

The Parochial Church Council
of the
Ecclesiastical Parish of North Abingdon

Registered Charity No. 1153844

Annual Report
and
Financial Statements

1 January to 31 December 2021

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Administrative Information

The Parish of North Abingdon is part of the Diocese of Oxford within the Church of England

Correspondence address: Christ Church, Northcourt Road, Abingdon, Oxfordshire OX14 1PL

Website: www.cca.uk.net

Bankers: NatWest, 11 Market Place, Abingdon, Oxfordshire OX14 3HH

Independent Examiners: Wenn Townsend, Victoria House, 10 Broad Street, Abingdon, Oxfordshire OX14 3LH

The Parochial Church Council of the Ecclesiastical Parish of North Abingdon is a charity registered with the Charity Commission, charity number 1153844

Trustees

The following served as members of the Parochial Church Council (PCC) during 2021, or part thereof.

Incumbent	Revd Keith Dunnett	Inducted as Vicar on 3 July 2018
Clergy	Revd Kath Cooke	Inducted as Associate Vicar on 3 July 2018
	Revd Phil Cooke	Inducted as Associate Vicar on 3 July 2018
	Revd Rebecca Peters	Peachcroft Christian Centre
	Revd Nessa Watts	Ordained as Curate on 15 April 2018
LLM Representatives	Miss Anne Taylor	
	Mrs Ros Steel	From September 2019
Wardens	Dr Andrew Dent	Elected as Warden Oct 2020
	Mr Andrew Lowe	Elected as Warden Jan 2021
Deanery Synod	Mr Martin Steel	From April 2017, re-elected Oct 2020, elected Treasurer Nov 2020
	Mr Ben Jeapes	From Oct 2020, elected Secretary Nov 2020
Elected Lay Members	Dr Sue Robbins	From Oct 2020
	Dr Jeremy Fry	From Oct 2020
	Dr Penelope Smith	From Oct 2020
	Miss Ashleigh Gibb	From Nov 2020
	Mrs Val Challis	From April 2017
	Mr Phil Adams	From April 2018 until April 2021
	Mrs Lynn Ross	From April 2018 until April 2021
	Mrs Pat Rowe	From April 2018 until April 2021
	Mr Philip Bingham	From April 2018, re-elected Vice-Chair and Deputy Warden Nov 2020
	Mrs Hilary Beale	From April 2019, re-elected Deputy Warden Nov 2020
	Mr Paul Brombley	From April 2019, re-elected Deputy Warden Nov 2020
	Mr Mike Harford	From April 2019
	Mrs Jean Knight	From April 2019
	Mrs Sandra Pike	From April 2019
	Mr Andy McCabe	From Oct 2020
	Col Emil Jeevaratnam	From Oct 2020
	Mr Andy Voyce	From Oct 2020
	Mr John Earwicker	From Oct 2020 until March 2021
	Mr Andrew Kitchener	From Oct 2020

Structure, Governance and Management

The Parochial Church Council (PCC) of the Parish of North Abingdon is responsible for the activities at Christ Church, operating on two sites in North Abingdon (the church site on Northcourt Road, and within Long Furlong Primary School).

The Peachcroft Christian Centre is located within the Parish of North Abingdon. It is an ecumenical church, recognized by the Baptist Union, the Church of England, the Methodist Church and the United Reformed Church. The incumbent of Christ Church and a former churchwarden sat on the Joint Council of the Peachcroft Christian Centre during 2019. However, the Peachcroft Christian Centre is independent of the PCC and its activities and finances are not included in this report.

The PCC is a corporate body established by the Church of England and registered with the Charity Commission. The governing documents for the PCC are the Parochial Church Council Powers Measure 1956 as amended and the Church Representation and Ministers Measure 2019 and the associated Church Representation Rules 2020.

Trustees of the PCC are either *ex officio* or lay members who are elected in accordance with the provisions of the Church Representation Rules. Lay members are elected at the Annual Parochial Church Meeting (APCM) held in April. Elected lay members serve for a three-year term, with approximately one-third retiring each year. All eligible church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. On appointment, PCC members receive a document which outlines their legal responsibilities as trustees. In addition, the Chairman provides an introduction to the structures of the Church of England and the role of the PCC during its first meeting following the APCM.

The *Standing Committee* (comprising the Incumbent (Vicar), Associate Vicars, church wardens, deputy wardens and treasurer) has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC.

The PCC operates through a number of Working Groups, which meet as required between full meetings of the PCC. The chair of each Group is responsible for reporting back to the PCC, but need not be a member of the PCC. Other members of the Working Groups may be from the PCC or from the wider church body.

- The *Mission Support Group* (MSG) manages the budget and other support given to mission partners working overseas and in the UK and short-term mission activities by church members. The MSG seeks to raise awareness of the world-wide church and to encourage every member of the church to participate through prayer, giving or direct involvement.
- The *Human Resources Group* oversees the recruitment of staff and other personnel matters and supports the PCC in developing good personnel policies and practice in the church. A new HRG has been assembled this year consisting of Operations Manager, Warden and Congregation Member.
- The *Finance Committee* oversees the financial activities of the parish, prepares the annual budget and financial statements.
- The *Health and Safety Group* monitors all matters relating to health and safety and ensures that relevant policies are kept up to date and risk assessments carried out.
- The *IT Group* oversees the church's IT equipment (software and hardware) and develops the use of the church websites and social media.

