THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LEONARDS, EYNSHAM

England & Wales · Charity number 1165586

Details

Other names	ST LEONARDS PCC, EYNSHAM
Status	Registered
Legal form	Previously excepted
Registered	2016-02-16
Register	View on the Charity Commission register

Contact

Address	20 Falstaff Close Eynsham Witney OX29 4QA
Phone	01865881171
Email	stleonards_stpeters@btconnect.com
Website	stleonardseynsham.org.uk

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

Activities: The Charity holds religious services, which are open to all, in the parish church, and these services can be accessed by all without charge..Within the ecclesiastical parish the church seeks to serve the whole community.The Church itself is open for various groups , concerts and other community events from time to time during the week.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£237,143	£283,969	-	-
2024-12-31	£205,466	£198,981	-	-
2023-12-31	£186,528	£181,498	-	-
2022-12-31	£175,729	£161,036	-	-
2021-12-31	£173,128	£161,765	-	-
2020-12-31	£187,198	£164,154	-	-

Trustees

Name	Role	Appointed
Rev Duncan Piers Fraser	Chair	2017-05-15
ALAN FREDERICK THORNTON		2023-05-14
ANDREW MICHAEL GREENWOOD		2026-05-03
CATHERINE RACHEL ATHERSTONE		2022-05-15
John Edward Anderson		2024-05-05
Kevin Robert McKemey		2025-04-06
Margaret Rosemary Thornton		2019-04-30
Michael John Sinfield		2016-02-16
Neil Grady		2024-05-05
ROY LEDGLEY WASTIE		2016-02-16
RUTH ANNE LOCKWOOD		2018-04-24
SIMON HUGH HOME COOK		2025-04-06
SUSAN NICHOLA GREENWOOD		2016-02-16
Sally Joy Owen		2024-05-05

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LEONARDS, EYNSHAM

England & Wales - Charity number 1165586

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2025

REGISTERED CHARITY NUMBER : 1165586

Ex Officio Members:	
Incumbent:	The Reverend Duncan Fraser
Wardens:	Mr Kenneth Johnston
	Mrs Ruth Lockwood
Elected Members:	Mr John Anderson
	Mr Collins Chukwu
	Mr Simon Cook (appointed 6 April 2025)
	Mr Neil Grady
	Mr Andrew Greenwood (to 5 April 2025)
	Mr Kevin McKemey (appointed 6 April 2025)
	Mrs Sally Owen
	Mrs Margaret Thornton
	Mrs Eleanor Wastie (appointed 6 April 2025)
	Mr Roy Wastie
	Mr. James Webster (to 5 April 2025)
Co-opted Member:	Mrs Susan Greenwood (Safeguarding Lead)
Deanery Synod Members:	Mrs Catherine Atherstone
	Mr. Michael Sinfield
	Mr Alan Thornton
Ex Officio Members:	Reverend Dr Andrew Atherstone
Office Address:	21 High Street
	Eynsham
	Witney
	Oxon. OX29 4HE
Independent Examiner:	Jennifer Clarke
	22 Falstaff Close
	Eynsham,
	Oxon. OX29 4QA
Bankers:	Santander,
	Bootle
	Merseyside, L30 4GB

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.LEONARD'S EYNSHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and the unaudited financial statements of the charity for the year ended 31 December 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice on 'Accounting and Reporting by Charities' SORP (FRS102) (second edition October 2019) in preparing the Annual Report and Financial Statements of the Charity.

The Church is registered with the Charity Commissioners and is an excepted Charity using an approved governing document issued by the Church of England.

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Power Measure. The PCC is a Registered Charity.

The method of appointment of PCC members is set out in the Church Representation Rules. At St. Leonard's the membership of the PCC consists of the incumbent (our Vicar), Churchwardens, members of Deanery Synod and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC.

The full PCC met nine times during the year, with an average level of attendance of 78%. Given its wide responsibilities the PCC has a number of committees each dealing with a particular aspect of parish life. These committees, which include youth management and finance, are all responsible to the PCC and report back to it regularly.

