

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

Registered Charity Number: 1132918

Annual Report and Financial Statements

for the year ended

31st December 2022

Wenn Townsend

Chartered Accountants

Oxford

The Parochial Church Council of the Ecclesiastical Parish of St Clement's, Oxford
Annual Report for the year ending 31st December 2022

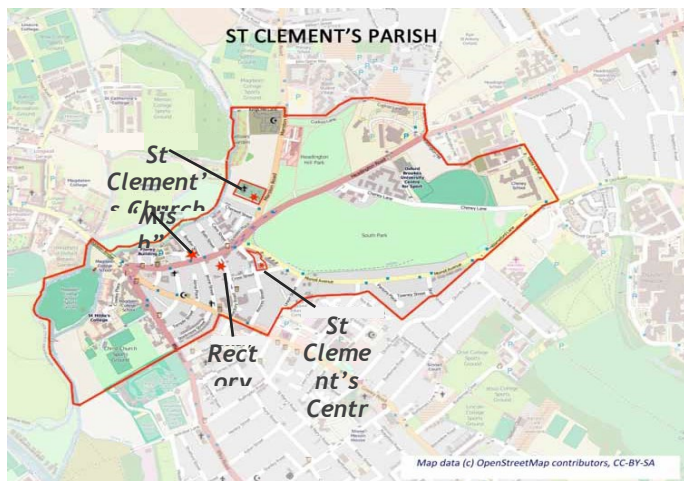
Objectives and activities

The Parochial Church Council (PCC) is the group of people who, with the Rector, run St Clement's Church. We describe who we are, how we are elected and how we organise ourselves in this report. Our objectives derive from the Parochial Church Councils (Powers) Measure 1956. We are 'to cooperate with the minister [Rector] in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical'. We have the 'power jointly with the minister to determine the objects to which all moneys to be given or collected in church shall be allocated'. With the churchwardens, all members of the PCC are responsible for the maintenance of the church building.

The 2004 report 'Mission-shaped church' sets out the meaning of the 'whole mission of the church' as currently interpreted by the Church of England. Worship lies at its centre. It aims to transform people through faith in Jesus Christ and the power of the Holy Spirit; is welcoming; relates to local culture and is open to change when new members join.

St Clement's is an Anglican church serving a parish that is part of the Cowley Deanery within the Diocese of Oxford. Cowley Deanery covers the eastern half of the City of Oxford.

Our parish (shown below with the four buildings from which we operate) is itself varied and interesting. Much of it is green space, including South Park, but there are also two busy retail thoroughfares: St Clement's Street, where the Old Mission Hall ('Mish') sits, and the western end of the Cowley Road. Cheney School (a state secondary school) and part of Oxford Brookes University lie at the eastern end of the parish. Magdalen College School (a private school) and St Hilda's College (part of the University of Oxford) are at its western end. A major new Islamic Centre is at the north, while the Bangladeshi Community Centre and Mosque sit towards the south. The Cowley Road Methodist Church is near the western end. The homes of our parishioners form much of the rest of our parish.



Objectives and activities (continued)

Our church building is set back off the Marston Road. It was completed in 1828 in a 'Norman revival' style, replacing an earlier building in a different part of the parish. Our nearest postcode is OX4 1FN.



Our overarching objective is that all who want to do so may come to know the love of God and experience the richness of His goodness towards us in every aspect of our lives. This is what motivates all our more specific objectives and activities described below. Our activities provide public benefit to the parish and the wider community, in line with guidance issued by the Charity Commission.

We describe our achievements and performance for each of these activities both pre and post Covid in more detail in the next section. Clearly many of the activities described below could not take place after the outbreak of Covid in early 2020.

Objectives	Activities
1. Worship – to give all our parishioners, as well as church members from outside the parish, the opportunity to participate in Christian worship. We want to experience God and the joy that comes from knowing Him.	We provide two services each Sunday. Our styles, supported by our music group , are wide-ranging, to suit members of all ages. Our hospitality group provides welcoming refreshments after our main morning service. Our flower arranging group makes the interior of the church more beautiful.
2. Prayer and Bible study – to deepen our knowledge of God and to follow Him more closely, both collectively and individually.	We aim to understand God's general purposes through Bible study and to discover what he wants for us individually through prayer. Many of us meet in small groups in members' homes to explore our walk with God in depth. We encourage all our church members to pray and study the Bible regularly as part of their personal devotions, and to pray together through weekly and monthly prayer gatherings .

Objectives and activities (continued)

<p>3. Pastoral care – to support each other in the routine pressures of daily living and through times of crisis.</p>	<p>Individual friendships, including in our small groups, form the focus of our care for each other. More structured pastoral care supports those in specific need. Volunteer drivers enable less mobile members to stay connected to church activities. We have a fund to help church members facing short-term financial emergencies. We hold a memorial service every year open to all but particularly to people who have lost a relative or close friend in recent years.</p>
<p>4. Young people and children – to give our younger members the opportunity to explore the Christian faith in ways they find meaningful.</p>	<p>Our youth work provides a wide range of activities for those of secondary school age. These include meetings on Saturday evenings and on Sunday mornings. Our children's work, for those of primary school age and younger, is focused on Sunday mornings. On the first Sunday of each month, our young people and children join our main church service.</p>
<p>5. Community and social concern – to express the love of God in practical ways to the local community of our parish.</p>	<p>Our work in the community covers the young, the old and those in financial need.</p> <p>We run a babies and toddlers group for children of pre-school age, along with their carers, on Thursdays. In 2022 we ran an after school club on Wednesdays, working in partnership with the Parish Property Trust, East Oxford Primary School and a local charity, Doorsteps. This provided a simple meal, activities and community for parents and children.</p> <p>Our Cafe Club provides social activities and refreshments once a month for older members of the Church family and local community. We are core participants in the Oxford Churches Debt Centre, set up in partnership with the national organisation Christians Against Poverty (CAP) UK to help anyone with problem debt. We run CAP money management courses to help people learn to budget and manage their money better. We also participate in a range of community activities.</p>
<p>6. Outreach – to present the gospel to those around us in our parish, our deanery and the wider world, fulfilling our evangelistic and ecumenical objectives.</p>	<p>Many beyond our regular members attend our services at major Christian festivals and use our services for baptisms, weddings and funerals. We run regular enquirers' courses for those wanting to explore the Christian faith. We join with all the Church of England churches in Cowley Deanery in pooling most of our congregational giving; this helps those parishes in the Deanery in most need. We participate with other churches across the denominations in activities like the Good Friday walk along the Cowley Road. We look beyond Oxford in our annual Mission Gift Fund to support other organisations in the UK and abroad with which we have links.</p>
<p>7. Future generations – to preserve and enhance for future generations the built and natural heritage of which we are the current guardians.</p>	<p>We want our church to be a continuing centre of Christian worship for generations to come, as it has been for the last two centuries. We have continued to restore the church fabric and improve our beautiful churchyard so that it is a pleasure for visitors and a good home for a range of plant and animal species.</p>