- The *Social Justice Group* was established to focus on ensuring that Christ Church delivers on its vision of being “compelled by love, gospel centred, kingdom focused, welcoming to all and passionate about justice”.
- The *Eco Church Group* was established in 2017 to guide the church in ways of living that care for creation.
- The *Buildings Group* previously supported the wardens in their responsibility to maintain the fabric and contents of church buildings, working to identify, prioritise, and oversee/undertake the upkeep and maintenance of the church site at Northcourt Road and the curate’s and youth pastor’s houses. The recruitment of an Operations Manager has reduced the need for a broader based buildings group, but Andy Dent (Warden), Geoff Palmer (Congregational Member) and Clint McVea (Operations) have completed a full estate review with prioritised works being agreed with the PCC as necessary.
- The *Foodbank Working Group/Foodbank Steering Group* is responsible for the operational and financial activities of the Foodbank and operates using guidance from the Trussell Trust with whom we established a relationship in 2020. Periodic reports are made back to the wider PCC for the purposes of transparency and governance.

The day-to-day operations of the church are delegated to the staff team employed by the PCC under the direction of the Incumbent or, in his absence, by the Associate Vicars. Since 2018, the church has sought to expand its Operations Team by appointing an Operations Manager. This post continues to provide additional capacity to manage the site, other church properties and to undertake maintenance and capital projects. It has also provided additional capacity to deliver central support functions in areas such as administration, HR, ICT and Health and Safety (see above).

The PCC is exposed to risks associated with buildings, finance, legislative compliance and health and safety.

- Buildings are insured and regularly inspected. The PCC continues to budget for and carry out a rolling programme of repairs and maintenance. Before the pandemic the Long Furlong congregation met weekly in Long Furlong Primary School (under a formal Transfer of Control Agreement entered into by the School and the PCC) with the children’s work taking place in the nearby Long Furlong Community Centre. These arrangements have worked well for many years and continue to be of mutual benefit.
- Finances are managed by the parish treasurer within a budget approved by the PCC and performance is regularly reported to the PCC. Appropriate financial controls are in place. The majority of our income comes, under God, from the regular giving of our current members, so the importance of prayer and also communication with donors is recognised. Early each financial year, the church designates a Sunday to support church members to consider how they can steward the financial resources available to them. As part of this, the congregation is asked to review their financial support for the work of the church and use of the Parish Giving Scheme is strongly encouraged. Information on financial performance is reported to the congregation at the autumn meeting and at the APCM.
- Legislative compliance. The PCC is committed to fully meeting its responsibilities relating to Health and Safety, Data Protection, Safeguarding, employment law and other pertinent legislation.
- Policies are in place for Safeguarding of Children and Vulnerable adults, use of Social Media and Video Conferencing in Children and Youth Work, Mentoring for Youth Work, Data Protection and Health and Safety. These policies are available at [Safeguarding and other policies at Christ Church Abingdon \(cca.uk.net\)](http://cca.uk.net)
- The Barns Café Ltd follows the *Safer Food, Better Business* food management system. The operations, systems and procedures of the Barns Café have maintained a 5 star rating since 2013 with the most

recent inspection in September 2021: standards are also monitored between inspection visits by local authority environmental health. All staff and volunteers are appropriately trained in food safety and preparation, and receive training in health and safety procedures. Staff and supervisors are also trained in first aid. To mitigate risks to the PCC, the Barns Café Ltd is incorporated as a Private Limited Company (Company No. 08794014), with the PCC of the Parish of North Abingdon as the sole shareholder. The Vicar and wardens are *ex-officio* directors with up to three others appointed by the shareholder at PCC meetings.

The charity trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

Objectives and Activities

The main objective of the PCC is (in accordance with the Parochial Church Council (Powers) Measure 1956 as amended) to cooperate with the incumbent in promoting the whole mission of the Church; pastoral, evangelistic, social and ecumenical. The main areas of activity are:

- Regular public worship, open to all
- The provision of sacred space for personal prayer and contemplation
- Pastoral work, including visiting the sick and the bereaved
- Teaching of Christianity through sermons, courses and small groups
- Taking of religious assemblies in schools
- Promotion of Christianity through the staging of events and meetings and the distribution of literature
- The provision of Christian youth activities
- Promoting the whole mission of the Church through provision of activities for senior citizens, parents and toddlers and other groups
- Supporting other Christian charities in the UK and overseas
- To provide a service to the community by allowing local groups to hire rooms on the site for their legitimate activities

God has called the church to face outwards, engaging with and serving the local community. During the Coronavirus pandemic some of our usual ways of achieving this have been put on hold, but many have made the transition to online/remote running and in some cases have been able to reach further into the community than was possible physically.

Sunday services ran online through either YouTube live streaming (Northcourt Road) or Zoom (Long Furlong) until mid-year when the 6:30pm service started to meet outside in the car park. This was very successful allowing for sung worship and attracted good attendance. The morning service continued to be live streamed from within Church, whilst the evening service assembled outside, weather permitting. Later, the morning service returned to the Church with a reduced seating capacity (around 50%) and an overflow in the Church Hall. This single service required less team members, many of whom were continuing to isolate, managing health vulnerabilities, or managing changing personal circumstances brought about by the pandemic. During this season we recognised that everyone had different feelings, expectations and needs as we emerged from the deepest lock down

regulations and so during Q4 a committee was formed to review the Sunday morning worship pattern, resulting in a return to dual morning services in 2022.

The Barns Café reopened in May 2021 on a reduced hours timetable whilst staff and volunteers familiarised themselves with new operating procedures. The café continued to utilise Government grants, funds and staff retention schemes as necessary to maintain the Barns Café as a key community service and method of outreach.