The Standing Committee of the PCC is also appointed by the PCC at its first meeting after the Annual General Meeting and this committee has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

Statement of Trustees Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity Law requires the Trustees to prepare Financial Statements for each financial year. Under that law the trustees have elected to prepare the Financial Statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and Applicable Law). The Financial Statements are required by law to give a true and fair view of the state of affairs of the Church and of the surplus or deficit of the Church for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards and statements of recommended practice 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 Church will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Church and which enable them to ensure that the Financial Statements comply with the Charities SORP. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk Management

The Trustees have considered the risks affecting the Charity and consider that the only risk of significance relates to Health and Safety of individuals within the Church and in regard to the building. All identified risks connected with the Church and Church Hall buildings have been insured against and a Safeguarding Policy has been implemented and is reviewed annually in connection with Health and Safety issues that arise.

Aim and purposes

St. Leonard's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is also specifically responsible for the maintenance of St. Leonard's Church, The Square, Eynsham and St. Leonard's Church Hall, Thames Street, Eynsham.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Leonard's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.

Provision of pastoral care for people living in the parish.

Missionary and outreach work.

To facilitate this work, it is important that we maintain the fabric of the Church of St. Leonard's and the Church Hall.

Public Benefit

The trustees have had due regard to the Charities Commission Public Benefit General Guidance in the way the work of the Charity is planned and provided. The benefit the charity provides to the public is to provide regular public worship open to all and to provide a sacred space for personal prayer and contemplation, and promoting the whole mission of the Church through provision of activities for senior citizens, parents and toddlers and other special needs groups.

Achievements and performance

Worship and Prayer

The PCC are keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. These include 9.00 a.m. where a more traditional Communion Service takes place twice a month and 10.30 a.m. where a more informal, but still structured, variety of services takes place, including Communion, Morning Worship and All Age Services.

Music is also provided in a variety of forms, using both organ and piano and from a number of different Music Groups who lead the services, using both traditional Hymns and more modern songs.

Special services are also held for Remembrance Sunday, Memorial Service for the families of the Bereaved, as well as Christingle and a number of Carol Services at Christmas for different sections of the community.

During this year services have also been available online, via You Tube.

All are welcome to attend our regular services. At October 2025 there were 146 parishioners on the Church Electoral Roll, 22 of whom are not resident within the parish. All members on the Electoral Roll had to reapply in the year and 15 new names were added and 27 names were removed as they did not reapply. In addition, 2 were removed through death and 7 moved away during the year. The average weekly adult attendance counted during October 2025, was 110 excluding those watching on line but this number increased at festivals. There is also an average of 12 children and young people attending.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through Baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping. We have celebrated 2 Baptisms and 1 Thanksgiving, 0 Weddings and held 15 funerals in our church this year.

Deanery Synod

Three members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church at both Deanery and Diocesan level. Guest speakers from Christian Aid and Christians Against Poverty were invited to speak at Synod Meetings during the year, and there was also a useful sharing of parishes work with children and young people across the Deanery. Presentations were also given on initiatives within 3 of the Benefices in the Deanery and further updates on the Pilgrim Paths project for the Deanery.

The Church Buildings

We would like our church to be open to our community for private prayer all the time and it has been open during the day for most days during the year.

The ongoing need for repairs in both the Church and Church Hall has been recognised and regular provision is being made from general income towards known repair costs that will be required to both buildings. During 2025 the lighting system in Church was replaced and upgraded. Plans are now being formulated to consider replacing the heating system in due course.

During the week the hall is normally used by our mothers and toddlers on Monday morning and a good number of children and their carers, mothers, fathers and other carers, have been regular attenders at this group. The Hall also has a substantial number of outside lettings during the week.

A group for Mothers-to-be and young Mothers also runs in the Church on Monday mornings, and Youth Cell Groups have met in homes on three evenings each week.

A Warm Welcome initiative is run in the Church on Wednesday mornings and this has proved popular with between 20 and 30 members of the community meeting together for coffee and a chat.

Pastoral Care

Some members of our parish are unable to attend church due to sickness or age. Reverend Duncan Fraser has visited all church members who have requested it, to celebrate communion with them either at their homes or in hospital. It is hoped that a Pastoral Team will be established within the next 2 years to assist Duncan with visiting and caring for the church community.

Mission and Evangelism

Helping those in need is a demonstration of our faith. The PCC has continued to give away 10% of the regular unrestricted giving from church members to a variety of Mission activities as detailed in the accounts and has also raised awareness of Mission by focusing on a particular Mission Agency during months of the year. Weekly Fellowship Groups also provide a means of building up the faith of those within the regular congregation.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

Ecumenical Relationships

The 3 churches in Eynsham (Anglican, Baptist and Catholic) have continued to work together during the year and a joint outdoor service is held on Good Friday each year. Other joint events are planned by the churches working together group.

