	1,740
Accommodation for curate	9,408	-	-	9,408	1,740
Church running costs	10,548	-	-	10,548	9,440
Church and churchyard maintenance	4,358	6,614	4,161	15,133	11,934
Repairs to vicarage	1,295	-	-	1,295	1,305
Cost of services	5,478	-	-	5,478	7,347
Office expenses	3,523	-	-	3,523	4,845
Mission grants and donations	11,557	-	2,942	14,499	13,649
	93,292	6,614	7,103	107,009	95,964
	£	£	£	£	£
5. Governance costs					
Administration costs	2,883	-	-	2,883	2,271
Independent examination	750	-	-	750	750
	3,633	-	-	3,633	3,021
	£	£	£	£	£
6. Investments - CCLA Investment Units					
			£		
Balance at 1 January 2021			504,648		
Additional amounts invested			-		
Movement in market value			88,970		
At 31 December 2021			593,618		

ST ANDREW'S HEADINGTON PCC**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)****7. Tangible fixed assets**

	Property £	Equipment £	Total £
Cost			
At 1 January 2021	393,407	4,523	397,930
Additions		-	-
At 31 December 2021	<u>393,407</u>	<u>4,523</u>	<u>397,930</u>
Depreciation			
At 1 January 2021	-	4,523	4,523
Charge for the year	-	-	-
At 31 December 2021	<u>-</u>	<u>4,523</u>	<u>4,523</u>
Net book value at 31 December 2021	<u>393,407</u>	<u>-</u>	<u>393,407</u>
Net book value at 31 December 2020	<u>393,407</u>	<u>-</u>	<u>393,407</u>

8. Debtors

	2021 £	2020 £
Gift aid claims made but not received	2,494	6,367
Other Debtors	1,234	-
Prepayments	<u>3,641</u>	<u>3,551</u>
	<u>7,369</u>	<u>9,918</u>
	£	£

9. Creditors

Invoices received not paid	-	-
Accruals	<u>1,500</u>	<u>750</u>
	<u>1,500</u>	<u>750</u>

10. Funds

	At 1 Jan 2021	Incoming resources	Resources expended	Inv mov't	Transfers	At 31 Dec 2021
Designated funds						
Parish House	400,359	2,569	-	-	-	402,928
Altar fund	3,440	-	-	579	-	4,019
Fabric fund	115,470	3	-	19,436	-	134,909
Organ fund	82,864	2	6,614	13,948	-	90,200
	<u>602,133</u>	<u>2,574</u>	<u>6,614</u>	<u>33,963</u>	<u>-</u>	<u>632,056</u>
Restricted funds						
Special collections	2,967	3,352	2,942	-	-	3,377
Altar fund	24,911	170	301	4,193	-	28,973
Fabric fund	99,967	3	-	16,827	-	116,797
Organ fund	3,304	-	3,860	556	-	-
Bells fund	1,808	-	-	304	-	2,112
New windows project	-	15,521	-	-	-	15,521
	<u>132,957</u>	<u>19,046</u>	<u>7,103</u>	<u>21,880</u>	<u>-</u>	<u>166,780</u>

Restricted funds include amounts given by donors for specific purposes. The terms of the restriction are set out at the time of the donation.

Designated funds are amounts set aside by the PCC for particular purposes. These funds are under the control of the PCC and may be amended by the PCC at any time.

ST ANDREW'S HEADINGTON PCC**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)**

11 ANALYSIS OF NET ASSETS	General fund £	Designated funds £	Restricted funds £	Total £
Fixed assets	-	393,407	-	393,407
Investments	154,568	223,694	126,386	504,648
Current assets	61,311	14,955	40,394	116,661
Current liabilities	(1,500)	-	-	(1,500)
	<u>214,379</u>	<u>632,056</u>	<u>166,780</u>	<u>1,013,216</u>

12 RELATED PARTY TRANSACTIONS

The amount of expenditure reimbursed to the trustees during the year was £7,556.

The total amount of money donated by the trustees to the charity during the year was £13,861

Accounts

ST ANDREW'S CHURCH, HEADINGTON

The Annual Report of the Parochial Church Council for 2020

This Report is presented in accordance with *Church Representation Rules* 2011, para.9 (a), which specifies: 'A report on the proceedings of the parochial church council and the activities of the parish generally'. It also meets the needs of the Charities Act.

It was prepared by the undernamed officers and approved by the PCC at its meeting on 14th June 2021, in advance of the 2020 Annual Parochial Church Meeting.

Aim and Purposes

St Andrew's Headington Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Darren McFarland, in promoting in the ecclesiastical parish, the whole mission of the Church of England, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of St Andrew's Church, Old Headington, Oxford.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St Andrew's. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of St Andrew's Church, including its Church Room.

A portion of funds are designated in the Accounts, to cover specific activities, as follow:

- House for a curate
- Altar Fund
- Fabric Fund
- Organ Fund

It is the policy of the PCC to give donations to 12 charities each year, for a 4-year period. The charities are a mix of UK and international, and are decided by the Missions Committee, alongside suggestions from members of the congregation. The annual amount available is decided by the PCC.