The Foodbank has continued to operate throughout the pandemic, seeing an increase in both referrals and ‘walk up’ attendance. Through the Grace of God the increase in demand has been more than matched with supply of donated food and household products from individual donations and other groups such as Schools collections and supermarket/wholesaler donations. During the year plans have started to be drawn up to significantly expand the space occupied by the Foodbank, particularly storage space and indoor meeting and collection space. This will enable a more appropriate space for listening to Foodbank users and providing support, remove the need for outdoor collections and create more space in the Corner Suite to re-instate Church-wide meeting spaces that have been consumed by Foodbank storage. The Foodbank remains a critical component of CCA’s community outreach.

Volunteers

Since its inception, Christ Church has had a strong tradition of lay involvement and leadership in all areas of ministry. Church members are actively encouraged and equipped to grow as disciples of Jesus: to develop and use their gifts, skills and passions, spending time with Him, and being sent out by Him. The PCC recognises and greatly appreciates the essential contributions made by a large number of volunteers in giving time, money, skills and other resources to the life of the church, for example leading services, preaching, worship, children’s work, youth work, Foodbank, the Barns Cafe, Prime Time, pastoral ministry, setting up Long Furlong School each week, hospitality, welcome and many other areas of church life: as noted above, the church has identified around 100 such areas. This importance and benefit of volunteer contributions has been underlined by the Coronavirus pandemic and many of the activities that have continued during the pandemic have only been possible with the additional help of these volunteers.

Grant-making

The PCC believes that it is right to use part of our income to support people and projects engaged in Christian mission outside the parish. Through the Church in Abingdon, an organisation consisting of multi-denominational Churches across the Abingdon area, we contribute to mission and social action projects around Abingdon. Through the Mission Support Group, we use approximately 15% of our income to support several long-term mission partners, and church members undertaking short-term mission projects in the UK or overseas. With the impact of Covid-19, many short-term mission trips which were planned did not happen, but this has enabled MSG to make a number of special Covid-related grants to Mission Partners Archway and Viva, as well as a special grant to the Nasio Trust, an Abingdon-based charity, to support their Covid work in Kenya.

Public Benefit

The PCC is aware of the Charity Commission’s guidance on public benefit in “The Advancement of Religion for the Public Benefit” and have regard to it in their administration of the Parish. Examples of this public benefit can be found in the activities reported above and other parts of this report.

Achievements and Performance

Review of the Year

2021 has continued to be dominated by the Coronavirus pandemic. For a significant part of the year, services, courses and groups remained online using Zoom and YouTube live streaming. God's provision of our Digital Production Manager and funding for a contract extension, has continued to be an absolute blessing, embedding the new live streaming broadcast equipment purchased in the previous year which allowed live worship from within Church prior to our physical return to the buildings. Whilst online viewing of services has reduced, there is still a significant contingent of 'catch up' viewers, and there are many examples of new members experiencing Christ Church online first so our digital presence in reaching out to the community remains very important. Initially face to face worship was controlled via an online booking system (ChurchSuite) to manage the number of attendees and ensure suitable social distancing. Those who had the technology means were encouraged to limit their onsite presence to once a month to enable those with limited access to online services to attend more regularly.

Children and Youth have been an important part of Christ Church's fabric for many years, and so returning to face to face congregations has enabled the Children and Youth ministries to restart face to face activities again. Government guidance has continued to be followed with face coverings, bubbling and distancing as necessary through the period.

Staffing

The PCC greatly appreciates the dedication of the church's staff team, both paid staff and those working for church on placements. Several changes in the year are noted here:

Jan Hayward joined the Worship team as Worship coordinator alongside Jonny Grange. Chris Ellaby has decided to step back from his role on the team. Thank you Chris for your committed service to the Worship at CCA.

Stephanie Addenbrook and Shannon McCairns started as Associate Youth Pastor and Associate Children's Minister respectively after a long period of waiting and searching. We are blessed to have them both and they've settled in well to their roles. This now completes the Children and Youth team, praise God!

Sue Quantick started as Older Persons Ministry Leader as a result of the previous PCC decision to increase support for this area of ministry. Also aligned with this ministry, Caroline Lomas was recruited as a Site Assistant during the year with a start date of 1st January 2022.

Agnieszka Candan began as Foodbank coordinator; Alex Lister started as Barns Café Supervisor (Maternity Cover), and Joanne Elliot started as a Cleaner.

With deepest thanks, we also said goodbye to Emma Buckle (Barns Café Supervisor), Pat Rowe (Foodbank coordinator) and John Rowe (Cleaner).

Hannah Kitchener (Barns Café Supervisor) has started maternity leave.

Membership and Attendance

As of April 2021, the Electoral Roll (formal membership) of Christ Church was 446 adults with a further 24 Anglican adult members based at the Peachcroft Christian Centre, giving a total of 470 adults for the Parish of North Abingdon. This is broadly similar to the previous roll count in October 2020.

Physical attendance on either site has steadily returned through the later part of the year, facilitating the need for overflow in the hall to avoid overcrowding in the Tithe Barn. Typically the Sunday morning service attracted around 120 physical attendees (plus Children), and around 50 live streaming devices on YouTube (a number which can get to 200 during the week as people catch up). Attendance at the 6:30 service has averaged about 60, peaking at 70 in November but dropping to around 60 since with similar numbers into the New Year.