Financial Review

Total receipts on unrestricted funds were £175,253 and on restricted funds were £61,890. Total committed giving increased by 1.6 % during the year.

Total payments on unrestricted funds were £226,979 and on restricted funds were £56,990 as detailed in the Financial Statements. This represented a net decrease of £51,726 on unrestricted funds and a net increase of £4,900 on restricted funds in the year.

The net movement on unrestricted funds for the year was an excess of expenditure over income of £52,165 and a further £12,626 has been allocated to Designated Funds per note 17 to the accounts. The total unrestricted funds at 31 December 2025 decreased from £647,666 to £595,501 but all except £60,074 of these unrestricted funds has been allocated towards specific projects.

The net movement on restricted funds for the year was a surplus of income over expenditure of £4,900 and the total restricted funds at 31 December 2025 increased from £5,550 to £10,450.

Reserves policy

It is PCC policy to try to maintain a balance on unrestricted funds which equates to at least three months normal unrestricted payments, equivalent to £41,185, to cover emergency situations that may arise from time to time. This target is at present being met.

£29,736 had been designated towards specific Church Building Repairs and £39,737 towards specific Hall Building Repairs at 31 December 2025. £57,603 of the designated Building Repair fund was utilised during the year in replacing the lighting system.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular we want to mention our present churchwardens Mr Kenneth Johnston and Mrs Ruth Lockwood who have worked so tirelessly on our behalf, plus all the members of the PCC for their valuable contribution to our ministry and for keeping the church running.

Plans for future Periods

The aim is to continue and expand the current programme of work being carried out and to further expand the Families and Children's work and Youth work.

Independent Examiner

Jennifer Clarke agreed to continue as Independent Examiner for the Charity during the year.

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities and was approved by the Trustees on 3rd May 2026

Michael J. Seafield

ON BEHALF OF THE TRUSTEES

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S CHURCH EYNSHAM (THE PCC)

I report on the financial statements of St. Leonard's Church Eynsham for the year ended 31 December 2025 which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

As Trustees, the PCC's members are responsible for the preparation of the financial statements. The PCC's members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- Examine the financial statements under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and
- State whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the PCC's members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiners Statement

In accordance with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect the requirements:
   - To keep accounting records in accordance with section 130 of the 2011 Act and
   - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met **OR**
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Jennifer Clarke A C A

J Clarke 13/5/26

22 Falstaff Close,

Eynsham, OX29 4QA

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2025

Notes		Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
	INCOMING RESOURCES				
2a	Income from donors	149,639	61,636	211,275	174,837
2b	Young people's work	1,435	-	1,435	1,870
2c	Other voluntary income	586	-	586	31
2d	Income from charitable and ancillary trading	7,427	-	7,427	9,170
2e	Income from fees charged for services etc.	7,674	-	7,674	9,272
2f	Cassington Church	1,500	-	1,500	1,500
2g	Income from investments	6,992	254	7,246	8,786
	TOTAL INCOMING RESOURCES	175,253	61,890	237,143	205,466
	RESOURCES EXPENDED				
3a	Grants	14,155	4,245	18,400	18,720
3b	Activities relating directly to work of church	114,063	2,816	116,879	130,936
3c	Young people's work	2,813	-	2,813	5,184
3d	Church management and administration	33,464	254	33,718	29,048
3e	Major building costs	62,241	49,675	111,916	14,947
3f	Fundraising expenses	243	-	243	146
	TOTAL RESOURCES EXPENDED	226,979	56,990	283,969	198,981
	NET INCOME (EXPENDITURE)	(51,726)	4,900	(46,826)	6,485
	Transfers between funds	-	-	-	-
6	Unrealised (loss) gain on investment	(439)	-	(439)	246
	NET MOVEMENT OF FUNDS	(52,165)	4,900	(47,265)	6,731
	BALANCES BROUGHT FORWARD AT 1 JANUARY 2025	647,666	5,550	653,216	646,485
	BALANCES CARRIED FORWARD AT 31 DECEMBER 2025	595,501	10,450	605,951	653,216