Volunteers play an important role in the following charitable activities of the PCC:

- Members of the Missions Committee
- Helpers for Little Fishes pre-school group
- Hosts for 'Tea on Monday'
- Church cleaners
- First Responders

- Flower arrangers
- Food Bank and Harvest food deliveries
- Young Church
- Ecumenical events
- Choir
- Servers

And for the following fund-generating activities:

- Investment sub-committee
- Organising concerts
- Parish magazine advertising and production

Achievements and Performance

While the aims and purposes and the objectives and activities remain constant, the achievements and performance have been hugely affected by COVID 19. On the 1st Sunday of Lent we were asked to consider using hand sanitiser, receiving communion in one kind if people felt unwell and refraining from physical touch at the Peace. By Lent 3 the chalice had been suspended, the holy water stoop emptied and sacramental laying-on of hands or anointing suspended. The cleaning of hand rails, altar rails and other hard surfaces with disinfectant wipes and sprays and was introduced. Coffee after the Parish Eucharist, Tea On Monday, Little Fishes, choir practice and Lent Study Groups were all suspended. At the Diocese's instruction a Coronavirus Continuity Plan covering all aspects of the functioning of the parish was put in place.

During the following week it was announced that all places of worship were to close. Mothering Sunday was celebrated behind locked doors with only the clergy and churchwardens present. Morning Prayer and a 6pm Eucharist were held on weekdays in the Vicarage and on Sundays at 12 noon. A designated email address was set up for prayer requests. Sunday materials were prepared for each week and a Worship at Home booklet, a pew sheet, children's activities and a sermon were provided for collection from the porch each week. A team of volunteers delivered these to those who could not collect.

A team Parish Angels was established and coordinated by the Vicar to respond to requests for shopping and other support.

The church reopened for private prayer on Monday 15th June and public worship resumed on Sunday 5th July. Singing was prohibited, face-coverings were voluntary, social distancing and a record of those attending was mandatory.

From 2nd August face-coverings were mandatory in church at all times, except for the clergy when they were in their places and for readers and intercessors while they were at the lectern. Clergy were masked for the distribution of communion which continued in one kind and was received standing.

Churches were closed for public worship for a second time for 4 weeks which included, Remembrance Sunday, St Andrew's Day and Advent Sunday. The Act of Remembrance on Remembrance Sunday was held in the churchyard. Public worship resumed on 6th December.

The only time we used a booking system (Eventbrite) for services was at Christmas. The carol service and Midnight Mass were repeated and an extra Eucharist was added on Christmas morning.

Worship and Prayer:

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. For example, morning and evening prayer provide a quiet, intimate and reflective environment for daily worship, while school services at Harvest Festival, Christmas and Easter maintain links with St Andrew's School pupils and parents.

In addition to the Sunday Eucharists (8 a.m. BCP, 10 a.m. Common Worship), there are Eucharists on Monday and Wednesday mornings and on Thursday evenings (once a month this is a healing Eucharist). There is an additional Sung Eucharist on week day Festivals.

The offices of Morning and Evening Prayer are said daily except on Saturdays and Sundays.

The new remembrance service introduced in 2015 on the Sunday afternoon closest to All Souls' Day strengthens the on-going relationship with funeral families.

Publicity for these services includes targeted mailshots using the Contacts database which is GDPR compliant.

All are welcome to attend our regular services.

Following the electoral roll revision there are 91 parishioners on the Church Electoral Roll.

The average Sunday attendance (counted during October 2020) was 68.

The church's capacity with social distancing is approx. 45, depending on the number of households or bubbles. The average attendance under COVID restrictions is approx. 10-12 at 8am and 40-45 at 10am. Weekday Eucharists remained largely the same although members of other churches which had yet to open fully did attend from time to time.

As well as our regular services, we enable our community to celebrate and to thank God at the milestones of the journey through life. During 2020 we have celebrated 2 baptisms (1 adult and 1 baby), 3 weddings (2 under COVID restrictions), and 28 funerals (13 of which were held in church). 6 sets of cremated remains were interred in the churchyard.

Having agreed in July 2017 that the sacramental ministry at St Andrew's would be open to male and female priests and initially restricting female presidents to the weekday Eucharists, this was extended to Sundays at the beginning of 2018. The Revd Canon Dr Jennifer Strawbridge has been an associate priest at St Andrew's in a NSM capacity since August 2017.

Fr Tim Howles, who had been the Curate-Assistant since July 2017, moved to a new position outside full-time ministry at the beginning of September 2020. In October 2020 Luke Norman was appointed to be the Curate-Assistant from July 2021.

Safeguarding:

The DBS process is administered by the Safeguarding Officer.

The PCC has complied with the duty to have due regard to the House of Bishops' Safeguarding Policy and Practice Guidance. The website is compliant and the PCC reviewed and adopted the safeguarding policy in January 2020.