Long Furlong returned to meeting in person on Sundays, but continued with Zoom at the same time so those who were unable to attend in person could still actively engage with the services. Overall Sunday attendance at Long Furlong has remained broadly similar pre and post Coronavirus, with numbers of around 120-130 each week.

PCC and Standing Committee Meetings

The day-to-day leadership and management of the church is largely delegated to the staff team, wardens, ministry and activity leaders, enabling the PCC to focus on matters of policy and strategic direction. PCC meetings also include time for reflecting on God's word and prayer for the life of the church. Full PCC meetings take place 6 times a year. The Standing Committee also meets 6 times a year, with meetings taking place in between PCC meetings. The AGM (APCM) takes place annually around Easter-time.

Financial Review

Unrestricted income and expenditure

The majority of our income comes from the generous giving of members, and whilst some had to reduce their giving following changes in their personal circumstances due to ongoing problems caused by the Covid-19 pandemic, others were able to increase theirs resulting in voluntary income before legacies and grants seeing only a small decrease to £503,000 (2020: £505,000). However income from Church Hall lettings increased slightly to £13,000 (2020: £12,000). Most expenditure was reasonably in line with the previous year, one notable exception being salaries which increased to £154,000 (2020: £135,000) due to the extension of the fixed term contract with our Digital Production Manager and fewer gaps in the staff team. The unrestricted deficit for the year before gains on investments and transfers between funds was £38,000 (2020: deficit of £22,000). The unrestricted deficit for the year after gains on investments and transfers was £37,000 (2020: deficit of £32,000).

Restricted income and expenditure

The Abingdon Emergency Foodbank continued to see an increase in referrals during the year, but support from both the community and Church members remained strong with gifts of not only food but also financial donations which, together with Gift Aid where appropriate, totaled £93,000 (2020: £89,000). This enabled the Foodbank to continue to employ a part time coordinator. The surplus for all restricted funds for the year after transfers was £59,000 (2020: £78,000).

The Barns Café Limited

The PCC is the sole shareholder of The Barns Café Limited whose results are filed with Companies House and are not included in these Financial Statements. A £10,000 loan made to the Café in 2020 to help with cash flow during the pandemic remains fully impaired at the balance sheet date.

Reserves

The PCC is required to operate on a going concern basis and hold reserves equivalent to at least 2 months' general running costs plus an additional month's payroll costs. The accounts show that reserves remain above this minimum.

Future Plans

Last year we spoke about the framework of 'Response, Recovery and Reshape'. The pandemic has had a much longer tail than we might have expected 12 months ago, and so we perhaps find ourselves between Recovery and Reshape. Examples of where we're reshaping include our renewed focus on our physical estate. This covers a wide range of tasks from those important maintenance activities to ensure we meet our moral and legal obligations looking after listed buildings, through to strategic investments in buildings to support our ongoing missional activities - Foodbank is a good example of this with significant expansion of the space planned to better serve our Foodbank users and the wider community. Likewise, a renewed desire to enhance the food preparation facilities in Barn 2, whilst perhaps not being implemented in 2022, will be planned in order to provide important hospitality for existing and new missional communities and groups.

Also continuing to look outward, there are plans to build missional communities based on the Greenhouse concept of growing and sustaining fledgling missions such as the New Housing Estate group and a potential online gaming community.

This is very exciting and we will wait upon the Lord as to how these start to evolve. It is also recognised though that for some, the pandemic has left them exhausted, still managing changing financial or family circumstances. We still need to offer space and support to those that need it and recognise that our volunteer base across all ministry areas remains significantly below pre pandemic levels. We must continue to be mindful of this and ensure we focus on what God is saying about priorities, scope and scale of upcoming projects.

Whilst Coronavirus has changed how we Worship and serve God, the who and why has not changed. Our fundamental identity and mission have not changed, and as a church, we will continue to seek to realise the vision the church has received from God, being an active Christian presence in our community and beyond.

Finally, Keith Dunnett will be enjoying a well-deserved sabbatical from March 2022 for three months. This is two years overdue and so is a well-deserved period of rest, retreat and renewal. His servant leadership, compassion and energy has been an example and inspiration, and appreciated by all at Christ Church.

Statement of Trustees' Responsibility

The trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Principles).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and trust deed.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other risks to the charity.

This report was approved by the Trustees on 21st March 2022 and signed on their behalf by

Philip Bingham
Vice-Chair of Trustees

Andrew Lowe
Warden

Independent Examiner's Report

Independent Examiner's Report to the Trustees and Members of North Abingdon PCC, Christ Church on the accounts for the year ending 31 December 2021, Charity No 1153844

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st December 2021 which are set out on pages 12 to 26.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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.

Stuart Bates FCA
Wenn Townsend
10 Broad Street
Abingdon
OX14 3LH

23 March 2022

PARISH OF NORTH ABINGDON

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
INCOME AND ENDOWMENTS					
Voluntary income	2 (a)	503,412	106,493	609,905	627,676
Income from investments	2 (b)	18,131	-	18,131	13,783
Church activities	2 (c)	22,295	-	22,295	17,511
Other income	2 (d)	-	-	-	-
TOTAL INCOME		<u>543,838</u>	<u>106,493</u>	<u>650,331</u>	<u>658,970</u>
EXPENDITURE					
Church activities	3	581,930	47,001	628,931	613,416
TOTAL EXPENDITURE		<u>581,930</u>	<u>47,001</u>	<u>628,931</u>	<u>613,416</u>
NET INCOME/(EXPENDITURE)		(38,092)	59,492	21,400	45,554
GAINS ON INVESTMENTS	7	893	-	893	-
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		<u>(37,199)</u>	<u>59,492</u>	<u>22,293</u>	<u>45,554</u>
Balances at 1st January		2,660,230	126,210	2,786,440	2,740,886
Balances at 31st December		<u>2,623,031</u>	<u>185,702</u>	<u>2,808,733</u>	<u>2,786,440</u>