The notes on pages 9 to 16 form part of these financial statements

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

BALANCE SHEET AT 31 DECEMBER 2025

Notes		£	2025 £	2024 £
	FIXED ASSETS			
5	Tangible fixed assets		415,838	415,838
6	Investment assets		10,553	10,992
			426,391	426,830
	CURRENT ASSETS			
9	Debtors and prepayments	9,196		12,761
	Cash at Central Board of Finance	112,473		160,330
	Cash at bank - deposit accounts	45,313		41,016
	Cash at bank - current accounts	19,328		16,703
	Cash in hand	-		-
		186,310		230,810
	LIABILITIES - AMOUNTS FALLING DUE WITHIN ONE YEAR			
10	Creditors and accruals	6,750		4,424
		6,750		4,424
	NET CURRENT ASSETS		179,560	226,386
	NET ASSETS		605,951	653,216
	FUNDS			
	Unrestricted			
	General - Free Reserve		60,074	56,711
5&6	General - Fixed & Investment Assets		426,391	426,830
17	Designated		109,036	164,125
17	**Restricted**		10,450	5,550
			605,951	653,216

The notes on pages 9 to 16 form part of these financial statements

Approved by the Parochial Church Council on 31 May 2026 and signed on its behalf by:

D F Fraser
.....
Chairman

Ruth Lockwood
.....
Church Warden

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

Accounting Policies

(a) Accounting convention

The PCC 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 governing the individual Accounts of PCC's and with the Regulations 'true and fair view' provisions together with FRS 102 (2016) as the applicable accounting standard and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP) (FRS 102) (second edition October 2019) .

The PCC has taken advantage of the reduced disclosure exemption permitted under Section 7 of FRS 102 in not producing a Statement of Cash Flows.

The financial statements have been prepared under the historical cost convention. They include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

(b) Fund Accounting

Unrestricted (General) funds represent the income funds of the PCC that are not subject to any restrictions regarding their use and are available for spending on the general purposes of the PCC.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes in the future, and which are therefore not included in its 'free reserves' as disclosed in the Trustees Report.

Restricted funds represent donations received for a specific object or purpose. The funds may only be expended on the specific object or purpose for which they were given. Any balance remaining unspent at the end of each year will be carried forward as a balance on that fund.

(c) Incoming Resources

Voluntary income

Collections are recognised when received by or on behalf of the PCC.

Income from donors is recognised only when received.

Income tax recoverable on gift aid donations and the Gift Aid Small Donations Scheme (GASDS) is recognised when the income to which they relate is received and if documentation is in place to support the appropriate claim, or when gift aid declarations are received, if later.

Legacies to the PCC are accounted for as soon as the PCC is notified of the legal entitlement, the amount due, and when it is reasonably certain that the amount will be received.

Other ordinary income

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

Income from investments

Interest is accounted for when receivable.

All incoming resources are accounted for gross.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

(d) Resources Expended

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

The diocesan quota, or parish share, is accounted for when paid.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

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

(e) Irrecoverable VAT

The Charity is not registered for VAT and hence is unable to recover VAT on expenditure incurred, which is shown gross in the Financial Statements.

(f) Taxation

The Charity is exempt from Corporation Tax on its charitable activities.

Fixed Assets

Consecrated land and building and movable church furnishings and equipment

Consecrated and beneficed property is excluded from the accounts in accordance with S10 (2) (a) and (c) of the Charities Act 2011.

No value is placed on movable church furnishings and equipment held by the Church Wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings and equipment, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other fixed assets

Furnishings and equipment used elsewhere within the church premises were written off when the asset was acquired, except that individual items costing in excess of £5,000 are capitalised and written off over their expected useful lives, providing they can be used for more than one year.

Investments are valued at market value at 31st December.

Freehold Properties

These have been included at their cost. No depreciation has been provided for on buildings, as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years so that any depreciation charge would be immaterial. An impairment review is carried out at each year end and any resultant loss identified included in expenditure for the year. The properties are held by the Oxford Diocesan Church Trust, as custodian trustees on behalf of the PCC.