Safeguarding is a standing item on the PCC agenda

Deanery Synod:

Two members of the PCC are lay representatives on the Cowley Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

Church building (fabric):

The garden and churchyard continues to be well-maintained by our team of volunteers, aided by the grass-mowing by Oxford City Council. A number of tombstones are in need of repair. The preaching cross in the churchyard is an ongoing concern and the architect is aware. The architect and churchwardens continue to monitor water damage to the floor in the Church Room. The issues of water damage to a roof beam in the north aisle and damp patches in the Lady Chapel and Baptistry have been resolved in the short term and cosmetic repairs are planned.

Birds on the tower remains as a concern.

Quinquennial Inspection took place in October.

Use of the Church buildings:

In addition to regular church services and weddings, baptisms and funerals, the PCC encourages wider use of the church, and St Andrew's church (and its Church Room) has been used during the year for:

PCC initiated activities:

- Tea on Monday, on alternate Monday afternoons. This is hosted by a rota of 6 teams of volunteers, and normally has 10-20 attendees. All are welcome.
- 'Little Fishes', a group for pre-school children accompanied by a parent/carer meets on Thursday mornings in school term time. This was started in February 2016 and is consistently well attended.
- Church choir practices (weekly)
- Music concerts, arranged by the Director of Music.
- Study Groups and courses

Other activities approved by the PCC:

- The Friends of St Andrew's Church annual carol evening.
- Carol service for the Christian Medical Fellowship.
- ArtWeeks displays and workshops.
- Headington Mothers Union events.
- A monthly sewing group.
- Tinnitus support group meetings
- Practices by outside choirs and musicians

Bell ringing practices are held weekly, the bells are rung before each major service, and quarter peals have been rung monthly during the year. The simulator is used monthly for training new ringers. We regularly welcome visiting ringing groups to the tower.

Special Events:

- In February 2020 16 members of the congregation attended Corporate Communion in Keble college chapel followed by dinner in the college hall.
- During Lent a weekly study group started the exploration of faith in 5 objects. This was cancelled due to lockdown after 2 sessions.
- The annual vicarage garden party in August could not be held under COVID restrictions.
- The annual pilgrimage to the shrine of Our Lady of Walsingham was cancelled as the shrine was closed.
- Harvest Lunch could not be held under COVID restrictions

Music:

The St Andrew's church choir continues to thrive under the direction of the Director of Music although this has been greatly curtailed by the COVID restrictions. A grant from the Ouseley trust continues to support choral scholars. The organ sub-committee of the PCC received a further report on the remedial work that is required on the organ and this will be discussed by the PCC in 2021.

Parish Administration:

A paid Parish Administrator works 4 hours per week, reporting to the Vicar and Churchwardens. As part of the administrator's work, a database of church contacts is maintained, to help improve follow-up to baptisms, weddings and funerals. The parish is GDPR compliant.

Schools:

Strong links continue with St Andrew's School, a Voluntary Controlled Church of England primary school. The Vicar is the chair of Governors and with the Curate leads Collective Worship in school once a week. During lockdown this was severely limited. Easter and Christmas were celebrated on-line with pre-recorded input from the Vicar and members of the school contributed to the diocesan Church at Home.

There are two other Foundation Governors from the parish who are appointed by the diocese. "Prayer Spaces" could not happen in 2020.

There are also strong links with Headington School, an independent girls' school with a Church of England foundation. The Vicar is on the governing body and leads on safeguarding. The school Confirmation service is held jointly each year with the parish in St Andrew's Church. The Vicar and Curate lead school prayers and preach at the Boarders' Service occasionally. The School recorded its Christmas carol service at the church in December 2020.

Mission and Evangelism:

St Andrew's continues to support 12 missions (from the UK and overseas), as selected by and administered by the Missions Committee, using an agreed amount of the parish income, which is currently £750 per month

In addition:

- The regular donations to the local Community Emergency Foodbank have continued to be well-supported by the congregation.
- Donated gifts to the St Andrew's boat (for 2 weeks after St Andrew's Day) continue to be well-received by the Salvation Army.
- Similarly, donated items at Harvest are provided to local shelter charities.
- Collections at Christmas services are provided to local charities which support drug and alcohol rehabilitation, homelessness and special education needs for children.

The church website (www.standrewsheadington.co.uk) continues to provide comprehensive information about the church, with history, contacts, and current and forthcoming services and events. It is updated weekly. There are also Twitter and Facebook accounts for St Andrew's. These proved invaluable during 2020 for keeping people in touch with the church and giving access to liturgical materials and sermons for each Sunday.

The *Norman Arch* magazine continues to be produced 10 times per year, with an average of 130 copies per issue being sold. The in-house printing of the magazine has been working well, saving printing costs and allowing wider use of colour pages.