Achievements and performance

The objectives and activities in this section follow the same sequence as the table in the previous section. What we offer is available to all, mostly without charge. Where we charge fees or seek donations, it is only to help defray costs.

The Rector and St Clement's PCC are immensely grateful to the many willing volunteers who have enabled so much throughout 2022, particularly given the difficulties presented by Covid. We could not have done all we have without our dedicated staff to whom we also express our deep thanks.

There were 91 on the Electoral Roll at the date of the Annual Parochial Church Meeting on 26 April 2022. Average Sunday attendances in October 2022 comprised 75 adults and 15 children under 16.

1. Worship

Music group: The group, including adults and young people, contributed to the musical part of our worship at about 70 services across the course of the year. These included both services in church and online.

Hospitality group: Teams of church members offered refreshments after morning services and at special church events as part of our continual building of a welcoming church.

Flower arranging group: The group arranged flowers for our services, as part of our valuing of God's creation and our welcome and worship of God.

2. Prayer and Bible study

Home groups: 7 Home groups, each with its own distinctive style, involving roughly 65 church members meet during the week to grow together in friendship and support, in knowledge and understanding of Scripture and in service to the community, especially the vulnerable. During Lent 2022 the Home Groups as well as others from within and beyond our church family came together for a well-attended Lent course.

3. Pastoral care

Structured pastoral care: The Rector, with Curate, Minister with Permission to Officiate and a small number of volunteers, offer pastoral care for those facing particular challenges and difficulties, as well as provision of home communions. This pastoral care was particularly necessary during Covid with a greater emphasis continuing through 2022 on keeping in touch pastorally with church family members by telephone or other virtual means.

Volunteer drivers: Volunteers from the church provide lifts to services for the frailer members of our congregation as needed.

Hardship Fund: The Rector has a small discretionary fund to give, with the Wardens' agreement, modest donations to people facing immediate financial hardship. This Fund was not used during 2022.

Memorial service: Our memorial service happens every Autumn. We invite all who have used our funeral, cremation or burial services in the past two years, but the service is open to all and is advertised locally. In 2021, 18 people attended.

Achievements and performance (continued)

4. Young people and children

Youth work: We had to stop Overflow Youth and Space in the vacancy period between youth workers. We have continued with a Sunday youth group, getting around 2-5 attending each week, wrestling with big life questions in relation to the Bible and faith.

Children's work: Our Kingdom Kids (for children 5-11 years old) enables children to worship, pray, learn and have fun in a welcoming mixed-age group, taking place 3 Sundays out of 4 in term-time. During 2022 the average attendance at Kingdom Kids has been around 8-12 children. Kingdom Tots is for the active under-5's, with worship, crafts, stories and play to explore faith with an average of 15-20 children attending. Post Covid in 2022 our children's work has flourished.

Social Events: We started doing Socials in 2022, going to play bowling, having movie nights and going to play laser tag. We have been getting an average of 8-15 (aged between 7-13 years old) attending. We also attended Spree Weekend Away (run by Urban Saints) in July with a small group of 3 children and young people attending.

5. Community and social concern

Toddler group: Our Baby and Toddler Group serves the local community during school term-time. Volunteers provide activities for a 2 hour drop-in session once a week, including light refreshments. Toddlers had to be cancelled once Covid struck, but thankfully resumed in 2021 once Covid restrictions allowed. Numbers were lower than pre Covid, but still at an encouraging level (about 15 toddlers with their carers). In September 2022 our numbers jumped to 45-65 parents/carers and toddlers each week.

Café Club: Our Café Club provides refreshments, social engagement and activities for members of the Church family and local community who are around during the day. Cafe Club was able to resume meeting in person in the Autumn 2021, albeit less frequently than before. Frequency and numbers attending picked up during 2022.

Flourishing Life: during 2022, the church continued to receive a Diocesan Mission Development Fund grant to enable the parish, in collaboration with the Oxford Pastorate, to run a programme of activities reaching out to youth and young adults in our local community. The aim is to encourage them to reflect on what it means to live a good life.

Oxford Churches Debt Centre and CAP Money Management Courses: The Oxford Churches Debt Centre is a charitable incorporated organisation registered with the Charity Commission (number 1155834) and run in partnership with Christians Against Poverty (CAP) UK. St Clement's is one of four full partner churches. A number of our church family are involved in different ways, and St Clement's is committed both to pray and to give financially for the work of the Centre. This includes assisting in provision of CAP Money Management Courses.

Community activities: St Clement's church family members are involved in a number of activities led by others in our local community. These include the Oxford Winter Night Shelter, an initiative of Oxford churches to provide shelter for the homeless in the winter month; a local food bank supported through weekly and Harvest Service food donations; and OXCLEAN, which is an annual event to tidy up our local area.

