

## 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 27<sup>th</sup> 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 26<sup>th</sup> June 2022 Fr Luke Norman was ordained priest at the Church of St Mary Magdalen, Oxford and presided at his First Mass on 2<sup>nd</sup> July. Fr Darren McFarland celebrated his Silver Jubilee of priesting on 29<sup>th</sup> 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 7<sup>th</sup> 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](http://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 900<sup>th</sup> 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		
		£	£	£	£	£
<b>INCOME</b>						
<b>From generated funds</b>						
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
<b>From charitable activities</b>		1,764	-	490	2,254	2,144
<b>Other incoming resources</b>		-	-	-	-	-
		<u>123,113</u>	<u>12,404</u>	<u>27,632</u>	<u>163,149</u>	<u>102,992</u>
<b>EXPENDITURE</b>						
<b>Cost of generating income</b>		488	-	-	488	-
<b>Charitable activities</b>	4	92,389	94,029	26,923	213,341	107,009
<b>Governance costs</b>	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>
<b>Net (outgoing)/incoming resources for the year before other gains and losses</b>		26,401	(81,625)	709	(54,515)	(7,650)
<b>Gains and losses on investment assets</b>						
on disposal		-	-	-	-	-
on revaluation		(20,055)	(19,989)	(12,900)	(52,944)	88,970
<b>Transfers between funds</b>		<u>(20,210)</u>	<u>20,210</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(13,864)	(81,404)	(12,191)	(107,459)	81,320
<b>Total funds brought forward</b>		214,379	632,056	166,780	1,013,216	931,895
<b>Total funds carried forward</b>		<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	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	7		393,407		393,407
Investments	6		490,673		593,617
<b>CURRENT ASSETS</b>					
Debtors	8	9,841		7,369	
Cash at bank and in hand		<u>12,735</u>		<u>20,323</u>	
		22,576		27,692	
<b>CREDITORS</b>					
Amounts falling due within one year	9	<u>(900)</u>		<u>(1,500)</u>	
<b>NET CURRENT ASSETS</b>			21,676		26,192
<b>NET ASSETS</b>			<u>905,756</u>		<u>1,013,216</u>
<b>FUNDS OF THE CHURCH</b>					
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		
	£	£	£	£	£
<b>2. Voluntary income</b>					
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
	£	£	£	£	£
<b>3. Activities for generating funds</b>					
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
	£	£	£	£	£
<b>4. Charitable activities - mission of the Church</b>					
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
	£	£	£	£	£
<b>5. Governance costs</b>					
Administration costs	2,905	-	-	2,905	2,883
Independent examination	930	-	-	930	750
	3,835	-	-	3,835	3,633
	£	£	£	£	£
<b>6. Investments - CCLA Investment Units</b>					
			£		
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)**

<b>11 ANALYSIS OF NET ASSETS</b>	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		
		£	£	£	£	£
<b>INCOME</b>						
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>
<b>EXPENDITURE</b>						
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	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	7		393,407		393,407
Investments	6		490,673		593,617
<b>CURRENT ASSETS</b>					
Debtors	8	9,841		7,369	
Cash at bank and in hand		<u>12,735</u>		<u>20,323</u>	
		22,576		27,692	
<b>CREDITORS</b>					
Amounts falling due within one year	9	<u>(900)</u>		<u>(1,500)</u>	
<b>NET CURRENT ASSETS</b>			21,676		26,192
<b>NET ASSETS</b>			<u>905,756</u>		<u>1,013,216</u>
<b>FUNDS OF THE CHURCH</b>					
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		
	£	£	£	£	£
<b>2. Voluntary income</b>					
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
	£	£	£	£	£
<b>3. Activities for generating funds</b>					
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
	£	£	£	£	£
<b>4. Charitable activities - mission of the Church</b>					
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
	£	£	£	£	£
<b>5. Governance costs</b>					
Administration costs	2,905	-	-	2,905	2,883
Independent examination	930	-	-	930	750
	3,835	-	-	3,835	3,633
	£	£	£	£	£
<b>6. Investments - CCLA Investment Units</b>					
			£		
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)**

<b>11 ANALYSIS OF NET ASSETS</b>	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.