

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 2022

Table of Contents

Administrative Information	2
Structure, Governance and Management	3
Objectives and Activities	5
- <i>Volunteers</i>	7
- <i>Grant-making</i>	7
- <i>Public Benefit</i>	7
Achievements and Performance	
- <i>Review of the Year</i>	8
- <i>Staffing</i>	9
- <i>Membership and Attendance</i>	9
- <i>PCC and Standing Committee Meetings</i>	10
Financial Review	
- <i>Unrestricted income and expenditure</i>	10
- <i>Restricted income and expenditure</i>	10
- <i>The Barns Café Limited</i>	10
- <i>Reserves</i>	10
Future Plans	11
Statement of Trustees' Responsibility	11
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Statement of Cash Flows	16
Notes to the Accounts	17

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 2022, 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 until end December 2022
	Revd Nessa Watts	Ordained as Curate on 15 April 2018 until June 2022
	Revd Andrew Gilmour	Ordained as Curate on 03 July 2022
	Revd Ros Steel	Ordained as Curate on 03 July 2022
LLM Representatives	Miss Anne Taylor	
Wardens	Dr Andrew Dent	Elected as Warden Oct 2020 until April 2022
	Mr Andrew Lowe	Elected as Warden Jan 2021
	Dr Cherry Tweed	Elected as Warden April 2022
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
	Dr Sue Robbins	From Oct 2020
	Dr Jeremy Fry	From Oct 2020
	Dr Penelope Smith	From Oct 2020
	Miss Ashleigh Gibb	From Nov 2020
Elected Lay Members	Mrs Val Challis	From April 2017
	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 to April 2022
	Mr Mike Harford	From April 2019 to April 2022
	Mrs Jean Knight	From April 2019 to April 2022
	Mrs Sandra Pike	From April 2019 to April 2022
	Col Emil Jeevaratnam	From Oct 2020
	Mr Andy Voyce	From Oct 2020
	Mr Andrew Kitchener	From Oct 2020

Mr James Ross	From April 2022
Mr Nalin Kadodwala	From April 2022
Dr David Hancock	From April 2022
Mrs Lesley Chapman	From April 2022
Mr Brian Privett	From April 2022
Mrs Sandra Pell	From April 2022
Mrs Sarah Smith (nee Bromley)	From April 2022
Mr Andy McCabe	From Oct 2020 to May 2022

We are sad to report the death of Andy McCabe, one of our PCC members, who died in May 2022. Andy contributed so much to Christ Church and the PCC over many years and we give thanks for all his faithful service.

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 at 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 *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 *Social Justice Group* was established to focus on ensuring that Christ Church delivers on its vision of being “compelled by love, gospel centered, 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* is currently led by the Operations Manager, supported by the rest of the Standing Committee and the Buildings Adviser
- 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 *Kingsgate Missional Community* was established to seek God's ongoing leading for the new estates, beyond the Dunmore Road. House-to-house visiting has been taking place throughout the year and two Welcome teas have been held

The Barns Cafe is established as a separate company with its own board of Directors. The Vicar and churchwardens act as Directors of the cafe.

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. The Operations Manager continues to provide 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. Traditionally, 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. This Giving Sunday was suspended during the COVID pandemic. However, 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. For the first time since the pandemic, Sunday services have been held 'in person' across both sites throughout the year, with a continued opportunity to join online, through YouTube (Northcourt Road) or Zoom (Long Furlong). The online services have continued to attract new viewers, and are particularly valued by those with health or mobility challenges. It has also enabled regular worshippers to catch up during the week and live streaming has now become a conscious and purposeful method of outreach. Some of the worship opportunities explored during the pandemic have been retained, with Long Furlong enjoying Forest Church on a number of Sundays throughout the year.