Achievements and performance (continued)

6. Outreach

Major Christian festivals: Easter and Christmas are the festivals when most visitors attend our services. These services were well attended, especially our Carol Service, Christingle and Christmas Day Services. Easter services were a mixture of online and in church, with Easter Day being well attended in church. Sadly, the Good Friday Walk of Witness with other local churches was cancelled again. We much enjoyed welcoming our local community to join us for our early December Christmas Tree Festival community event including carol singing, refreshments, an Easter video and activities for children, for which a number of charities using the St. Clement's Centre decorated trees and provided a brief description of their activities.

Baptisms, weddings and funerals: As a parish church, we offer the 'occasional offices' of baptisms, weddings and funerals to residents of the parish. We also offer this ministry to those living beyond the parish who worship with us or have a strong connection with us. In 2022, we conducted 2 baptisms, 1 wedding and 3 funerals and ashes internments in the churchyard.

Fabric: 2022 saw continuing internal re-ordering intended to improve our welcome as well as restore the organ space, the organ itself having been removed in 2020. Major repairs to crumbling and leaking masonry continued through 2022. During 2023 we intend to make further progress on modernising our kitchen and bringing up to date our 25 year old sound system, with the intention of improving our scope for hospitality and worship respectively.

We have continued to improve our churchyard. Trees and shrubs have been regularly cut back to improve welcome, visibility and safety. A number of working parties further helped to beautify the area.

Cowley Deanery: We are part of the Cowley Deanery, which brings together the thirteen parishes in the eastern half of Oxford. The Rector, Curate and two church members are members of the Cowley Deanery Synod.

Across the denominations: We continued to maintain our links with other local churches

Beyond Oxford: We continue to support and pray for several mission partners with links to our church. Church members raised a total of £6,800 (including Gift Aid) for our Lent Mission Gift Fund, which we distributed to our mission partners and other mission agencies.

Future generations: We want our church to be a continuing centre of Christian worship for generations to come. Our aim is to make the church as welcoming and useable for worship and hospitality as possible, while respecting and valuing its historic features. The improvements to our fabric in 2022 and beyond seek to strike this balance.

The same considerations apply to further work planned in our churchyard. We want to keep it well maintained, so visitors can easily find and see the graves of their loved ones and the church can be as visible as possible to those interested in a historic place of Christian worship. At the same time, we value the many trees and plants which are good for the environment and wildlife.

Financial review

Principal funding sources

Giving from the congregation is a vital income source. In 2022 regular giving was stable, while giving from collections at services increased compared to 2021, as services in church resumed. Overall giving was slightly higher than in 2021, reflecting the generosity of the church family in difficult times.

An annual grant from the Charity of Thomas Dawson is our main external funding source. The generosity of Thomas Dawson, who set up his charity in 1521, enables us to operate on a scale that would otherwise be impossible. The grant of £115,000 for 2022 was a major contribution to the Church's finances, for which we are hugely appreciative. Without such a generous grant, we would not have been able to proceed with our repairs to the masonry and roof.

Principal risks and uncertainties

Volunteer shortages and fatigue remain our greatest risk. Although members of the Church family give generously of their time, the church has a largely working age congregation with work and family responsibilities. The much needed fabric repair and improvements that we have undertaken has been very demanding of volunteer time, energy and capacity. The clergy team are hugely appreciative of those who do volunteer so generously.

Our main financial risk is the need to continue works to **repair our church** fabric. However, we have adequate reserves to fund the next phase of work planned and the repairs so far undertaken have been achieved within budget.

Our reliance on just **a few main funding sources** clearly presents risks. Both the Dawson Trust and the Parish Property Trust, (which supports our Youth work), continue to be affected by the aftermath of Covid and the difficult economic climate generally. However, our reserves remain strong thanks to careful financial management.

Like all small organisations run by volunteers, we face the general risk of **getting things wrong**. Our principal risks in this respect lie in the areas of finance, data protection, safeguarding, health and safety and employment practice. Wenn Townsend Chartered Accountants support us in financial matters and we receive help from experienced volunteers and advisers in health and safety and employment matters. The Diocese also provides help in a number of areas.

We welcome **children and vulnerable adults** and our designated Parish Safeguarding Officer oversees all work with them. She was formerly our Children's Worker and ensures that all those who work with children and young people or vulnerable adults are safely recruited, including being appropriately DBS checked, as well as subsequently trained. As required by the Church of England, we continue to comply with our duty to have regard to the House of Bishops' guidance on the safeguarding of children and vulnerable adults.

Finally, there is the risk that the PCC cannot deal adequately with all the growing requirements of Government legislation and guidance from the Church of England. We undertake risk assessments, make other regular checks and organise training for staff and volunteers to try to ensure compliance. Most of our staff and activities are based in the St Clements Centre and 'The Mish', belonging to St Clement's Parish Property Trust, so the Church works closely with that charity's General Manager and Trustees.

Investment policy

We do not have funds to invest over the medium-term or long-term. Our general unrestricted reserves are a support for our normal annual expenditure. Our designated and restricted funds are for work that we hope to complete over the next 1-3 years. The need to invest over the short-term arises when there is a delay between receiving funds and being able to use them. This happens mainly when the Charity of Thomas Dawson makes large grants. In such circumstances we can find ourselves with funds to invest for more than 12 months. Our policy for short-term investment is to balance security, liquidity and return, while striving to invest ethically. Overall, this means using a combination of interest-paying bank accounts.

Financial review (continued)

Reserves

Our reserves policy is to achieve a position on our general fund where we hold an amount to match our annual reliance on the Dawson grant, which is never guaranteed, and to provide an additional amount equal to 3 months' normal expenditure paid out of the general fund and Charity of Thomas Dawson grant. We held £169,651 in the general fund at the end of 2022, so we achieved our policy intention. We assign £50,000 to the Dawson cashflow fund to ensure we start the year with enough cash to last us until the Dawson grant arrives in late summer. The Dawson Trust Fund is effectively our fabric fund.

We have three types of restricted funds.