PARISH OF NORTH ABINGDON

BALANCE SHEET
AT 31ST DECEMBER 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
FIXED ASSETS					
Tangible Fixed Assets	5	2,342,473	-	2,342,473	2,360,723
Investment in subsidiary	6	1	-	1	1
Fixed Asset Investments	7	30,893	-	30,893	-
		<u>2,373,367</u>	<u>-</u>	<u>2,373,367</u>	<u>2,360,724</u>
CURRENT ASSETS					
Debtors	8	63,178	31,970	95,148	76,881
Short Term Deposits		100,656	3	100,659	130,593
Cash at bank & in hand		103,702	153,729	257,431	232,614
		<u>267,536</u>	<u>185,702</u>	<u>453,238</u>	<u>440,088</u>
Amounts receivable after one year	8	-	-	-	-
CURRENT LIABILITIES					
Amounts due within one year	9	(17,872)	-	(17,872)	(14,372)
NET CURRENT ASSETS					
		<u>249,664</u>	<u>185,702</u>	<u>435,366</u>	<u>425,716</u>
NET ASSETS LESS					
CURRENT LIABILITIES					
		2,623,031	185,702	2,808,733	2,786,440
LIABILITIES					
Amounts due after one year	9	-	-	-	-
NET ASSETS					
		<u>2,623,031</u>	<u>185,702</u>	<u>2,808,733</u>	<u>2,786,440</u>
FUNDS					
Unrestricted	10, 11	2,623,031	-	2,623,031	2,660,230
Restricted	12, 13	-	185,702	185,702	126,210
		<u>2,623,031</u>	<u>185,702</u>	<u>2,808,733</u>	<u>2,786,440</u>

The Financial Statements on pages 12 to 26 were approved by the PCC of North Abingdon on 21 March 2022 and signed on its behalf by:

Martin Steel
Treasurer

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

1. ACCOUNTING POLICIES

Basis of Accounting

The Parish is a public benefit entity within the meaning of FRS 102.

The financial statements have been prepared under The Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 and with the Regulations "true and fair view" provisions, together with FRS102 (2016) as the applicable accounting standard and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102)).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at fair value.

Funds

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

Restricted funds are funds which are to be used in accordance with special restrictions imposed by the donor.

The accounts include all transactions, assets and liabilities for which the Parish is responsible in law.

They do not include the accounts of church groups which owe their main affiliation to another body nor those that are informal church members.

Income

Voluntary income and capital sources

Collections and planned giving are recognised when received by or on behalf of the Parish.

Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Grants and legacies to the church are accounted for as soon as the Parish is notified of its legal entitlement and the amount due.

Funds raised by fund-raising events are accounted for as gross.

Sales of books and magazines are accounted for gross.

Other ordinary income

Rental income from letting church premises is recognised when the rental is due.

Expenditure and Liabilities

Liabilities are recognised as expenditure as soon as there is a legal and constructive obligation and settlement is probable and quantifiable.

Grants

Grants and donations are accounted for when paid over, or when awarded.

Activities directly related to the work of the Parish

The diocesan quota or parish share is accounted for when payable.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

Fixed Assets

Tangible Fixed Assets

As of 1st January 2015 only items costing more than £1,000 are capitalised as assets.
Items are depreciated on the following basis:

<u>Category</u>	<u>Basis</u>	<u>Period</u>
Office Equipment	Straight Line	3 Years
Fixtures and Fittings	Straight Line	3 Years
Plant and Machinery	Straight Line	5 Years
Cost of Buildings	Straight Line	100 Years

The parish owns various freehold properties, the majority of which were acquired prior to the requirement to capitalise such expenditure. These properties have therefore not been included in cost.
Freehold property acquired more recently is included at cost.

Investment in Subsidiary

Investment in subsidiary is stated at historical cost less provision for any diminution in value.

Fixed Asset Investments

Fixed asset investments are held for the long term, and are held at fair value.

Current Assets

Amounts owed to the Parish at 31st December in respect of fees, rents and other income are shown as debtors.
Short term deposits include cash on deposit either with the CBF Church of England Funds or at the bank.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

2. INCOMING RESOURCES

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
(a) Voluntary income				
Planned Giving:				
Gift Aid	346,628	46,907	393,535	405,489
Income Tax Recoverable	98,407	11,231	109,638	98,758
Other Giving	55,905	48,355	104,260	110,523
Collections (open plate)	1,179	-	1,179	1,620
Sundry donations	1,293	-	1,293	786
Grants	-	-	-	10,500
Legacies	-	-	-	-
	<u>503,412</u>	<u>106,493</u>	<u>609,905</u>	<u>627,676</u>

Voluntary income was £609,904 (2020 - £627,676) of which £503,412 (2020 - £515,106) was attributable to unrestricted and £106,492 (2020 - £112,570) was attributable to restricted

(b) Income from investments

Dividends & Interest including any reclaimed tax	415	-	415	1,310
Rental Income - Temporary let	17,716	-	17,716	12,473
	<u>18,131</u>	<u>-</u>	<u>18,131</u>	<u>13,783</u>

Income from investments was £18,131 (2020 - £13,783) which was attributable to unrestricted fund.