Small groups have continued to meet throughout the year, with many still being online at the start, though almost all have now reverted to "in person". A number of groups have undergone change of leadership, and a few members have transferred to other groups more appropriate to their situation. Towards the end of the year, three new groups came into being – one in North Abingdon with two others which were focused specifically on supporting those with challenges to faith.

The monthly church-wide prayer evenings have not restarted, but Long Furlong continued to hold Night Prayer weekly on Zoom throughout the winter months. There is also a weekly prayer meeting at Northcourt Road on Wednesday mornings and a monthly evening meeting 'Meeting God in the Silence'.

Alpha Online, an 11-week course that creates a space where people can invite their friends to an online conversation about faith, life and God, ran from January to March.

Between Ascension Day and Pentecost, we joined in with the global prayer movement, Thy Kingdom Come, including encouraging the church members to prayer walk their neighbourhood.

In June, Bishop Gavin Collins joined us in the church at NCR to celebrate the baptism/confirmation of seven of our adults/young people.

The Primetime JOY! event in August did not go ahead as the in-coming vision team leader moved before the summer to take up a new job in Chester. This left a natural pause, a time to reflect and pray for the future of this ministry.

The Barns Café traded on reduced days opening for much of 2022, driven primarily by the availability of volunteers and managing several vacancies during the year. The long term financial viability of the cafe required a renewed focus on extending opening hours and in October, Monday opening was reintroduced. Further plans were made latterly to extend the daily opening hours by 30 minutes and plan for opening on Saturday in 2023. The cafe remains a key community outreach ministry, and provides a welcoming 'front door' to Christ Church in general. The cafe's vision remains to be a welcoming place that is a pleasure to come to; which demonstrates the love and values of Jesus; and which succeeds as a business.

The Foodbank has continued to operate throughout the year, seeing an increase in both referrals and 'walk up' attendance driven largely by the cost of living squeeze. 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 2022 the Foodbank prepared and distributed 2,427 parcels, feeding a total of 6,173 people (about 3,600 adults and 2,500 children). People served include single people (some homeless); many adults, single or couples with poorly paid or

intermittent work; many families, where health issues leave one member caring for another, often across three generations; young, single parent families, and those escaping domestic violence; individuals with poor mental health. This year, refugees and asylum seekers are particularly noticeable.

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 reinstate 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. Since the end of the pandemic, volunteer numbers have started to increase again, but it is worthy of note that overall volunteer numbers are not yet back to pre-pandemic levels.

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 ten long-term mission partners. Short term mission projects returned following the end of the Covid-19 pandemic.

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 has 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

At the start of 2022 our pre-pandemic Sunday service pattern returned with some minor modifications. At NCR, the 11:15 service was moved to 11:20 to provide a little more flexibility for intergenerational fellowship and allow further time to prepare for the 11:20 service. At Long Furlong, the service time was moved from 10 am to 10.30

am to allow for the additional set-up for Livestreaming on Zoom. At both sites, we continued to be cognisant of those individuals who were anxious about mixing too soon after the pandemic. Additional ventilation, optional face masks and air quality monitoring has continued as has live streaming at both NCR and LF sites. Our Digital Production Manager left us mid-year, with Mark Jarvis taking on leadership of the technical teams and the technology we use. We give thanks for Matt Dobie and Mark Jarvis who have both contributed so much to managing and improving our AV technology usage.

Children and Youth ministries have continued with Sunday and midweek provision for ages 0 to 18. The Youth Weekend was well attended and was a wonderful opportunity for our Youth to spend time together in worship, fellowship and fun. The annual Holiday Club in the summer, provided a similar opportunity for those aged 5-11, and was again over subscribed.