The **Dawson Trust** fund is by far our largest. It holds amounts received from the Charity of Thomas Dawson as a 'contribution towards the upkeep and repair of the fabric of the Parish Church of St Clement's, and the maintenance of the services and furniture therein and subject thereto in furtherance of the religious and other charitable work of the Church of England, in the said ecclesiastical parish as the Parochial Church Council think fit'. Our policy is to spend it in line with these conditions as quickly as is consistent with good financial management. The grant was fully expended in the year.

Our Toddlers Group held a reserve of £468 at the end of 2022 which is adequate to cope with any unusual expenditure.

All our other restricted funds hold **gifts and donations** for specific purposes. The Mission Gift Fund, the Oxford Churches Debt Centre Fund and our various special collections in church are for missional giving. Our policy is to donate them within the year, or as soon as possible afterwards in the case of collections around Christmas.

Other funds, such as the Welcome Fund and the Children's Fund, have been donated for specific uses within St Clement's Church. We aim to spend them in line with the conditions attached as quickly as is consistent with good financial management.

Plans for the future

The Revd Rachel Gibson took up post as Rector of St Clement's in July 2015 and has been grateful to all at St Clement's who have helped her to sustain and grow the life of the church as explained in the report above. Priorities for 2022 included continued development of the church's worship and phased return of missional activities in our local community. We expect to benefit from the increased flexibility of the church's internal space, following internal re-ordering. Now that the refurbishment of our kitchen and our stonework repairs on the Marston Road side are completed, we hope that the church can be used more during the week by community and faith groups. The Revd Rachel Gibson has announced that she plans to retire wef Easter 2023.

Structure governance and management

The **PCC** is a corporate body established by the Church of England. Our objectives derive from the Parochial Church Councils (Powers) Measure 1956. It is elected by church members recorded on the Electoral Roll, in accordance with the Church Representation Rules 2011. It is charged with consulting together on matters of general concern and importance to the parish, including co-operating with the incumbent in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. It met 7 times in 2022.

The PCC has created a structure of Sub Groups to help it take a strategic view of church policy and expenditure, whilst also ensuring that its responsibilities receive the detailed attention they need. All report to the PCC with recommendations, action plans and, where relevant, budgets and then assist with implementing decisions made. In addition, certain volunteers and staff members have delegated spending authority up to defined limits, but must report their spending to the PCC through the Treasurer.

The Parochial Church Council of the Ecclesiastical Parish of St Clement's, Oxford
Annual Report for the year ending 31st December 2022 (continued)

The **Standing Committee** deals with issues between PCC meetings. It helps to set the agenda for PCC meetings and retains responsibility for confidential matters relating to staff such as salaries. It also receives reports on risk management from the Risk Management Coordinator. It may act on its own initiative, but must report to the next PCC. It met 3 times in 2022.

PCC Sub- Groups

The Fabric and Churchyard Group is responsible for assessing the need for repair, maintenance and improvement of the fabric of St Clement's Church, including having regard to the Architect's Quinquennial Report. It also takes a lead on matters relating to the use and care of the churchyard.

The Finance and Stewardship Group is responsible for encouraging generosity and using financial resources well. It oversees financial strategy and the church's approach to the stewardship of money.

The Mission Group is responsible for determining and overseeing the balance of mission within the parish and beyond and for developing teaching and activities to support mission. This includes reviewing the partners and organisations supported by our Mission Gift Fund and proposes the amount of support to be allocated to each.

The Faith and Worship Group is responsible for helping grow the church family in faith, through welcome, discipleship, worship, pastoral care and social activities. It works closely with the Rector in doing this.

The Staff and Volunteer Support Group is responsible for overseeing arrangements for staff and volunteers and for matching people's gifts to areas of ministry and service. All aspects of Human Resources, including recruitment, training, safeguarding and data protection form part of this Group's remit.

The Communications Group is responsible for internal and external communications, including the strategy guiding the church's communications and the implementation of the practical means to achieve these. Specifically, it oversees development of the church website and the provision of IT support.

Other Groups

In addition, a number of other groups come together, namely:

The Staff Team comprising the paid staff and the Rector;

The Worship Team comprising service leaders, musicians and preachers;

The Ministry Team comprising those most concerned with pastoral care;

The Home Group Leaders comprising those with oversight of Home Groups.

Training

The PCC Secretary, Risk Management Co-ordinator, Parish Safeguarding Officer and Treasurer, assisted by our professional advisers, arrange for regulatory changes, Diocesan guidelines and other advice in areas such as health and safety to be brought to the PCC's attention as appropriate.

Other charities chaired by the Rector

The Rector chairs the following three charities, in addition to the PCC, as a consequence of being the Rector:

- St Clement's Parochial Charities *(Registered Charity 201989)*
- St Clement's Parish Property *(Registered Charity 220051)*
- The Charity of Thomas Dawson *(Registered Charity 203258)*

The Parochial Church Council of the Ecclesiastical Parish of St Clement's, Oxford
Annual Report for the year ending 31st December 2022 (continued)

Reference and administrative details

Our full name is 'The Parochial Church Council of the Ecclesiastical Parish of St Clement's, Oxford'. We are also known as 'St Clement's Parochial Church Council', 'St Clement's PCC' and 'St Clement's Church'. The Diocese of Oxford calls us 'St Clement Oxford'. Our Charity Commission registration number is 1132918.