Ecumenical relationships:

St Andrew's is a member of Churches Together in Headington and was represented at the Zoom meetings in 2020. Obviously there were no Christmas and Easter cards in 2020. We continue to

support the Headington Fun Day (financial and volunteer support) and the monthly Priory Prayers. Again these did not happen in 2020

Financial Review

Please see the 2020 Accounts for details, the highlights being:

- The value of legacies received was £5,100 (cf £30,000 in 2019)
- The Parish Share was £45,704 (the same as it had been in 2019)
- There were no other significant items of expenditure – other than £4,717 for remedial electrical work & 5 yearly testing.

This was the first full year of using the Parish Giving Scheme for our pledged giving. We have 44 members of the congregation who have chosen to give in this way. (+ another 9 who do so directly into the PCC bank accounts). Pledged giving for the year totalled £47,442 – a 10% increase on the previous year. Church collections were down 14% on the previous year.

Our investments yielded just over 10% (£46,839 on £457,809 invested) and now total just over £500,000.

Reserves Policy

It is the policy of the PCC to keep approximately two month's worth of General Fund outgoings in a current account. The rest of the reserves are invested with CCLA in a Church of England investment fund, per the PCC's Investment Policy. The Treasurer monitors the value of the investments monthly, and an Investment sub-committee recommends to the PCC any actions that are required.

Plans for future periods

The plans for 2021 are to:

- Seek new ways to re-launch our work with families.
- Increase our profile in the Northway Community.
- Develop our engagement with the isolated in our community as identified during Lockdown.
- Develop a COVID memorial garden in the churchyard as part of the wider care of this space.
- Use the church website to its fullest potential.
- Carry out the work identified in the 2020 Quinquennial Inspection.
- Continue to promote the Parish Giving Scheme and a culture of generous giving.
- Respond to the recommendations of the eco-survey on the church building.
- Completion of safeguarding training for those identified by the national Church.
- Plan for our 900th anniversary celebrations.

Risk Management

The PCC has approved Risk Assessments for church services and events held in church.

Volunteers

We would like to thank all the many volunteers who work so hard to make our church the lively and vibrant community it is.

Structure, Governance and Management

Please see the separate Administrative Information sheet for the membership of the PCC and their appointment.

A member of the PCC is the parish Safeguarding Officer.

The PCC maintains a series of policies, including:

- Health & Safety - including Security Policy, Risk Assessments for church services and events and for the churchyard, Working at Height, Disability inclusion policy
- Parish Safeguarding Policy (reviewed annually) and Parish Policy on Recruitment and DBS criminal record checks.
- Churchyard Regulations
- Investment

These policies have been reviewed by the PCC.

A rota of First Responders is arranged for all main services at the church, and all volunteers on the rota have refresher training every year.

The PCC had 2 full meetings in 2020 prior to the COVID restrictions.

While the decision was taken that the Treasurer will give a financial report on a quarterly basis following diocesan guidelines, during 2020 members of the PCC received a monthly report by email.

The Churchwardens report at every PCC meeting.

The parish Safeguarding officer submits a formal report once a year to the PCC in January and Safeguarding is a standing item on all PCC agendas.

The Standing Committee did not meet in 2020.

Approved copies of PCC and APCM minutes are held in a file available for inspection in the church.

The following committees/representatives provide annual reports for approval by the PCC and for receipt by the APCM:

- Safeguarding
- Missions Committee.
- Director of Music
- Bellringers
- Young Church
- Catering Committee
- Communications Team (parish magazine, website)
- Deanery Synod: Parish representatives
- St Andrew's School: Foundation Governors
- Friends of St Andrew's Church (FOSAC): PCC representatives
- Churches Together in Headington: Parish representative
- Old Headington Village Hall Trust: Church representative
- Churchyard

Approvals:

Signed:

The Revd Darren W McFarland, Vicar

Mr P McCarter, PCC Treasurer

Mr M Nichols, Churchwarden

ST ANDREW'S HEADINGTON PCC
ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2020

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST ANDREW'S HEADINGTON PCC**

I report on the accounts of the PCC for the year ended 31 December 2020 which are set out on pages 9 to 13.

Respective responsibilities of the PCC and the Examiner

The PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ('the Act') and that an independent examination is needed.

It is my responsibility to examine the accounts under s145 of the act; follow the procedures laid down in the General Directions given by the Charity Commissioners under s145(5)(b) of the Act; and state whether particular matters have come to my attention.

Basis of Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosure in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the requirements of the Act; as also contained in the Church Accounting Regulations 1997have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A Churchill Stone FCA DChA
Mercer Lewin Ltd
Chartered Accountants
41 Cornmarket Street
Oxford OX1 3HA