(c) Income from church activities

Events, Conferences, Courses etc	6,906	-	6,906	2,638
Bookstall	731	-	731	644
Church Hall Lettings	12,632	-	12,632	11,703
The Barns Café	1,200	-	1,200	992
Fees	826	-	826	1,534
	<u>22,295</u>	<u>-</u>	<u>22,295</u>	<u>17,511</u>

Income from church activities was £22,295 (2020 - £17,511) which was attributable to the unrestricted fund.

(d) Other Income

	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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Income from other income was £Nil (2020 - £Nil) which was attributable to the unrestricted fund.

TOTAL	<u>543,838</u>	<u>106,493</u>	<u>650,331</u>	<u>658,970</u>
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NOTES TO THE ACCOUNTS **FOR THE YEAR ENDED 31ST DECEMBER 2021**

3. EXPENDITURE

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Note					
Church Activities					
	Church Overseas	60,529	15	60,544	60,892
	Home Mission	19,287	24,822	44,109	38,562
	Events, Conferences, Courses etc	8,820	-	8,820	6,421
	Secular Charities	-	-	-	-
	Ministry				
	Diocesan Quota/Parish Share	183,656	-	183,656	179,116
	Incumbent Working Expenses	962	-	962	1,393
	Assistant Staff	7,444	-	7,444	6,085
	Church Running Expenses	18,369	-	18,369	34,333
	Church Maintenance	29,333	-	29,333	8,074
	Upkeep of Services	16,942	-	16,942	14,059
	Bookstall	665	-	665	270
	Support Costs	1,260	-	1,260	1,260
	Property Rental	17,940	-	17,940	17,940
	Other PCC Property Upkeep	17,322	-	17,322	19,237
	The Barns Café	4,112	-	4,112	15,598
	Salaries, wages and Honoraria:				
	Youth & Children's Work	56,888	-	56,888	58,714
	Operations / Administration	85,845	8,646	94,491	73,038
	Cleaners	11,020	-	11,020	8,710
	Staff Recruitment	196	-	196	422
	General administration	10,125	-	10,125	10,377
	Equipment & Replacements	11,751	13,518	25,269	29,663
	Depreciation	18,250	-	18,250	18,250
	Bank charges	1,214	-	1,214	1,002
	Impairment of loan to Subsidiary Undertaking	-	-	-	10,000
	TOTAL	581,930	47,001	628,931	613,416

£581,930 (2020 - £568,214) of the above costs were attributable to unrestricted funds. £47,001 (2020 - £45,202) of the above costs were attributable to restricted funds.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

3(b). ANALYSIS OF SUPPORT COST EXPENDITURE

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Independent examiner's fees	1,260	-	1,260	1,260
Other Support cost	-	-	-	-
	<u>1,260</u>	<u>-</u>	<u>1,260</u>	<u>1,260</u>

4. STAFF COSTS

During the year the church employed an average of 9 (2020: 7) members of staff (approximately 6 (2020: 5) full-time equivalent staff): full and part-time youth pastors, children's minister, operations manager, administrator, digital production manager, two part-time cleaners and a part-time coordinator for the Abingdon Emergency Foodbank. In addition the church employed an average of 6 (2020: 7) members of staff (approximately 3 (2020: 3) full time equivalent staff) on behalf of The Barns Cafe Ltd (the costs are included in the accounts of that company and are not included here). No staff member earned more than £60,000.

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Salaries, wages & honoraria	144,054	8,485	152,539	127,193
Social security costs	4,759	80	4,839	9,546
Pension cost	4,940	81	5,021	3,723
	<u>153,753</u>	<u>8,646</u>	<u>162,399</u>	<u>140,462</u>

None of the Trustees received any remuneration or employee benefits during the year. Where applicable the lay trustees, acting as agents to the Parish, received payment for approved expenses in accordance with Church of England guidelines. These are included in note 3.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

5. TANGIBLE FIXED ASSETS

	Freehold Property £	Plant & Machinery £	Office Equipment £	Fixtures & Fittings £	Total £
<u>Cost</u>					
At 1st January 2021	2,491,951	6,747	7,730	76,374	2,582,802
Additions in the year	-	-	-	-	-
Disposals in the year	-	-	-	-	-
At 31st December 2021	<u>2,491,951</u>	<u>6,747</u>	<u>7,730</u>	<u>76,374</u>	<u>2,582,802</u>
<u>Depreciation</u>					
At 1st January 2021	131,228	6,747	7,730	76,374	222,079
Additions in the year	-	-	-	-	-
Disposals in the year	-	-	-	-	-
Charge for the Year	18,250	-	-	-	18,250
At 31st December 2021	<u>149,478</u>	<u>6,747</u>	<u>7,730</u>	<u>76,374</u>	<u>240,329</u>
<u>Net Book Value</u>					
At 31st December 2021	<u>2,342,473</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,342,473</u>
At 31st December 2020	<u>2,360,723</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,360,723</u>

Freehold property includes land of £712,318 which is not depreciated.

The Market Value of the Freehold Property is considered to be in excess of the above carrying value, however it is not considered practicable or cost effective to quantify the difference.

6. INVESTMENT IN SUBSIDIARY

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Shares in subsidiary undertaking	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>

The Parish of North Abingdon owns the whole of the ordinary share capital of The Barns Café Limited (company number 08794014), a company registered in England which operates as a café.