Correspondence address

St Clement's Parish Office, St Clement's Centre
Cross Street, Oxford OX4 1DA
T: 01865 246674
E: parish.office@stclements.org.uk
W: www.stclements.org.uk

PCC members (trustees) during the year

Incumbent (Rector)	The Rev Rachel Gibson (from 09/07/2015) (Chair)
Assistant Curate	The Rev Joanna Catherine Tarassenko (from 6th July 2021)
Churchwardens	Mrs Merry Patel (from 30/04/18 to the APCM in 2022) (Vice Chair) Mr Peter Heim (from 22/10/2020 to the APCM in 2022)
Deanery Synod Reps	Mrs Bethan Willis (from 30/04/2017 until the APCM in 2023) Ms Mirjam Schilling (from 14/04/2019 to 04/07/2022) Mr Colin Price (from 22/10/2020 to the APCM in 2023)
Elected Members	Miss Sue Cleave (Hon Secretary) (from 30/04/2018 to the APCM in 2025) Mr John Deans (from 24/04/2016 to the APCM in 2025) Dr Claire Gilroy (from 30/04/2017 to the APCM in 2023) Matthew Gretton-Dann (from 26/04/2022 to the APCM in 2025) Mrs Fiona Livingstone (from 22/04/2018 to the APCM in 2024) Mr Steve Rumford (from 22/11/2017 until the APCM in 2023) Dr Jeremy Spearman (from 22/04/2018 to the APCM in 2023) Ms Nicole Stephens (from 29/04/2021 to the APCM in 2024) 1 vacancy was carried forward until the APCM in 2022

Advisors and bankers to the PCC

Accountants	Wenn Townsend, 30 St. Giles, Oxford, OX1 3LE
Architect	Mr John Radice, Old Post Office, Berrick Salome, Wallingford, Oxon, OX10 6JN
Bankers	Barclays Bank, 4 Pound Way, Cowley, OX4 3XT Cambridge and Counties Bank, 42 Castle Street, Cambridge, CB3 0AJ Julian Hodge Bank Limited, 29 Windsor Place, Cardiff, CF10 3BZ Market Harborough Building Society, Welland House, Leicestershire, LE16 7PD Shawbrook Bank, The Drive, Brentwood, CM13 3BE United Trust Bank, 80 Haymarket, London, SW1Y 4TE Virgin Money, 129 High Street, Oxford, OX1 4DF
Employment Law Adviser	Miss Pippa Greenslade, contact through St Clement's Parish Office (details above)
Health and Safety Adviser	Mr Geoffrey Roberts, contact through St Clement's Parish Office (details above)
Independent Examiner	Andrew Rodzynski FCA, Wenn Townsend, 30 St. Giles, Oxford, OX1 3LE

Signed on behalf of the PCC

..... **Steve Rumford, Chair****2023**

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2022 which are set out on pages 12 to 25.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Andrew Rodzynski FCA
Wenn Townsend Chartered Accountants
30 St Giles'
Oxford
OX1 3LE**

.....2023

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

**Statement of Financial Activities
for the year ended 31st December 2022**

	Note	Unrestricted Funds				Unrestricted Funds			
		General	Designated	Restricted funds	Totals 2022	General	Designated	Restricted funds	Totals 2021
		£	£	£	£	£	£	£	£
Income									
Donations and legacies	3a	110,094	-	138,807	248,901	94,470	-	130,708	225,178
Income from church activities	3b	1,664	-	-	1,664	1,586	-	82	1,668
Income from investments	3c	234	-	-	234	2,050	-	-	2,050
Total income and endowments		111,992	-	138,807	250,799	98,106	-	130,790	228,896
Expenditure									
Expenditure on church activities	4a/b	103,914	-	309,333	413,247	114,108	-	124,631	238,739
Total expenditure		103,914	-	309,333	413,247	114,108	-	124,631	238,739
Net income/(expenditure)		8,078	-	(170,526)	(162,448)	(16,002)	-	6,159	(9,843)
Transfers between funds	8	(124,119)	-	124,119	-	(483)	-	483	-
Net movement in funds		(116,041)	-	(46,407)	(162,448)	(16,485)	-	6,642	(9,843)
Reconciliation of funds									
Balance brought forward at 1st January 2022		285,692	50,000	57,718	393,410	302,177	50,000	51,076	403,253
Balance carried forward at 31st December 2022		169,651	50,000	11,311	230,962	285,692	50,000	57,718	393,410

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

**Balance Sheet
at 31st December 2022**

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		-		-
Current assets					
Debtors	6	5,700		6,580	
Cash at bank and in hand		229,338		389,694	
		<u>235,038</u>		<u>396,274</u>	
Liabilities: amounts falling due within one year	7	<u>(4,076)</u>		<u>(2,864)</u>	
Net current assets			230,962		393,410
Net assets			<u>230,962</u>		<u>393,410</u>
Funds					
Unrestricted - general	8		169,651		285,692
Unrestricted - designated	8		50,000		50,000
Restricted	8		11,311		57,718
			<u>230,962</u>		<u>393,410</u>

Approved by the Parochial Church Council on 2023 and signed on its behalf by:

.....

Steve Rumford - Chairperson

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

**Statement of Cash Flows
for the year ended 31st December 2022**

Reconciliation of increase in funds to net cash flow from operating activities

	Note	2022 £	2021 £
(Deficit)/surplus for the year		(162,448)	(9,843)
(Increase)/decrease in debtors		880	14,575
(Decrease)/increase in creditors		1,212	(13,341)
Interest received		(234)	(2,051)
Net cash flow from operating activities		<u>(160,590)</u>	<u>(10,660)</u>

Cash flow statement

	2022 £	2021 £
Net cash flow from operating activities	(160,590)	(10,660)
Returns on investments and servicing finance		
Interest received	234	2,051
Net cash flow before management of liquid resources and financing	<u>(160,356)</u>	<u>(8,609)</u>
(Decrease)/increase in cash	<u>(160,356)</u>	<u>(8,609)</u>
Movement in cash	(160,356)	(8,609)
Net cash at 1st January 2022	389,694	398,303
Net cash at 31st December 2022	<u>229,338</u>	<u>389,694</u>

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

Notes to the Financial Statements for the year ended 31st December 2022

1. Explanatory notes on the Financial Statements:

The accounts for 2022 are presented in a format compatible with the Church Accounting Regulations 2006 and the Charities Act 2011.

The Statement of Financial Activities (SOFA) gives an overall summary of the church finances for the year and the movement on the reserves, which are divided for reporting purposes between Unrestricted and Restricted Funds.