Throughout the year, we have been very conscious of the high workload amongst the staff team serving the youth, particularly for Bea Ellaby, after the resignation of our Associate Youth Pastor, Steph, in May. Over the summer, Katrina Hancock led a full review of youth provision with contributions from staff, volunteers, parents and the Youth themselves. It concluded that whilst the existing team, provision and engagement from our Youth has been excellent there is a need for more team members to share their gifts for Youth Ministry and help the Youth to continue to engage. We need to provide fun and relaxing activities AND deeper bible study to enable them to navigate life as a Christian with today's challenges both online and in the physical world. In all this, we must be cognisant of the pressure on, and busyness of, our youth in both educational and extracurricular settings. The review enabled a re-shaping of youth work from the autumn and the basis of the recruitment exercise for a replacement Youth Pastor following Bea Ellaby's move to Devon in December.

We have previously engaged in the concept of building missional communities. A notable success in this area is the growing community in the New Housing Estates of North Abingdon (specifically Kings Gate). A number of events in that community have been well attended and received positively and this will be built on in 2023 as further phases of the development are populated.

Several members of the congregation have provided significant support to Ukrainian families displaced by the war in their home country. This has involved building community, providing support with paperwork and language and finding accommodation and is a fantastic demonstration of compassion and generosity in the face of difficult and troubling times.

In the autumn, a review of our older person's ministry was started, using the same approach as that adopted for the Youth review. The initial survey gave a good number of responses, and highlighted many successes of this ministry area, and the progress made since 2019. However there were a number of areas for improvement also identified. The review and next steps will be considered in the early part of 2023.

The Platinum jubilee of Queen Elizabeth 2nd gave an opportunity for celebration and CCA was marked by celebratory services & a Cream Tea Giveaway. The church also supported a community festival at Rye Farm Meadow.

In contrast, September brought the solemn occasion of her passing. Our loss was marked at our services and a book of condolence was available in the foyer at Northcourt Road.

As with the rest of the Church of England, consideration of the issues raised by the consultation on Living in Love and Faith, has continued throughout the year. We recognise that there is a range of views within Christ Church, as

there is in the wider church, and want to continue to reflect the grace shown by the Anglican Leadership in the style of the debate on this sensitive issue.

Staffing

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

Our vicar, Keith Dunnett took a three-month sabbatical between March and June. This gave him the opportunity for a visit to the Holy Land and also some space for personal refreshment and to consider the next steps for the church.

During Keith's absence, Christ Church was ably led by Kath and Phil Cooke.

We said farewell to Nessa Watts who successfully finished her curacy at Christ Church, and immediately welcomed Ros Steel and Andrew Gilmour as new Curates.

Jan Hayward extended her responsibilities to become Worship Pastor, taking over from Jonny Grange.

Matt Dobie's contract ended in the summer, with Mark Jarvis taking on leadership of the tech teams (AV, Sound & Live streaming).

Steph Addenbrooke resigned as Associate Youth Pastor in May and Bea Ellaby resigned as Youth Pastor in December and moved with her family to Devon. A replacement for Bea has not yet been found, but the search continues, prayerfully, for the right person to fill this important role. However, we are delighted that Steph has returned to us as Associate Youth Pastor.

With deepest thanks, we also said goodbye to Caroline Lomas (Site Co-ordinator) and Joanne Elliot (Cleaner).

Finally, Hannah Kitchener (Barns Café Supervisor) returned from Maternity Leave.

Membership and Attendance

As of April 2022, the Electoral Roll (formal membership) of Christ Church was 449 adults with a further 24 Anglican adult members based at the Peachcroft Christian Centre, giving a total of 473 adults for the Parish of North Abingdon. This is broadly similar to the previous roll count in October 2021.

Physical attendance on both sites has steadily returned through the later part of the year. At Northcourt Road, typically the 9.30 Sunday morning service attracted around 120 physical attendees (plus Children and youth), and around 50 live streaming devices on YouTube (a number which can get to 200 during the week as people catch up). The 11.20 service had a typical attendance of 50-60. Attendance at the 6:30 service has averaged about 60, peaking at 70 in November but dropping to around 60 through December and into the New Year.