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

Notes		Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	2024 £
	2. INCOMING RESOURCES				
	2(a) **Income from donors**				
	Stewardship giving	114,888	-	114,888	113,035
8	Income tax recoverable	26,561	-	26,561	27,054
	Collections at all services	5,564	-	5,564	5,189
12	Special collections	-	-	-	-
	Giving for Lay Ministry Assistant	-	2,661	2,661	6,963
	Giving for Children & Families Worker	-	4,800	4,800	4,831
	Giving for the Murrells (Bible translation)	-	2,100	2,100	2,013
	Giving for the Vargases (Bolivia)	-	150	150	150
	Giving for Christians Against Poverty	-	1,995	1,995	2,035
	Giving for Breeze Translate	-	255	255	-
	Friends of St Leonards for major building costs	-	26,703	26,703	11,567
	Listed Places of Worship scheme VAT		17,772	17,772	-
	Grant from Diocesan Bell Fund	-	5,200	5,200	-
	Legacies	2,626	-	2,626	2,000
		149,639	61,636	211,275	174,837
	2(b) **Young peoples work**				
	Youth Worker events	1,435	-	1,435	1,870
	2(c) **Other voluntary income**				
	Carnival	525	-	525	-
	Other donations	61	-	61	31
		586	-	586	31
	2(d) **Income from charitable and ancillary trading**				
15	Church Hall lettings	6,330	-	6,330	7,020
	Church lettings	1,097	-	1,097	2,150
		7,427	-	7,427	9,170
	2(e) **Income from fees charged for services**				
	For Churchyard	4,002	-	4,002	4,644
	For St Leonard's	3,022	-	3,022	4,108
	Heating contribution	650	-	650	520
		7,674	-	7,674	9,272
	2(f) **Cassington Church**				
	Contribution towards share of joint expenses	1,500	-	1,500	1,500
	2(g) **Income from investments**				
	From endowment funds for Churchyard	-	254	254	248
	Bank interest	6,992	-	6,992	8,538
		6,992	254	7,246	8,786
	TOTAL INCOMING RESOURCES	175,253	61,890	237,143	205,466

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

Notes		Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	2024 £
	3. RESOURCES EXPENDED				
	3(a) **Grants**				
	Missionary and charitable giving				
12	Special collections	-	-	-	-
13	Mission giving	14,155	4,245	18,400	18,720
		14,155	4,245	18,400	18,720
	3(b) **Activities directly relating to the work of the church**				
	Ministry				
	Parish share	60,155	-	60,155	61,507
	Clergy expenses	963	-	963	1,222
	Lay Minister Assistant salary	24,203	2,661	26,864	25,863
	Lay Minister training	91	-	91	780
	Office hire	2,548	-	2,548	2,548
	Children & families work				
	Children & Families Worker	-	15	15	9,912
	Expenses	60	-	60	722
	Church				
	Heating & lighting	6,435	-	6,435	6,695
	Insurance	3,271	-	3,271	3,181
14	Repairs & renewals	6,056	-	6,056	9,057
	Service upkeep	2,255	-	2,255	2,094
	Cleaning	-	-	-	52
	Worship resources	3,172	-	3,172	2,709
	Breeze Translate	-	140	140	-
	Refreshments	504	-	504	461
	Sundries (including small groups)	-	-	-	134
15	Church Hall running costs	4,350	-	4,350	3,999
		114,063	2,816	116,879	130,936
	3(c) **Young peoples work**				
	Youth events	1,849	-	1,849	4,080
	Youth Worker expenses	397	-	397	418
	Training	-	-	-	219
	Sundry items	567	-	567	467
		2,813	-	2,813	5,184
	3(d) **Church management & administration**				
	Secretarial salary	13,741	-	13,741	13,226
	Hire of Church Office	2,912	-	2,912	2,912
	Outreach	479	-	479	426
	Postage, printing & stationery	2,599	-	2,599	1,202
	Other office expenses	2,793	-	2,793	3,254
	Churchyard maintenance	10,365	254	10,619	7,519
	Sundry expenses	575	-	575	509
		33,464	254	33,718	29,048
16	3(e) **Major building costs**				
	Church	57,603	49,675	107,278	14,947
	Church Hall	4,638	-	4,638	-
		62,241	49,675	111,916	14,947
	3(f) **Fundraising expenses**	243	-	243	146
	TOTAL RESOURCES EXPENDED	226,979	56,990	283,969	198,981

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

4 STAFF COSTS

The Vicar's stipend is not paid through the church payroll but is paid direct by the Church Commisioners. The PCC employs a part-time parish administrative secretary, a lay minister assistant, a part-time children and families worker and a cleaner for the church hall. None earned more than £60,000 during the year.