The aim of the SOFA is to summarise the church income and expenditure according to activity. The notes to the accounts divide the summarised figures in a variety of ways, which provide additional breakdown of the income and expenditure.

The balance sheet represents the assets and liabilities of the PCC at the end of December 2022. However, it does not include the church itself or the rectory, as well as some other church assets purchased in past years.

- The general fund comprises the regular income and the regular and predictable expenditure relating to core church activities.
- Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.
- Restricted funds are detailed in note 8 to the accounts and have been received for specific purposes.

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

2. Accounting policies

2a Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with Church Accounting Regulations 2006 together with applicable accounting standards. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 1A) (effective 1 October 2019).

2b Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are to be used for specific purposes as specified by the donor.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

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

**Notes to the Financial Statements
for the year ended 31st December 2022**

..... continued

2. Accounting policies (continued)

2c Incoming resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC, as is planned giving.

Income tax recoverable on Gift Aid donations is recognised in the year the donation is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

2d Resources used

i) Grants

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

ii) Activities directly relating to the work of the Church

The diocesan quota is accounted for when payable on an accruals basis.

iii) Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

2e Fixed assets

Office equipment

Office equipment with an initial cost exceeding £1,000 is capitalised and included within fixed assets. Items below this de minimis threshold are written off as expenditure in the SOFA. Depreciation is provided on office equipment so as to write off the cost or valuation, less any estimated residual value, over the expected useful economic life on a straight line basis at 25% a year.

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by section 10(2) of the Charities Act 2011. The value of such fixed assets is not included in the balance sheet. All expenditure incurred in the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

2f Current assets and liabilities

Amounts owing to the PCC at 31st December 2022 in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable. Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to expenditure; it is probable that a settlement will be required and the amount of the obligation can be measured reliably.

**Notes to the Financial Statements
for the year ended 31st December 2022**

..... continued

3. Income

3a Voluntary income - 2022

		Unrestricted funds		Restricted funds £	Total funds £
		General £	Designated £		
General giving:					
Regular		78,627	-	540	79,167
Church services		3,642	-	-	3,642
Mission Gift Fund		-	-	5,633	5,633
Other donations	- PCC	1,657	-	9,777	11,434
Flourishing Life		9,420	-	-	9,420
Grants		734	-	4,000	4,734
Gift Aid recoverable		16,014	-	3,857	19,871
Dawson Trust	- PCC	-	-	115,000	115,000
		110,094	-	138,807	248,901

Voluntary income - 2021

		Unrestricted funds		Restricted funds £	Total funds £
		General £	Designated £		
General giving:					
Regular		73,168	-	1,674	74,842
Church services		2,432	-	-	2,432
Special collections		2,400	-	301	2,701
Mission Gift Fund		-	-	5,931	5,931
Other donations	- PCC	2,225	-	11,038	13,263
Flourishing Life		-	-	3,140	3,140
Gift Aid recoverable		14,245	-	4,052	18,297
Dawson Trust	- PCC	-	-	104,572	104,572
		94,470	-	130,708	225,178

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

Notes to the Financial Statements
for the year ended 31st December 2022

..... continued

3b Income from church activities – 2022

	Unrestricted funds		Restricted funds	Total funds
	General	Designated		
	£	£	£	£
Fees – PCC	1,664	-	-	1,664
	1,664	-	-	1,664

Income from church activities – 2021

	Unrestricted funds		Restricted funds	Total funds
	General	Designated		
	£	£	£	£
Fees – PCC	1,452	-	-	1,452
Fees – Toddler Group	-	-	82	82
Café Club	134	-	-	134
	1,586	-	82	1,668

3c Income from investments - 2022

Interest received	234	-	-	234
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Income from investments – 2021

Interest received	2,050	-	-	2,050
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The Parochial Church Council of the Ecclesiastical Parish of St Clement's, Oxford

**Notes to the Financial Statements
for the year ended 31st December 2022**

..... continued

4. Expenditure

4a Missionary and charitable giving - 2022

	Unrestricted funds			Total funds
	General	Designated	Restricted funds	2022
	£	£	£	£
A Rocha UK	-	-	300	300
Centre for Muslim Christian Studies	-	-	150	150
Church Mission Society (N & C Drayson)			1,000	1,000
Mahabba	-	-	150	150
Open Doors UK	-	-	300	300
Operation Mobilisation (S & S Davies)	-	-	1,000	1,000
Oxford Churches Debt Centre	-	-	2,000	2,000
Oxford Pastorate	-	-	300	300
Oxford Winter Night Shelter	-	-	176	176
Round Table	-	-	49	49
Prison Fellowship	-	-	300	300
The Porch Steppin' Stone Centre	-	-	176	176
Viva Doorsteps	-	-	300	300
Wycliffe Bible Translators (J & F Livingstone)	-	-	1,000	1,000
Total Missionary and charitable giving	-	-	7,201	7,201

4a Missionary and charitable giving - 2021

	Unrestricted funds			Total funds
	General	Designated	Restricted funds	2021
	£	£	£	£
A Rocha UK	-	-	300	300
Asylum Welcome	-	-	63	63
Church Mission Society (N & C Drayson)	-	-	1,000	1,000
Flourishing Life	-	-	3,140	3,140
Mahabba	-	-	150	150
Open Doors UK	-	-	300	300
Operation Mobilisation (S & S Davies)	-	-	1,000	1,000
Oxford Churches Debt Centre	-	-	2,000	2,000
Oxford Pastorate	-	-	300	300
Prison Fellowship	-	-	300	300
Solomon Academic Trust	-	-	150	150
Viva Doorsteps	-	-	300	300
Wycliffe Bible Translators (J & F Livingstone)	-	-	1,000	1,000
Total Missionary and charitable giving	-	-	10,003	10,003