ST ANDREW'S HEADINGTON PCC
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

		2020				2019
		General	Designated	Restricted	Total	Total
	Note	fund	funds	funds		
		£	£	£	£	£
INCOME						
From generated funds						
Voluntary income	2	73,913	-	5,343	79,256	112,888
Activities for generating funds	3	14,188	2,434	-	16,622	18,729
Investment income		-	55	36	91	163
From charitable activities		466	-	-	466	1,663
Other incoming resources		-	-	-	-	-
		<u>88,567</u>	<u>2,489</u>	<u>5,379</u>	<u>96,435</u>	<u>133,443</u>
EXPENDITURE						
Cost of generating income		-	-	-	-	-
Charitable activities	4	90,038	192	5,734	95,964	97,420
Governance costs	5	3,021	-	-	3,021	4,819
		<u>93,059</u>	<u>192</u>	<u>5,734</u>	<u>98,985</u>	<u>102,239</u>
Net (outgoing)/incoming resources for the year before other gains and losses		(4,492)	2,297	(355)	(2,550)	31,204
Gains and losses on investment assets						
on disposal		-	-	-	-	-
on revaluation		17,626	17,661	11,552	46,839	76,338
Transfers between funds		-	-	-	-	-
Net movement in funds		<u>13,134</u>	<u>19,958</u>	<u>11,197</u>	<u>44,289</u>	<u>107,542</u>
Total funds brought forward		<u>183,671</u>	<u>582,176</u>	<u>121,759</u>	<u>887,606</u>	<u>780,064</u>
Total funds carried forward		<u>196,805</u>	<u>602,133</u>	<u>132,956</u>	<u>931,895</u>	<u>887,606</u>

ST ANDREW'S HEADINGTON PCC
BALANCE SHEET AS AT 31 DECEMBER 2020

	Note	2020		2019	
		£	£	£	£
FIXED ASSETS					
Tangible assets	7		393,407		393,407
Investments	6		504,648		457,809
CURRENT ASSETS					
Debtors	8	9,918		5,454	
Cash at bank and in hand		<u>24,672</u>		<u>31,686</u>	
		34,590		37,140	
CREDITORS					
Amounts falling due within one year	9	<u>(750)</u>		<u>(750)</u>	
NET CURRENT ASSETS			33,840		36,390
NET ASSETS			<u>931,895</u>		<u>887,606</u>
FUNDS OF THE CHURCH					
General fund			196,805		183,671
Designated funds	10		<u>602,133</u>		<u>582,176</u>
			798,939		765,847
Restricted funds	10		<u>132,956</u>		<u>121,759</u>
			<u>931,895</u>		<u>887,606</u>

These accounts were approved by the PCC on 2021 and are signed on its behalf by:

Rev'd D McFarland
Incumbent

M Nichols
Churchwarden

ST ANDREW'S HEADINGTON PCC
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies

a. Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. These financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs and with the regulations 'true and fair view' provisions; they have also been prepared under FRS102 as the applicable accounting standard and the 2016 version of the Statement of Recommended Practice, Accounting and reporting by Charities.

b. Funds

Unrestricted funds are general funds available for the general objectives of the church.

Designated funds are unrestricted funds that have been set aside by the PCC for particular purposes.

Restricted funds can only be used for the purposes for which they have been given, within the objectives of the church. The cost of raising and administering such funds are charged against those specific funds. The aim and use of each fund is explained later in the notes.

c. Incoming resources

All incoming resources are included in the SoFA when the church becomes legally entitled to the income and when the amount can be quantified with reasonable certainty.

Collections are recognised when received by or on behalf of the PCC. Planned giving is recognised only when received. Grants and legacies are recognised as soon as the PCC becomes aware of its legal entitlement and the amount due is quantifiable with reasonable certainty.

Income tax recoverable on gift aid donations is accounted for when the gift is received, not when the tax refund is received.

When incoming resources have related expenditure (as with fundraising income) the incoming resources and the related resources expended are accounted for gross in the SOFA.

Interest is accounted for when receivable and includes any recoverable tax.

d. Resources expended

Expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for goods or services.

All costs have been directly attributed to the various categories on a basis consistent with the use of resources based on an allocation of actual costs.

As the church is not registered for VAT, all the expenditure is shown inclusive of VAT.

Governance costs include the costs of the preparation of the annual accounts, the cost of PCC meetings and the legal cost of advice on governance or constitutional matters.

Grants and charitable giving are accounted for when paid over or when awarded, if the award creates a binding obligation on the PCC, provided that there are no conditions to be met relating to the grant which remain in the control of the church.

e. Fixed assets

All capital expenditure in excess of £1,000, for a single item or a group of similar items, is capitalised.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost evenly over the expected useful economic life of assets as follows: furniture, fittings and equipment - 4 years.

No depreciation is provided on freehold buildings as, in the opinion of the PCC, the residual value of the property is not materially less than the value at which it is carried in the accounts.