5 FIXED ASSETS FOR USE BY THE PCC

	2025	2024
	£	£
Freehold land and buildings		
Church Hall purchased in 1979 - at cost	15,352	15,352
Land for development purchased in 2017 - at cost	400,486	400,486
	415,838	415,838

No depreciation has been provided as the current estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years so that any depreciation charge would not be material. An impairment review is carried out at each year end and any resultant loss identified included in expenditure for the year.

Other

Office furniture and equipment is not capitalised unless the initial value exceeds £5,000.

6 INVESTMENT ASSETS

Central Board of Finance income shares originally purchased with the proceeds of legacies amounting to £5,750. At 31 December 2025, 475.38 shares were valued at £10,553. The income arising is available to support specific projects benefitting the youth of the village. Dividends are paid into the general account.

7 ENDOWMENT FUNDS

Income is received from the Churchyard Trust Fund and Eynsham Hoskyns Bequest. These funds are for the upkeep of the Churchyard, previously the responsibility of Eynsham Parish Council, but now managed by the PCC.
The Churchyard Trust Fund is invested in 172 Central Board of Finance shares valued at £3,818 at the year end.
The Eynsham Hoskyns Bequest is invested in 224 Central Board of Finance shares valued at £4,972 at the year end.

8 INCOME TAX RECOVERABLE ON GIFT AID DONATIONS

Full account has been taken at 31 December 2025 of the amount of income tax unclaimed on gift aid donations received at that date but not yet claimed.

	2025	2024
	£	£
9 DEBTORS AND PREPAYMENTS		
Gift Aid tax recoverable	3,340	3,442
Accrued income	1,229	2,241
Prepaid expenses	3,243	2,376
Other debtors	1,384	4,702
	9,196	12,761

	£	£
10 CREDITORS AND ACCRUALS		
Accounts payable	2,342	2,674
Accrued expenses	3,974	1,339
Income not yet expended	434	411
	6,750	4,424

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

11 GENERAL NOTE TO RESTRICTED AND DESIGNATED FUNDS

Separate CBF accounts are held for Church Building Repair and Hall Restoration.

12 SPECIAL COLLECTIONS

There were no special collections during the year (2024- £nil)

			2025	2024
	Unrestricted	Restricted	Total	
13 MISSION GIVING	£	£	£	£
Adventure Plus	1,400	-	1,400	1,400
Christians Against Poverty	1,405	1,995	3,400	3,800
Oxford Poverty Action Trust	-	-	-	-
Murrells	5,700	2,100	7,800	7,500
Vargases	2,850	150	3,000	3,000
Open Doors	1,400	-	1,400	1,400
Tear Fund	1,400	-	1,400	1,400
Needy Parishioners	-	-	-	220
	14,155	4,245	18,400	18,720
14 CHURCH REPAIRS	£	£	£	£
Heating system	1,989	-	1,989	3,790
Roof alarm	1,141	-	1,141	1,288
Lightning protection system	1,442	-	1,442	-
Gutter cleaning	420	-	420	-
Netting clock tower	780	-	780	-
Drainage	-	-	-	1,300
Electrical work	-	-	-	1,422
Chairs	-	-	-	504
Sundry maintenance	284	-	284	753
	6,056	-	6,056	9,057
15 CHURCH HALL RUNNING COSTS	£	£	£	£
Insurance	486	-	486	495
Electricity & gas	1,826	-	1,826	1,747
Cleaning	1,217	-	1,217	784
Repairs & maintenance	821	-	821	973
Total costs	4,350	-	4,350	3,999
Income from lettings and grants	6,330	-	6,330	7,020
Net income	1,980	-	1,980	3,021
16 MAJOR BUILDING COSTS	£	£	£	£
	Unrestricted	Restricted	Total	
Church				
Bells	840	38,452	39,292	11,567
Lighting	56,613	11,223	67,836	3,380
Energy audit	150	-	150	-
	57,603	49,675	107,278	14,947
Church Hall				
TV installation	4,638	-	4,638	-