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

Total unrestricted income during the year was £595,000 (2021: £545,000). The majority of our income comes from the generous giving of members, and whilst some had to reduce their giving because of the current cost of living crisis, others were able to increase theirs resulting in an increase in voluntary income before legacies and grants to £532,000 (2021: £503,000). Income from Church Hall lettings recovered during the year to £23,000 (2021: £13,000). Total unrestricted expenditure was higher than the previous year at £625,000 (2021: £582,000) but £8,000 of this was a loss (2021: £1,000 gain) on investments held for the long term and £15,000 (2021: £nil) was the impairment of the Cafe's share capital less write back of the earlier impairment of a loan which has now been repaid. The deficit for the year before these items was £6,000 (2020: deficit of £38,000), and the deficit after all items was £30,000 (2021: deficit of £37,000).

Restricted income and expenditure

The cost of living crisis resulted in the Abingdon Emergency Foodbank experiencing a significant 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 £122,000 (2021: £93,000). This enabled the Foodbank to continue to employ a part time coordinator. The surplus for all restricted funds for the year after transfers was £80,000 (2020: £59,000).

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. The share capital was increased to £25,000 during the year, and the Café was able to repay the £10,000 loan made in 2020 to help with cash flow during the pandemic. The share capital is 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 continued to frame our future plans around the concept of 'Response, Recovery and Reshape' following the pandemic. The theme of reshaping will continue in 2023.

We will

- review Christ Church's vision to identify areas that we feel God is directing us to focus our time and resources on
- conclude the review of the Older Peoples' Ministry, including a new vision on which to anchor key priorities for the ministry area
- expand the opening hours of the Barns Cafe to broaden its outreach and improve its financial position
- recruit a new Youth Pastor who will build on the Youth Review conducted in 2022
- continue to progress with the Corner Suite expansion to provide more space for Foodbank, conversation, ministry and storage
- continue to maintain the rest of our estate to ensure it provides a welcoming and accessible environment for both existing Church members, newcomers and visitors
- continue to develop emerging missional communities and how we can best serve newcomers to the North Abingdon housing development

We are also very mindful of the breadth and depth of work being done across our staff and volunteer teams. We need always to reflect and pray about our ambitions for the year ahead and seek God's wisdom on priorities for His Church and Kingdom.

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 20th March 2023 and signed on their behalf by

Philip Bingham
Vice-Chair of Trustees

Revd Keith Dunnett
Incumbent

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 2022, Charity No 1153844

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st December 2022 which are set out on pages 14 to 30.

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

6th April 2023

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
INCOME AND ENDOWMENTS					
Voluntary income	2 (a)	531,590	170,099	701,689	609,905
Income from investments	2 (b)	22,263	-	22,263	18,131
Church activities	2 (c)	41,615	-	41,615	22,295
Other income	2 (d)	-	-	-	-
TOTAL INCOME		<u>595,468</u>	<u>170,099</u>	<u>765,567</u>	<u>650,331</u>
EXPENDITURE					
Church activities	3	601,664	89,918	691,582	628,931
TOTAL EXPENDITURE		<u>601,664</u>	<u>89,918</u>	<u>691,582</u>	<u>628,931</u>
NET INCOME/(EXPENDITURE)		(6,196)	80,181	73,985	21,400
GAIN/(LOSS) ON INVESTMENTS	7	(8,465)	-	(8,465)	893
TRANSFERS BETWEEN FUNDS		-	-	-	-
Impairment of Share Capital Undertakings	6	(25,000)	-	(25,000)	-
Write back of Impairment of Loan of Subsidiary Undertaking	8	10,000	-	10,000	-
NET MOVEMENT IN FUNDS		<u>(29,661)</u>	<u>80,181</u>	<u>50,520</u>	<u>22,293</u>
Balances at 1st January		2,623,031	185,702	2,808,733	2,786,440
Balances at 31st December		<u>2,593,370</u>	<u>265,883</u>	<u>2,859,253</u>	<u>2,808,733</u>