ST ANDREW'S HEADINGTON PCC

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

	2020				2019
	General	Designated	Restricted	Total	Total
	fund	funds	Funds		
	£	£	£	£	£
2. Voluntary income					
Recurring income					
Tax efficient regular giving	47,552	-	-	47,552	43,444
Cash collections at services	3,272	-	5,343	8,615	9,959
Tax recovered	15,331	-	-	15,331	10,446
Church boxes and donations	2,658	-	-	2,658	4,039
	68,813	-	5,343	74,156	67,888
Non-recurring income					
Legacies	5,100	-	-	5,100	30,000
Grants	-	-	-	-	-
One-off donations	-	-	-	-	15,000
	73,913	-	5,343	79,256	112,888
	£	£	£	£	£
3. Activities for generating funds					
Parish functions inc supper and lunch	173	-	-	173	268
Events, concerts, etc	-	-	-	-	926
Fees - weddings, funerals, etc	4,281	-	-	4,281	5,462
Rent received	9,734	2,434	-	12,168	12,073
	14,188	2,434	-	16,622	18,729
	£	£	£	£	£
4. Charitable activities - mission of the Church					
Parish share	45,704	-	-	45,704	45,704
Expenses of clergy	1,548	192	-	1,740	1,897
Church running costs	9,440	-	-	9,440	9,663
Church and churchyard maintenance	9,940	-	1,994	11,934	15,431
Repairs to vicarage	1,305	-	-	1,305	1,235
Cost of services	7,347	-	-	7,347	7,156
Office expenses	4,845	-	-	4,845	5,496
Mission grants and donations	9,909	-	3,740	13,649	10,838
	90,038	192	5,734	95,964	97,420
	£	£	£	£	£
5. Governance costs					
Administration costs	2,271	-	-	2,271	4,099
Independent examination	750	-	-	750	720
	3,021	-	-	3,021	4,819
	£	£	£	£	£
6. Investments - CCLA Investment Units					
			£		
Balance at 1 January 2020			457,809		
Additional amounts invested			-		
Movement in market value			46,839		
At 31 December 2020			504,648		

ST ANDREW'S HEADINGTON PCC

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

7. Tangible fixed assets

	Property £	Equipment £	Total £
Cost			
At 1 January 2020	393,407	4,523	397,930
Additions		-	-
At 31 December 2020	393,407	4,523	397,930
Depreciation			
At 1 January 2020	-	4,523	4,523
Charge for the year	-	-	-
At 31 December 2020	-	4,523	4,523
Net book value at 31 December 2020	393,407	-	393,407
Net book value at 31 December 2019	393,407	-	393,407

	2020 £	2019 £
8. Debtors		
Gift aid claims made but not received	6,367	1,754
Other Debtors	-	-
Prepayments	3,551	3,700
	<u>9,918</u>	<u>5,454</u>
	£	£
9. Creditors		
Invoices received not paid	-	-
Accruals	750	750
	<u>750</u>	<u>750</u>

10. Funds

	At 1 Jan 2020	Incoming resources	Resources expended	Inv mov't	Transfers	At 31 Dec 2020
Designated funds						
Parish House	398,118	2,434	192	-	-	400,359
Altar fund	3,139	-	-	301	-	3,440
Fabric fund	105,331	32	-	10,107	-	115,470
Organ fund	75,588	23	-	7,253	-	82,864
	<u>582,176</u>	<u>2,489</u>	<u>192</u>	<u>17,661</u>	<u>-</u>	<u>602,133</u>
Restricted funds						
Special collections	1,364	5,343	3,740	-	-	2,967
Altar fund	23,207	7	530	2,227	-	24,911
Fabric fund	91,189	28	-	8,750	-	99,967
Organ fund	4,350	1	1,464	417	-	3,304
Bells fund	1,650	-	-	158	-	1,808
	<u>121,760</u>	<u>5,379</u>	<u>5,734</u>	<u>11,552</u>	<u>-</u>	<u>132,956</u>

Restricted funds include amounts given by donors for specific purposes. The terms of the restriction are set out at the time of the donation.

Designated funds are amounts set aside by the PCC for particular purposes. These funds are under the control of the PCC and may be amended by the PCC at any time.

ST ANDREW'S HEADINGTON PCC**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)**

11 ANALYSIS OF NET ASSETS	General fund £	Designated funds £	Restricted funds £	Total £
Fixed assets	-	393,407	-	393,407
Investments	154,568	223,694	126,386	504,648
Current assets	42,987	(14,968)	6,570	34,590
Current liabilities	(750)	-	-	(750)
	<u>196,805</u>	<u>602,133</u>	<u>132,956</u>	<u>931,895</u>

12 RELATED PARTY TRANSACTIONS

The amount of expenditure reimbursed to the trustees during the year was £5,607.

The total amount of money donated by the trustees to the charity during the year was £10,686

ST ANDREW'S HEADINGTON PCC
ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2020

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST ANDREW'S HEADINGTON PCC**

I report on the accounts of the PCC for the year ended 31 December 2020 which are set out on pages 9 to 13.

Respective responsibilities of the PCC and the Examiner

The PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ('the Act') and that an independent examination is needed.

It is my responsibility to examine the accounts under s145 of the act; follow the procedures laid down in the General Directions given by the Charity Commissioners under s145(5)(b) of the Act; and state whether particular matters have come to my attention.