The profit/(loss) for the financial period of The Barns Café Limited was £(7,913) and the aggregate capital and reserves surplus/(deficit) at the period end was £(10,374). The company's turnover for the year was £57,383.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

7. FIXED ASSET INVESTMENTS

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Fixed asset investments at fair value	30,893	-	30,893	-

The fixed asset investment is a CBF Church of England Fund which is held for the long term. Investments are all traded in quoted public markets. The basis of fair value is equivalent to the market value using the bid price. The total income recognised on these investments in the period was £955 (2020: £0) representing fair value remeasurement gains of £893 (2020: £0) and dividends received of £62 (2020: £0).

8. DEBTORS

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Amounts receivable within one year				
Income Tax Recoverable	48,211	31,970	80,181	48,125
Sundry Debtors and Prepayments	3,683	-	3,683	7,244
Amount owed by Subsidiary Undertaking	11,284	-	11,284	21,512
	<u>63,178</u>	<u>31,970</u>	<u>95,148</u>	<u>76,881</u>
Amounts receivable after more than one year				
Loan to Subsidiary Undertaking	10,000	-	10,000	10,000
Impairment	(10,000)	-	(10,000)	(10,000)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

An interest-free loan of £10,000 was made to The Barns Café Limited in 2020 and is repayable on 1st January 2023. The loan was fully impaired in 2020 and remains fully impaired at the Balance Sheet date.

9. LIABILITIES

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Amounts falling due within one year				
Sundry Creditors and Accruals	17,872	-	17,872	14,372
Amounts falling due after more than one year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

10. ANALYSIS OF UNRESTRICTED FUNDS

	Fixed Assets 2021 £	Current Assets 2021 £	Current Liabilities 2021 £	Total 2021 £
General Funds	2,373,367	202,146	(17,872)	2,557,641
<u>Designated Funds</u>				
The Barns Café - Surplus	-	-	-	-
The Barns Café - Equipment	-	17,940	-	17,940
Tithe Barn Refurbishment	-	47,450	-	47,450
	<u>2,373,367</u>	<u>267,536</u>	<u>(17,872)</u>	<u>2,623,031</u>

	Fixed Assets 2020 £	Current Assets 2020 £	Current Liabilities 2020 £	Total 2020 £
General Funds	2,360,724	245,626	(14,372)	2,591,978
<u>Designated Funds</u>				
The Barns Café - Surplus	-	-	-	-
The Barns Café - Equipment	-	22,052	-	22,052
Tithe Barn Refurbishment	-	46,200	-	46,200
	<u>2,360,724</u>	<u>313,878</u>	<u>(14,372)</u>	<u>2,660,230</u>

NOTES TO THE ACCOUNTS **FOR THE YEAR ENDED 31ST DECEMBER 2021**

11. MOVEMENT ON UNRESTRICTED FUNDS

	Brought Forward 2021 £	Transfers 2021 £	Income 2021 £	Expenses 2021 £	Carried Forward 2021 £
General Funds	2,591,978	-	543,481	(577,818)	2,557,641
<u>Designated Funds</u>					
The Barns Café - Surplus	-	-	-	-	-
The Barns Café - Equipment	22,052	-	-	(4,112)	17,940
Tithe Barn Refurbishment	46,200	-	1,250	-	47,450
	<u>2,660,230</u>	<u>-</u>	<u>544,731</u>	<u>(581,930)</u>	<u>2,623,031</u>

	Brought Forward 2020 £	Transfers 2020 £	Income 2020 £	Expenses 2020 £	Carried Forward 2020 £
General Funds	2,613,890	(13,195)	543,900	(552,617)	2,591,978
<u>Designated Funds</u>					
The Barns Café - Surplus	8,699	-	-	(8,699)	-
The Barns Café - Equipment	28,950	-	-	(6,898)	22,052
Tithe Barn Refurbishment	40,700	3,000	2,500	-	46,200
	<u>2,692,239</u>	<u>(10,195)</u>	<u>546,400</u>	<u>(568,214)</u>	<u>2,660,230</u>

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

12. ANALYSIS OF RESTRICTED FUNDS

	Current Assets 2021 £	Current Liabilities 2021 £	Long-term Liabilities 2021 £	Total 2021 £
Children's Society	10	-	-	10
Charity Collections	201	-	-	201
Equipment	-	-	-	-
Foodbank	145,713	-	-	145,713
Home Mission	3,076	-	-	3,076
Link	1,039	-	-	1,039
Overseas Mission	740	-	-	740
Refurbishment	31,866	-	-	31,866
Vicars Discretionary Fund	3,057	-	-	3,057
	<u>185,702</u>	<u>-</u>	<u>-</u>	<u>185,702</u>

	Current Assets 2020 £	Current Liabilities 2020 £	Long-term Liabilities 2020 £	Total 2020 £
Children's Society	-	-	-	-
Charity Collections	91	-	-	91
Equipment	-	-	-	-
Foodbank	81,633	-	-	81,633
Home Mission	502	-	-	502
Link	1,429	-	-	1,429
Overseas Mission	-	-	-	-
Refurbishment	39,630	-	-	39,630
Vicars Discretionary Fund	2,925	-	-	2,925
	<u>126,210</u>	<u>-</u>	<u>-</u>	<u>126,210</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