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

17 **SUMMARY OF FUND MOVEMENTS**

	At 01-Jan-25 £	Incoming resources £	Resources expended £	Investment gains £	Fund transfers £	At 31-Dec-25 £
Unrestricted general reserves	483,541	167,727	(151,738)	(439)	(12,626)	486,465
Unrestricted designated funds						
Building repairs	74,713	-	(57,603)	-	12,626	29,736
Hall repairs	39,737	-	-	-	-	39,737
Young people	6,598	3,219	(1,850)	-	-	7,967
Holiday Club	343	-	-	-	-	343
Legacy for youth projects	4,769	305	(5,074)	-	-	-
Churchyard	36,314	4,002	(10,365)	-	-	29,951
Outreach	349	-	(349)	-	-	-
Vicar's discretionary	1,302	-	-	-	-	1,302
	164,125	7,526	(75,241)	-	12,626	109,036
Restricted funds						
Hall Restoration	3,243	-	-	-	-	3,243
Listed Places of Worship	-	17,772	(17,772)	-	-	-
Friends of St. Leonards	-	26,703	(26,703)	-	-	-
Diocesan Bell Fund	-	5,200	(5,200)	-	-	-
Christians Against Poverty	-	1,995	(1,995)	-	-	-
Children and Families Worker	-	4,800	(15)	-	-	4,785
Holiday Club	2,307	-	-	-	-	2,307
Lay Ministry Assistant	-	2,661	(2,661)	-	-	-
Overseas giving	-	2,250	(2,250)	-	-	-
Breeze Translate	-	255	(140)	-	-	115
Churchyard	-	254	(254)	-	-	-
	5,550	61,890	(56,990)	-	-	10,450
TOTAL ALL FUNDS	653,216	237,143	(283,969)	(439)	-	605,951

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

17 **SUMMARY OF FUND MOVEMENTS (CONTINUED)**

	At 01-Jan-24 £	Incoming resources £	Resources expended £	Investment gains £	Fund transfers £	At 31-Dec-24 £
Unrestricted general reserves	483,857	167,237	(155,799)	246	(12,000)	483,541
Unrestricted designated funds						
Building repairs	71,093	-	(3,380)	-	7,000	74,713
Hall repairs	34,737	-	-	-	5,000	39,737
Young people	5,197	5,480	(4,079)	-	-	6,598
Holiday Club	343	-	-	-	-	343
Legacy for youth projects	4,471	298	-	-	-	4,769
Churchyard	38,282	4,644	(6,612)	-	-	36,314
Outreach	775	-	(426)	-	-	349
Vicar's discretionary	1,522	-	(220)	-	-	1,302
	156,420	10,422	(14,717)	-	12,000	164,125
Restricted funds						
Hall Restoration	3,243	-	-	-	-	3,243
Friends of St. Leonards	-	11,567	(11,567)	-	-	-
Christians Against Poverty	-	2,035	(2,035)	-	-	-
Children and Families Worker	-	4,831	(4,831)	-	-	-
Holiday Club	2,307	-	-	-	-	2,307
Lay Ministry Assistant	-	6,963	(6,963)	-	-	-
Overseas giving	-	2,163	(2,163)	-	-	-
Churchyard	658	248	(906)	-	-	-
	6,208	27,807	(28,465)	-	-	5,550
TOTAL ALL FUNDS	646,485	205,466	(198,981)	246	-	653,216

18 **ALLOCATIONS TO DESIGNATED FUNDS**

The PCC has allocated £12,626 of free reserves generated for the year to the following designated funds:

	2025 £	2024 £
Church Building Repair Fund - for major fabric maintenance	12,626	7,000
Church Hall Repair Fund - for major fabric maintenance	-	5,000
	12,626	12,000

19 **SUMMARY OF ASSETS BY FUND**

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Tangible fixed assets	415,838	-	415,838	415,838
Investment fixed assets	10,553	-	10,553	10,992
Current assets	175,861	10,449	186,310	230,810
Liabilities - falling due in one year	(6,750)	-	(6,750)	(4,424)
	595,502	10,449	605,951	653,216

20 **RELATED PARTIES**

Donations received from Trustees (i.e. members of the PCC) and related persons during the year amounted to £30,978 (unrestricted) and £4,380 (restricted).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LEONARDS, EYNSHAM