Basis of Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosure in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the requirements of the Act; as also contained in the Church Accounting Regulations 1997have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A Churchill Stone FCA DChA
Mercer Lewin Ltd
Chartered Accountants
41 Cornmarket Street
Oxford OX1 3HA

ST ANDREW'S HEADINGTON PCC
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

		2020				2019
		General	Designated	Restricted	Total	Total
	Note	fund	funds	funds		
		£	£	£	£	£
INCOME						
From generated funds						
Voluntary income	2	73,913	-	5,343	79,256	112,888
Activities for generating funds	3	14,188	2,434	-	16,622	18,729
Investment income		-	55	36	91	163
From charitable activities		466	-	-	466	1,663
Other incoming resources		-	-	-	-	-
		<u>88,567</u>	<u>2,489</u>	<u>5,379</u>	<u>96,435</u>	<u>133,443</u>
EXPENDITURE						
Cost of generating income		-	-	-	-	-
Charitable activities	4	90,038	192	5,734	95,964	97,420
Governance costs	5	3,021	-	-	3,021	4,819
		<u>93,059</u>	<u>192</u>	<u>5,734</u>	<u>98,985</u>	<u>102,239</u>
Net (outgoing)/incoming resources for the year before other gains and losses		(4,492)	2,297	(355)	(2,550)	31,204
Gains and losses on investment assets						
on disposal		-	-	-	-	-
on revaluation		17,626	17,661	11,552	46,839	76,338
Transfers between funds		-	-	-	-	-
Net movement in funds		<u>13,134</u>	<u>19,958</u>	<u>11,197</u>	<u>44,289</u>	<u>107,542</u>
Total funds brought forward		<u>183,671</u>	<u>582,176</u>	<u>121,759</u>	<u>887,606</u>	<u>780,064</u>
Total funds carried forward		<u><u>196,805</u></u>	<u><u>602,133</u></u>	<u><u>132,956</u></u>	<u><u>931,895</u></u>	<u><u>887,606</u></u>

ST ANDREW'S HEADINGTON PCC
BALANCE SHEET AS AT 31 DECEMBER 2020

	Note	2020		2019	
		£	£	£	£
FIXED ASSETS					
Tangible assets	7		393,407		393,407
Investments	6		504,648		457,809
CURRENT ASSETS					
Debtors	8	9,918		5,454	
Cash at bank and in hand		<u>24,672</u>		<u>31,686</u>	
		34,590		37,140	
CREDITORS					
Amounts falling due within one year	9	<u>(750)</u>		<u>(750)</u>	
NET CURRENT ASSETS			33,840		36,390
NET ASSETS			<u><u>931,895</u></u>		<u><u>887,606</u></u>
FUNDS OF THE CHURCH					
General fund			196,805		183,671
Designated funds	10		<u>602,133</u>		<u>582,176</u>
			798,939		765,847
Restricted funds	10		<u>132,956</u>		<u>121,759</u>
			<u><u>931,895</u></u>		<u><u>887,606</u></u>

These accounts were approved by the PCC on 2021 and are signed on its behalf by:

Rev'd D McFarland
Incumbent

M Nichols
Churchwarden

ST ANDREW'S HEADINGTON PCC
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies

a. Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. These financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs and with the regulations 'true and fair view' provisions; they have also been prepared under FRS102 as the applicable accounting standard and the 2016 version of the Statement of Recommended Practice, Accounting and reporting by Charities.

b. Funds

Unrestricted funds are general funds available for the general objectives of the church.

Designated funds are unrestricted funds that have been set aside by the PCC for particular purposes.

Restricted funds can only be used for the purposes for which they have been given, within the objectives of the church. The cost of raising and administering such funds are charged against those specific funds. The aim and use of each fund is explained later in the notes.

c. Incoming resources

All incoming resources are included in the SoFA when the church becomes legally entitled to the income and when the amount can be quantified with reasonable certainty.

Collections are recognised when received by or on behalf of the PCC. Planned giving is recognised only when received. Grants and legacies are recognised as soon as the PCC becomes aware of its legal entitlement and the amount due is quantifiable with reasonable certainty.

Income tax recoverable on gift aid donations is accounted for when the gift is received, not when the tax refund is received.

When incoming resources have related expenditure (as with fundraising income) the incoming resources and the related resources expended are accounted for gross in the SOFA.

Interest is accounted for when receivable and includes any recoverable tax.

d. Resources expended

Expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for goods or services.

All costs have been directly attributed to the various categories on a basis consistent with the use of resources based on an allocation of actual costs.

As the church is not registered for VAT, all the expenditure is shown inclusive of VAT.

Governance costs include the costs of the preparation of the annual accounts, the cost of PCC meetings and the legal cost of advice on governance or constitutional matters.

Grants and charitable giving are accounted for when paid over or when awarded, if the award creates a binding obligation on the PCC, provided that there are no conditions to be met relating to the grant which remain in the control of the church.

e. Fixed assets

All capital expenditure in excess of £1,000, for a single item or a group of similar items, is capitalised.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost evenly over the expected useful economic life of assets as follows: furniture, fittings and equipment - 4 years.

