

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 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	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	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