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

**Notes to the Financial Statements
for the year ended 31st December 2022**

..... continued

4b Activities directly relating to the work of the church – 2022

		Unrestricted funds		Restricted funds £	Total funds £
		General	Designated		
		£	£		
Wages and salaries	- other	32,875	-	-	32,875
Parish share of diocesan quota		46,414	-	-	46,414
Family Centre rent	- Toddlers	250	-	-	250
	- other	-	-	5,500	5,500
Gas, electricity and water		-	-	3,591	3,591
Church and churchyard maintenance		2,942	-	278,097	281,039
Insurance and security	- other	-	-	4,879	4,879
Church activities		10,724	-	398	11,122
Toddler Group	- other costs	-	-	247	247
Flourishing Life		-	-	9,420	9,420
Rector expenses		524	-	-	524
Diocesan fees		194	-	-	194
Allocated from support costs (see note 4d)					
	- other	9,991	-	-	9,991
		103,914	-	302,132	406,046
Grants paid (see note 4a)		-	-	7,201	7,201
Church activities		103,914	-	309,333	413,247

Activities directly relating to the work of the church – 2021

		Unrestricted funds		Restricted funds £	Total funds £
		General	Designated		
		£	£		
Wages and salaries	- other	27,471	-	9,751	37,222
Parish share of diocesan quota		46,414	-	-	46,414
Family Centre rent	- Toddlers	-	-	500	500
	- other	5,500	-	-	5,500
Gas, electricity and water		2,329	-	-	2,329
Church and churchyard maintenance		6,145	-	104,164	110,309
Insurance and security	- other	4,249	-	-	4,249
Church activities		10,046	-	-	10,046
Toddler Group	- other costs	-	-	213	213
Café Club	- other costs	-	-	-	-
Rector expenses		967	-	-	967
Allocated from support costs (see note 4d)					
	- other	10,987	-	-	10,987
		114,108	-	114,628	228,736
Grants paid (see note 4a)		-	-	10,003	10,003
Church activities		114,108	-	124,631	238,739

**Notes to the Financial Statements
for the year ended 31st December 2022**

..... continued

4c Staff

	2022 £	2021 £
Salaries	32,043	36,317
Pension costs	832	905
	<u>32,875</u>	<u>37,222</u>

No trustees were employed during the year (2021: £nil). No remuneration was paid to trustees during the year (2021: £nil). No expenses were reimbursed to trustees during the year (2021: £nil).

Payments to related parties of the Trustees are outlined in note 10.

No employee received £60,000 or more during the current or preceding year.

The Rector is not included in the total for salaries. This is because the Rector's stipend is met under Church of England arrangements and not by the PCC.

The average number of staff employed during the year was:	2022	2021
Administration	1	1
Youth work	0	
Children's work	1	1
	<u>2</u>	<u>3</u>

4d Analysis of support costs - 2022

	Unrestricted Funds General £	Designated £	Restricted £	Total Funds £
General administration	3,991	-	-	3,991
Accountancy fees	6,000	-	-	6,000
	<u>9,991</u>	<u>-</u>	<u>-</u>	<u>9,991</u>

Analysis of support costs - 2021

	Unrestricted Funds General £	Designated £	Restricted £	Total Funds £
Support on H&S and employment law	-	-	-	-
Website design costs	553	-	-	553
General administration	4,434	-	-	4,434
Independent examiner's fees	384	-	-	384
Accountancy fees	5,616	-	-	5,616
	<u>10,987</u>	<u>-</u>	<u>-</u>	<u>10,987</u>

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

**Notes to the Financial Statements
for the year ended 31st December 2022**

..... continued

5. Tangible fixed assets

	Office equipment £	Total £
Cost		
As at 1st January 2022	2,942	2,942
As at 31st December 2022	<u>2,942</u>	<u>2,942</u>
Depreciation		
As at 1st January 2022	2,942	2,942
As at 31st December 2022	<u>2,942</u>	<u>2,942</u>
Net book value		
As at 31st December 2022	<u>-</u>	<u>-</u>
As at 31st December 2021	<u>-</u>	<u>-</u>

6. Debtors

	2022 £	2021 £
Gift Aid recoverable	5,465	5,468
Other debtors	235	1,112
	<u>5,700</u>	<u>6,580</u>

7. Liabilities: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,299	1,656
Accruals and deferred income	1,640	420
Taxation and social security	336	616
Other creditors	801	172
	<u>4,076</u>	<u>2,864</u>

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

**Notes to the Financial Statements
for the year ended 31st December 2022**

..... continued

8. Fund details - 2022

	Balance at 1st January 2022 £	Income £	Expenditure £	Transfers £	Balance at 31st December 2022 £
Unrestricted					
General	285,692	111,992	(103,914)	(124,119)	169,651
Designated: Dawson cashflow	50,000	-	-	-	50,000
Restricted					
The Children's Fund	-	2,000	-	-	2,000
The Children's Society	19	-	-	-	19
Crèche Room	180	-	-	-	180
Dawson Trust	48,992	115,000	(279,026)	115,034	-
Fireworks Collection	10	21	(49)	19	-
Mission Gift Fund	148	7,041	(16,220)	9,031	-
Oxford Winter Night Shelter	141	-	(176)	35	-
Porch Steppin' Stone Centre	180	-	(176)	-	4
Rector's Discretionary Fund	94	-	-	-	94
Roof Grant	-	4,000	(4,000)	-	-
Shared Space	214	-	-	-	214
Sound	2,500	-	-	-	2,500
Student Fund	352	-	-	-	352
Toddler Group	715	-	(247)	-	468
Welcome/Light	4,173	10,746	(9,439)	-	5,480
	393,410	250,799	(413,247)	-	230,962