13. MOVEMENT ON RESTRICTED FUNDS

	Brought Forward 2021 £	Transfers 2021 £	Income 2021 £	Expenses 2021 £	Carried Forward 2021 £
Children's Society	-	-	10	-	10
Charity Collections	91	-	110	-	201
Equipment	-	-	625	(625)	-
Foodbank	81,633	-	92,936	(28,856)	145,713
Home Mission	502	-	5,342	(2,768)	3,076
Link	1,429	-	36	(426)	1,039
Overseas Mission	-	-	755	(15)	740
Refurbishment	39,630	-	5,128	(12,892)	31,866
Vicars Discretionary Fund	2,925	-	1,551	(1,419)	3,057
	<u>126,210</u>	<u>-</u>	<u>106,493</u>	<u>(47,001)</u>	<u>185,702</u>

	Brought Forward 2020 £	Transfers 2020 £	Income 2020 £	Expenses 2020 £	Carried Forward 2020 £
Children's Society	(1)	1	429	(429)	-
Charity Collections	(64)	64	91	-	91
Equipment	124	10,071	13,107	(23,302)	-
Foodbank	9,160	118	89,215	(16,860)	81,633
GodZone	630	-	-	(630)	-
Home Mission	327	(257)	3,565	(3,133)	502
Link	1,473	-	-	(44)	1,429
Overseas Mission	85	206	513	(804)	-
Refurbishment	34,763	(8)	4,875	-	39,630
Vicars Discretionary Fund	2,150	-	775	-	2,925
	<u>48,647</u>	<u>10,195</u>	<u>112,570</u>	<u>(45,202)</u>	<u>126,210</u>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

14. DESCRIPTION OF FUNDS

Designated Funds - Set aside by the PCC

The Barns Café - Surplus

The Barns Café Limited was set up with the express intention to serve the local community and not to make a profit from it. During the early years of operation there was a surplus due to unique conditions that are unlikely to be repeated. That surplus was used in 2020 to offset some of The Barns Café Limited employment costs during the Covid-19 pandemic

The Barns Café - Equipment

This designated fund has been set up to fund the replacement of equipment in the premises used by The Barns Café Limited. The intention is to maintain a fund of around £30,000 but has been significantly lower during the Covid-19 pandemic.

Tithe Barn Refurbishment

This designated fund has been set up for the future refurbishment of the Tithe Barn at the Northcourt Road site. The intention is that in the next few years there will be a major overhaul of the inside (heating, layout) and possibly the outside (roofing)

Restricted Funds - Given with a particular purpose

Children's Society

A special collection for this charity

Charity Collections

Special collections by Christ Church for various charities

Equipment

Donations used to replace/improve equipment at Christ Church

Foodbank

Donations to the Abingdon Emergency Foodbank

Home Mission

Funds raised for mission opportunities in the parish and the wider diocese

Link

Funds raised by the Christ Church Link group and used to support ongoing work

Overseas Mission

Donations made to support Christ Church mission partners and other Christian mission organisations working overseas

Refurbishment

Donations to be used for improvements to buildings

Vicars Discretionary Fund

Donations to be used at the Vicar's discretion

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

15. RELATED PARTY TRANSACTIONS

Donations received from Trustees

Donations received from the PCC trustees totalled £66,230 (2020: £63,336) during the reporting period with an additional £15,907 (2020: £15,379) recoverable through Gift Aid

The Barns Café Limited

During the year The Barns Café Limited paid £1,200 (2020: £992) to the Parish of North Abingdon for heat and light.

The Parish of North Abingdon made a £10,000 interest-free loan to The Barns Café Limited during 2020 which is repayable on 1st January 2023. The loan was to help the Café with cash flow which was disrupted when the Café had to close due to Covid-19 restrictions. This loan was fully impaired during 2020 and remains fully impaired at the balance sheet date as the Café is unlikely to be in a position to repay the loan in the foreseeable future.

In addition to the loan, the amount due from The Barns Café Limited at the balance sheet date for costs incurred by the Parish on the Café's behalf was £11,284 (2020: £21,512). After careful review the trustees decided there was no requirement to impair this year end balance.

Payments to connected organisations

Payments were made during the year to organisations that were connected to the following trustees:

Trustee	Connected Organisation	How Connected	Nature of conflict of interest	Payments made to Connected Organisation during the year
Clergy	Oxford Diocesan Board of Finance	Clergy are a direct employee of, or are employed to minister with stipend by the connected organisation	Parish Share (Diocesan Quota) is paid to Oxford Diocesan Board of Finance	£183,656
Mr Phil Adams		Trustee is employed by the Parish	Total cost of employment	£26,657
Revd Keith Dunnett Dr Andrew Dent Mr Andrew Lowe	The Barns Café Limited	Trustees are Directors of the connected organisation	An interest-free loan made to the Café in 2020 remains fully impaired at the balance sheet date	£10,000
Mr Philip Bingham	Church Mission Society	Trustee is an employee of the connected organisation	Grant paid to the connected organisation for the support of a Mission Partner	£9,348
Mr Philip Bingham		Relative	Short term mission support grant paid to relative	£1,000
Dr Penelope Smith	Church Mission Society	Trustee is related to a Mission Partner employed by the connected organisation	Grant paid to the connected organisation for the support of a Mission Partner	£9,348
Dr Penelope Smith	The Archway Foundation	Trustee is Treasurer (voluntary) of the connected organisation	Grant paid to the connected organisation for the support of a Mission Partner	£5,400
Miss Ashleigh Gibb			Received a grant for support as a Mission Partner	£5,400
Mrs Pat Rowe		Trustee is employed by the Parish, and is related to another employee	Combined total cost of employment	£6,182