No depreciation is provided on freehold buildings as, in the opinion of the PCC, the residual value of the property is not materially less than the value at which it is carried in the accounts.

ST ANDREW'S HEADINGTON PCC

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

	2020				2019
	General fund	Designated funds	Restricted Funds	Total	Total
	£	£	£	£	£
2. Voluntary income					
Recurring income					
Tax efficient regular giving	47,552	-	-	47,552	43,444
Cash collections at services	3,272	-	5,343	8,615	9,959
Tax recovered	15,331	-	-	15,331	10,446
Church boxes and donations	2,658	-	-	2,658	4,039
	68,813	-	5,343	74,156	67,888
Non-recurring income					
Legacies	5,100	-	-	5,100	30,000
Grants	-	-	-	-	-
One-off donations	-	-	-	-	15,000
	73,913	-	5,343	79,256	112,888
	£	£	£	£	£
3. Activities for generating funds					
Parish functions inc supper and lunch	173	-	-	173	268
Events, concerts, etc	-	-	-	-	926
Fees - weddings, funerals, etc	4,281	-	-	4,281	5,462
Rent received	9,734	2,434	-	12,168	12,073
	14,188	2,434	-	16,622	18,729
	£	£	£	£	£
4. Charitable activities - mission of the Church					
Parish share	45,704	-	-	45,704	45,704
Expenses of clergy	1,548	192	-	1,740	1,897
Church running costs	9,440	-	-	9,440	9,663
Church and churchyard maintenance	9,940	-	1,994	11,934	15,431
Repairs to vicarage	1,305	-	-	1,305	1,235
Cost of services	7,347	-	-	7,347	7,156
Office expenses	4,845	-	-	4,845	5,496
Mission grants and donations	9,909	-	3,740	13,649	10,838
	90,038	192	5,734	95,964	97,420
	£	£	£	£	£
5. Governance costs					
Administration costs	2,271	-	-	2,271	4,099
Independent examination	750	-	-	750	720
	3,021	-	-	3,021	4,819
	£	£	£	£	£
6. Investments - CCLA Investment Units					
			£		
Balance at 1 January 2020			457,809		
Additional amounts invested			-		
Movement in market value			46,839		
At 31 December 2020			504,648		

ST ANDREW'S HEADINGTON PCC

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

7. Tangible fixed assets

	Property £	Equipment £	Total £
Cost			
At 1 January 2020	393,407	4,523	397,930
Additions		-	-
At 31 December 2020	393,407	4,523	397,930
Depreciation			
At 1 January 2020	-	4,523	4,523
Charge for the year	-	-	-
At 31 December 2020	-	4,523	4,523
Net book value at 31 December 2020	393,407	-	393,407
Net book value at 31 December 2019	393,407	-	393,407

	2020 £	2019 £
8. Debtors		
Gift aid claims made but not received	6,367	1,754
Other Debtors	-	-
Prepayments	3,551	3,700
	<u>9,918</u>	<u>5,454</u>
	£	£
9. Creditors		
Invoices received not paid	-	-
Accruals	750	750
	<u>750</u>	<u>750</u>

10. Funds

	At 1 Jan 2020	Incoming resources	Resources expended	Inv mov't	Transfers	At 31 Dec 2020
Designated funds						
Parish House	398,118	2,434	192	-	-	400,359
Altar fund	3,139	-	-	301	-	3,440
Fabric fund	105,331	32	-	10,107	-	115,470
Organ fund	75,588	23	-	7,253	-	82,864
	<u>582,176</u>	<u>2,489</u>	<u>192</u>	<u>17,661</u>	<u>-</u>	<u>602,133</u>
Restricted funds						
Special collections	1,364	5,343	3,740	-	-	2,967
Altar fund	23,207	7	530	2,227	-	24,911
Fabric fund	91,189	28	-	8,750	-	99,967
Organ fund	4,350	1	1,464	417	-	3,304
Bells fund	1,650	-	-	158	-	1,808
	<u>121,760</u>	<u>5,379</u>	<u>5,734</u>	<u>11,552</u>	<u>-</u>	<u>132,956</u>

Restricted funds include amounts given by donors for specific purposes. The terms of the restriction are set out at the time of the donation.

Designated funds are amounts set aside by the PCC for particular purposes. These funds are under the control of the PCC and may be amended by the PCC at any time.

ST ANDREW'S HEADINGTON PCC**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)**

11 ANALYSIS OF NET ASSETS	General fund £	Designated funds £	Restricted funds £	Total £
Fixed assets	-	393,407	-	393,407
Investments	154,568	223,694	126,386	504,648
Current assets	42,987	(14,968)	6,570	34,590
Current liabilities	(750)	-	-	(750)
	<u>196,805</u>	<u>602,133</u>	<u>132,956</u>	<u>931,895</u>

12 RELATED PARTY TRANSACTIONS

The amount of expenditure reimbursed to the trustees during the year was £5,607.

The total amount of money donated by the trustees to the charity during the year was £10,686