PARISH OF NORTH ABINGDON

**BALANCE SHEET
AT 31ST DECEMBER 2022**

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
FIXED ASSETS					
Tangible Fixed Assets	5	2,350,085	-	2,350,085	2,342,473
Investment in subsidiary	6	-	-	-	1
Fixed Asset Investments	7	85,428	-	85,428	30,893
		<u>2,435,513</u>	<u>-</u>	<u>2,435,513</u>	<u>2,373,367</u>
CURRENT ASSETS					
Debtors	8	88,563	49,187	137,750	95,148
Short Term Deposits		38,325	4	38,329	100,659
Cash at bank & in hand		<u>62,787</u>	<u>216,692</u>	<u>279,479</u>	<u>257,431</u>
		189,675	265,883	455,558	453,238
Amounts receivable after one year	8	-	-	-	-
CURRENT LIABILITIES					
Amounts due within one year	9	(31,818)	-	(31,818)	(17,872)
NET CURRENT ASSETS		<u>157,857</u>	<u>265,883</u>	<u>423,740</u>	<u>435,366</u>
NET ASSETS LESS CURRENT LIABILITIES		2,593,370	265,883	2,859,253	2,808,733
LIABILITIES					
Amounts due after one year	9	-	-	-	-
NET ASSETS		<u>2,593,370</u>	<u>265,883</u>	<u>2,859,253</u>	<u>2,808,733</u>
FUNDS					
Unrestricted	10, 11	2,593,370	-	2,593,370	2,623,031
Restricted	12, 13	-	265,883	265,883	185,702
		<u>2,593,370</u>	<u>265,883</u>	<u>2,859,253</u>	<u>2,808,733</u>

The Financial Statements on pages 14 to 30 were approved by the PCC of North Abingdon on 20 March 2023 and signed on its behalf by:

Martin Steel
Treasurer

PARISH OF NORTH ABINGDON

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Note	Total 2022 £	Total 2021 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash provided by / (used in) operating activities	16	57,294	6,570
CASH FLOWS FROM INVESTING ACTIVITIES			
Dividends, interest and rents from investments		22,263	18,313
Purchase of property, plant and equipment		(31,840)	-
Purchase of fixed asset investments		(63,000)	(30,000)
Increase in investment in subsidiary		(24,999)	-
Proceeds on disposal of property, plant and equipment		(97,576)	(11,687)
Net cash provided by/(used in) investing activities			
Net increase/(decrease) in cash and cash equivalents in the reporting period		(40,282)	(5,117)
Cash and cash equivalents at 1 January 2022		358,090	363,207
Cash and cash equivalents at the 31st December 2022	16	<u>317,808</u>	<u>358,090</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

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 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and applicable regulations.

The financial statements are prepared on a going concern basis under the historical cost convention, except for the valuation of Investment assets, which are shown at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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 2022

Fixed Assets

Tangible Fixed Assets

As of 1st January 2022 only items costing more than £5,000 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 2022

2. INCOMING RESOURCES

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
(a) Voluntary income				
Planned Giving:				
Gift Aid	352,898	67,873	420,771	393,535
Income Tax Recoverable	107,887	16,967	124,854	109,638
Other Giving	65,715	76,659	142,374	104,260
Collections (open plate)	2,576	-	2,576	1,179
Sundry donations	2,514	-	2,514	1,293
Grants	-	8,600	8,600	-
	<u>531,590</u>	<u>170,099</u>	<u>701,689</u>	<u>609,905</u>

Voluntary income was £701,689 (2021 - £609,905) of which £531,590 (2021 - £503,412) was attributable to unrestricted and £170,099 (2021 - £106,493) was attributable to restricted

(b) Income from investments

Dividends & Interest including any reclaimed tax	2,684	-	2,684	415
Rental Income - Temporary let	19,579	-	19,579	17,716
	<u>22,263</u>	<u>-</u>	<u>22,263</u>	<u>18,131</u>

Income from investments was £22,263 (2021 - £18,131) which was attributable to unrestricted fund.