Fund details - 2021

	Balance at 1st January 2021 £	Income £	Expenditure £	Transfers £	Balance at 31st December 2021 £
Unrestricted					
General	302,177	98,106	(114,108)	(483)	285,692
Designated: Dawson cashflow	50,000	-	-	-	50,000
Restricted					
Asylum Welcome	63	-	(63)	-	-
The Children's Fund	99	9,169	(9,751)	483	-
The Children's Society	-	19	-	-	19
Crèche Room	180	-	-	-	180
Dawson Trust	48,220	104,572	(103,800)	-	48,992
Fireworks collection	-	10	-	-	10
Flourishing Life	-	3,140	(3,140)	-	-Thes
Mission Gift Fund	143	6,805	(6,800)	-	148
Oxford Winter Night Shelter	-	141	-	-	141
Porch Steppin' Stone Centre	-	180	-	-	180
Rector's Discretionary Fund	94	-	-	-	94
Roof Alarm	364	-	(364)	-	-
Shared Space	214	-	-	-	214
Sound	-	2,500	-	-	2,500
Student Fund	352	-	-	-	352
Toddler Group	1,346	82	(713)	-	715
Welcome/Light	1	4,172	-	-	4,173
	403,253	228,896	(238,739)	-	393,410

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

Notes to the Financial Statements for the year ended 31st December 2022

..... continued

8. Fund details – (continued)

The designated fund: Dawson cashflow comprises funds set aside at the start of each year to ensure there is enough cash to last until the Dawson Trust grant arrives in late summer. The £50,000 assigned to the fund was determined on the basis of past experience.

The restricted fund: Dawson Trust represents amounts received from the Charity of Thomas Dawson as a 'contribution towards the upkeep and repair of the fabric of the Parish Church of St Clement's, and the maintenance of the services and furniture therein and subject thereto in furtherance of the religious and other charitable work of the Church of England, in the said ecclesiastical parish as the Parochial Church Council think fit'.

The restricted fund: Mission Gift Fund comprised gifts received during the 2022 Lent appeal to help support the mission partners of St Clement's and mission agencies (Open Doors UK, A Rocha UK, Prison Fellowship, Mahabba, Centre for Muslim Christian Studies, Viva Doorsteps and the Oxford Pastorate)

The restricted funds: The Children's Society represents special collections at Christmas for this purpose.

The restricted fund: Porch Steppin' Stone Centre represents special collections at Christmas for this purpose.

The restricted fund: Church Welcome/Light comprises donations and regular giving specifically towards providing a more hospitable welcome to visitors to St Clement's Church.

The restricted fund: Crèche Room comprises a special donation received in 2015 specifically for furniture to make the refurbished Crèche Room a more friendly and useful place for young children. Amounts unspent by the end of 2022 will be used for similar purposes as needs arise.

The restricted fund: Toddler Group comprises surpluses built up over past years from Toddler Group activities and subsidies from the PCC. It is held to ensure the continued viability of the Toddler Group through peaks and troughs of income. It is to be used solely for Toddler Group purposes unless the PCC decides to close the Toddler Group, in which case any remaining money would revert to the general unrestricted fund.

The restricted fund: Rectors' Discretionary Fund exists to enable the Rector to respond in a loving and appropriate way to cases of urgent and extreme hardship where a short term small financial provision will make a significant difference to the well-being of the church member, or someone in our wider community.

The restricted fund: Children's Fund comprises donations to enable the church to employ a Children's worker.

The restricted fund: Shared Spare is a grant received from the Diocese of Oxford to enable this mission-based activity to take place.

The restricted fund: Student Fund is a grant received from the Diocese of Oxford to enable mission inspired work with students by St Clements.

The restricted fund: Sound consists of donations for the for the improvement of the acoustics and sound equipment in the church.

The restricted fund: Roof Alarm comprises donations received to fund a roof alarm for St Clement's church.

The restricted fund: Asylum Welcome comprises donations received to give to the charity Asylum Welcome which helps refugees to the United Kingdom.

The restricted fund: the Oxford Winter Night Shelter represents special collections at Christmas for helping the homeless in Oxford.

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

**Notes to the Financial Statements
for the year ended 31st December 2022**

..... continued

9. Analysis of net assets by fund

2022	General unrestricted funds £	Designated unrestricted funds £	Restricted funds £	Total funds 2022 £
Current assets	175,181	50,000	9,857	235,038
Current liabilities	(4,076)	-	-	4,076
	<u>171,105</u>	<u>50,000</u>	<u>9,857</u>	<u>230,963</u>
 2021				
	General unrestricted funds £	Designated unrestricted funds £	Restricted funds £	Total funds 2021 £
Current assets	285,692	50,000	60,582	396,274
Current liabilities	-	-	(2,864)	(2,864)
	<u>285,692</u>	<u>50,000</u>	<u>57,718</u>	<u>393,410</u>

10. Related party transactions

The Charity of Thomas Dawson (registered charity 203258), The Parochial Charities of St Clement, Oxford (registered charity 202089) and St Clement's Parish Property (registered charity 220051) are deemed related parties of the PCC as they are chaired by the PCC's Rector.

During the year the PCC received a donation of £115,000 (2021: £104,572) from the Charity of Thomas Dawson as a 'contribution towards the upkeep and repair of the fabric of the Parish Church of St Clement's, and the maintenance of the services and furniture therein and subject thereto in furtherance of the religious and other charitable work of the Church of England, in the said ecclesiastical parish as the Parochial Church Council think fit'.

During the year the PCC paid £4,500 (2021: £6,000) to St Clement's Parish Property in rent for the charity's office and the use of rooms for various activities

During the year, the Parish Property contributed £7,821 (2021: £15,779) to the PCC towards the salary of the Youth Worker. In addition, the Parish Property provided accommodation for the St Clement's curate, the value of which is not accounted for but is considered to be in the region of £21,000 per annum

During the year, gifts of £1,000 (2021: £1,000) were paid to John Livingstone, the spouse of a Trustee as a full mission partner. The same amount was paid to the other mission partners of PCC.

During the year, gifts of £9,420 for the Flourishing Life project and £300 for general work (2021: £3,140 for the Flourishing Life project and £300 for general work) were paid to The Oxford Pastorate. Dr Bethan Willis is an employee of the Pastorate and also a member of PCC.