(c) Income from church activities

Events, Conferences, Courses etc	14,369	-	14,369	6,906
Bookstall	455	-	455	731
Church Hall Lettings	23,425	-	23,425	12,632
The Barns Café	2,080	-	2,080	1,200
Fees	1,286	-	1,286	826
	<u>41,615</u>	<u>-</u>	<u>41,615</u>	<u>22,295</u>

Income from church activities was £41,615 (2021 - £22,295) 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 (2021 - £Nil) which was attributable to the unrestricted fund.

TOTAL	<u>595,468</u>	<u>170,099</u>	<u>765,567</u>	<u>650,331</u>
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NOTES TO THE ACCOUNTS **FOR THE YEAR ENDED 31ST DECEMBER 2022**

3. EXPENDITURE

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 9 £	Total 2021 £
Note					
Church Activities					
	Church Overseas	59,240	-	59,240	60,544
	Home Mission	21,349	79,361	100,710	44,109
	Events, Conferences, Courses etc	16,496	-	16,496	8,820
	Ministry:				
	Diocesan Quota/Parish Share	187,203	-	187,203	183,656
	Incumbent Working Expenses	1,278	-	1,278	962
	Assistant Staff	10,541	-	10,541	7,444
	Church Running Expenses	27,044	-	27,044	18,369
	Church Maintenance	17,425	-	17,425	29,333
	Upkeep of Services	21,447	-	21,447	16,942
	Bookstall	358	-	358	665
	Support Costs	1,350	-	1,350	1,260
	Property Rental	19,982	-	19,982	17,940
	Other PCC Property Upkeep	9,127	-	9,127	17,322
	The Barns Café	-	-	-	4,112
	Salaries	161,515	10,557	172,072	162,399
4	Staff Recruitment	284	-	284	196
	General administration	10,120	-	10,120	10,125
	Equipment & Replacements	11,892	-	11,892	25,269
	Depreciation	24,228	-	24,228	18,250
	Bank charges	785	-	785	1,214
TOTAL		<u>601,664</u>	<u>89,918</u>	<u>691,582</u>	<u>628,931</u>

£601,664 (2021: £581,930) of the above costs were attributable to unrestricted funds, and £89,918 (2021: £47,001) were attributable to restricted funds.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

3(b). ANALYSIS OF SUPPORT COST EXPENDITURE

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Independent examiner's fees	1,350	-	1,350	1,260
Other Support cost	-	-	-	-
	<u>1,350</u>	<u>-</u>	<u>1,350</u>	<u>1,260</u>

4. STAFF COSTS

During the year the church employed an average of 10 (2021: 9) members of staff (approximately 7 (2021: 6) full-time equivalent staff): full and part-time youth pastors, full and part-time children's ministers, 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 (2021: 6) members of staff (approximately 3 (2021: 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 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Salaries, wages & honoraria	150,608	10,191	160,799	152,539
Social security costs	6,223	169	6,392	4,839
Pension cost	4,684	197	4,881	5,021
	<u>161,515</u>	<u>10,557</u>	<u>172,072</u>	<u>162,399</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 2022

5. TANGIBLE FIXED ASSETS

	Freehold Property £	Plant & Machinery £	Office Equipment £	Fixtures & Fittings £	Total £
<u>Cost</u>					
At 1st January 2022	2,491,951	6,747	7,730	76,374	2,582,802
Additions in the year	-	-	-	31,840	31,840
Disposals in the year	-	-	-	-	-
At 31st December 2022	<u>2,491,951</u>	<u>6,747</u>	<u>7,730</u>	<u>108,214</u>	<u>2,614,642</u>
<u>Depreciation</u>					
At 1st January 2022	149,478	6,747	7,730	76,374	240,329
Additions in the year	-	-	-	-	-
Disposals in the year	-	-	-	-	-
Charge for the Year	18,250	-	-	5,978	24,228
At 31st December 2022	<u>167,728</u>	<u>6,747</u>	<u>7,730</u>	<u>82,352</u>	<u>264,557</u>
<u>Net Book Value</u>					
At 31st December 2022	<u>2,324,223</u>	<u>-</u>	<u>-</u>	<u>25,862</u>	<u>2,350,085</u>
At 31st December 2021	<u>2,342,473</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,342,473</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 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Shares in subsidiary undertaking	25,000	-	25,000	1
Impairment	(25,000)	-	(25,000)	-
	<u>-</u>	<u>-</u>	<u>-</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 share capital was increased during the year to £25,000 (2021: £1). The company repaid a £10,000 loan during the year (see Note 8). The share capital was fully impaired at the Balance Sheet date.

The profit/(loss) for the financial period of The Barns Café Limited was £(14,113) and the aggregate capital and reserves surplus at the period end was £512. The company's turnover for the year was £103,931.

NOTES TO THE ACCOUNTS **FOR THE YEAR ENDED 31ST DECEMBER 2022**

7. FIXED ASSET INVESTMENTS

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Fixed asset investments at fair value	<u>85,428</u>	<u>-</u>	<u>85,428</u>	<u>30,893</u>

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 expense recognised on these investments in the period was £6,889 (2021: income of £955) representing fair value remeasurement loss of £8,465 (2021: gain of £893) and dividend income received of £1,576 (2021: £62).

8. DEBTORS

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Amounts receivable within one year				
Income Tax Recoverable	67,381	49,187	116,568	80,181
Sundry Debtors and Prepayments	8,571	-	8,571	3,683
Amount owed by Subsidiary Undertaking	12,611	-	12,611	11,284
	<u>88,563</u>	<u>49,187</u>	<u>137,750</u>	<u>95,148</u>
Amounts receivable after more than one year				
Loan to Subsidiary Undertaking	-	-	-	10,000
Impairment	-	-	-	(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 which was fully impaired as at 31st December 2021. The Café's Share Capital was increased during the year (see Note 6) which enabled the loan to be repaid.

9. LIABILITIES

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Amounts falling due within one year				
Sundry Creditors and Accruals	<u>31,818</u>	<u>-</u>	<u>31,818</u>	<u>17,872</u>
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 2022**

10. ANALYSIS OF UNRESTRICTED FUNDS

	Fixed Assets 2022 £	Current Assets 2022 £	Current Liabilities 2022 £	Total 2022 £
General Funds	2,435,513	132,045	(31,818)	2,535,740
<u>Designated Funds</u>				
The Barns Café - Equipment	-	8,930	-	8,930
Tithe Barn Refurbishment	-	48,700	-	48,700
	<u>2,435,513</u>	<u>189,675</u>	<u>(31,818)</u>	<u>2,593,370</u>

	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 - 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>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

11. MOVEMENT ON UNRESTRICTED FUNDS

	Brought Forward 2022 £	Transfers 2022 £	Income 2022 £	Expenses 2022 £	Carried Forward 2022 £
General Funds	2,557,641	9,120	594,218	(625,239)	2,535,740
<u>Designated Funds</u>					
The Barns Café - Equipment	17,940	(9,120)	-	110	8,930
Tithe Barn Refurbishment	47,450	-	1,250	-	48,700
	<u>2,623,031</u>	<u>-</u>	<u>595,468</u>	<u>(625,129)</u>	<u>2,593,370</u>

	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 - 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>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

12. ANALYSIS OF RESTRICTED FUNDS

	Current Assets 2022 £	Current Liabilities 2022 £	Long-term Liabilities 2022 £	Total 2022 £
Children's Society	55	-	-	55
Charity Collections	276	-	-	276
Equipment	1,771	-	-	1,771
Foodbank	197,373	-	-	197,373
Home Mission	9,285	-	-	9,285
Link	742	-	-	742
Overseas Mission	660	-	-	660
Refurbishment	49,378	-	-	49,378
Vicars Discretionary Fund	6,343	-	-	6,343
	<u>265,883</u>	<u>-</u>	<u>-</u>	<u>265,883</u>

	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>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

13. MOVEMENT ON RESTRICTED FUNDS

	Brought Forward 2022 £	Transfers 2022 £	Income 2022 £	Expenses 2022 £	Carried Forward 2022 £
Children's Society	10	(30)	76	(1)	55
Charity Collections	201	30	45	-	276
Equipment	-	-	1,850	(79)	1,771
Foodbank	145,713	-	121,591	(69,931)	197,373
Home Mission	3,076	-	19,226	(13,017)	9,285
Link	1,039	-	17	(314)	742
Overseas Mission	740	-	20	(100)	660
Refurbishment	31,866	-	23,724	(6,212)	49,378
Vicars Discretionary Fund	3,057	-	3,550	(264)	6,343
	<u>185,702</u>	<u>-</u>	<u>170,099</u>	<u>(89,918)</u>	<u>265,883</u>

	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>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

14. DESCRIPTION OF FUNDS

Designated Funds - Set aside by the PCC

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.

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 2022

15. RELATED PARTY TRANSACTIONS

Donations received from Trustees

Donations received from the PCC trustees totalled £52,955 (2021: £66,230) during the reporting period with an additional £13,239 (2021: £15,907) recoverable through Gift Aid

The Barns Café Limited

During the year The Barns Café Limited paid £2,080 (2021: £1,200) 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 in 2020 to help the Café with cash flow when it had to close due to Covid-19 restrictions. This loan was fully impaired at the end of the previous year. During the current year the Café's share capital was increased to £25,000 (2021: £1) to provide it with additional capital. The Café was able to repay the £10,000 loan during the year. However the share capital has been fully impaired at the balance sheet date as the Café is considered unlikely to be in a position to make significant profits in the foreseeable future.

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 £12,611 (2021: £11,284). 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	£187,203
Revd Keith Dunnett Dr Andrew Dent Mr Andrew Lowe Dr Cherry Tweed	The Barns Café Limited	Trustees are Directors of the connected organisation	The share capital of the Café was fully impaired at the balance sheet date	£25,000
Revd Keith Dunnett	Kriston Technology Ltd	Relative is employed by the connected organisation	Purchase of Wi-Fi upgrade	£14,932
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	£9,628
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	£9,628
Miss Ashleigh Gibb			Received a grant for support as a Mission Partner	£6,562
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	£5,562
Mr Andrew Kitchener	The Barns Café Limited	Relative is employed by the Café	Total cost of employment	£2,700
Mr Philip Bingham		Relative	Short term mission support grant paid to relative	£1,500

NOTES TO THE ACCOUNTS **FOR THE YEAR ENDED 31ST DECEMBER 2022**

16. NOTE TO THE STATEMENT OF CASH FLOWS

Reconciliation of net income to net cash flow from operating activities

	Total 2022 £	Total 2021 £
Net income /(expenditure) for the operating period (as per statement of financial activities)	50,520	22,293
Adjustments for:		
Depreciation charges	24,228	18,250
Impairment of fixed asset investments	8,465	(893)
Impairment of investment in subsidiary	25,000	-
Dividends, interest and rents from investments	(22,263)	(18,313)
(Increase)/decrease in debtors	(42,602)	(18,267)
Increase /(decrease) in creditors	13,946	3,500
Net cash provided by (used in) operating activities	<u>57,294</u>	<u>6,570</u>

Analysis of cash and cash equivalents

	Total 2022 £	Total 2021 £
Cash in hand	279,479	257,431
Notice deposits (less than 3 months)	38,329	100,659
Total cash and cash equivalents	<u>317,808</u>	<u>358,090</u>