England & Wales - Charity number 1165586

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2024

REGISTERED CHARITY NUMBER: 1165586

Ex Officio Members:	
Incumbent:	The Reverend Duncan Fraser
Wardens:	Mr Kenneth Johnston
	Mrs Ruth Lockwood
Elected Members:	Mr John Anderson (appointed 5 May 2024)
	Mrs Catherine Atherstone (to 4 May 2024)
	Mr Collins Chukwu
	Mr Neil Grady (appointed 5 May 2024)
	Mr Andrew Greenwood
	Mrs Sally Owen (appointed 5 May 2024)
	Mrs Margaret Thornton
	Mr Roy Wastie
	Mr. James Webster
Co-opted Member	Mrs Susan Greenwood (Safeguarding Lead)
Deanery Synod Members:	Mrs Catherine Atherstone (appointed 5 May 2024)
	Mr. Michael Sinfield
	Mr Alan Thornton
Ex Officio Members :	Reverend Dr Andrew Atherstone
Office Address:	21 High Street
	Eynsham
	Witney
	Oxon. OX29 4HE
Independent Examiner:	Jennifer Clarke
	22 Falstaff Close
	Eynsham,
	Oxon. OX29 4QA

Bankers: Santander,
Bootle
Merseyside, L30 4GB

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report and the unaudited financial statements of the charity for the year ended 31 December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice on 'Accounting and Reporting by Charities' SORP (FRS102) (second edition October 2019) in preparing the Annual Report and Financial Statements of the Charity.

The Church is registered with the Charity Commissioners and is an excepted Charity using an approved governing document issued by the Church of England.

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Power Measure. The PCC is a Registered Charity.

The method of appointment of PCC members is set out in the Church Representation Rules. At St. Leonard's the membership of the PCC consists of the incumbent (our Vicar), Churchwardens, members of Deanery Synod and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC.

The full PCC met nine times during the year, with an average level of attendance of 74%. Given its wide responsibilities the PCC has a number of committees each dealing with a particular aspect of parish life. These committees, which include youth management and finance, are all responsible to the PCC and report back to it regularly.

The Standing Committee of the PCC is also appointed by the PCC at its first meeting after the Annual General Meeting and this committee has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

Statement of Trustees Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity Law requires the Trustees to prepare Financial Statements for each financial year. Under that law the trustees have elected to prepare the Financial Statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and Applicable Law). The Financial Statements are required by law to give a true and fair view of the state of affairs of the Church and of the surplus or deficit of the Church for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards and statements of recommended practice 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 Church will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Church and which enable them to ensure that the Financial Statements comply with the Charities SORP. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk Management

The Trustees have considered the risks affecting the Charity and consider that the only risk of significance relates to Health and Safety of individuals within the Church and in regard to the building. All identified risks connected with the Church and Church Hall buildings have been insured against and a Safeguarding Policy has been implemented and is reviewed annually in connection with Health and Safety issues that arise.

Aim and purposes

St. Leonard's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is also specifically responsible for the maintenance of St. Leonard's Church, The Square, Eynsham and St. Leonard's Church Hall, Thames Street, Eynsham.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Leonard's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.

Provision of pastoral care for people living in the parish.

Missionary and outreach work.

To facilitate this work, it is important that we maintain the fabric of the Church of St. Leonard's and the Church Hall.

Public Benefit

The trustees have had due regard to the Charities Commission Public Benefit General Guidance in the way the work of the Charity is planned and provided. The benefit the charity provides to the public is to provide regular public worship open to all and to provide a sacred space for personal prayer and contemplation, and promoting the whole mission of the Church through provision of activities for senior citizens, parents and toddlers and other special needs groups.

Achievements and performance

Worship and Prayer

The PCC are keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. These include 9.00 a.m. where a more traditional Communion Service takes place twice a month and 10.30 a.m. where a more informal, but still structured, variety of services takes place, including Communion, Morning Worship and All in Services. There is also a Families At 4 Service once a month in the afternoon.

Music is also provided in a variety of forms, using both organ and piano and from a number of different Music Groups who lead the services, using both traditional Hymns and more modern songs.

Special services are also held for Remembrance Sunday, Memorial Service for the families of the Bereaved, as well as Christingle and a number of Carol Services at Christmas for different sections of the community.

During this year services have also been available online, via You Tube.

All are welcome to attend our regular services. At October 2024 there were 167 parishioners on the Church Electoral Roll, 32 of whom are not resident within the parish. 12 names were added during the year and 2 were removed through death. The average weekly adult attendance counted during October 2024, was 90 excluding those watching on line but this number increased at festivals. There is also an average of 13 children and young people attending.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through Baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping. We have celebrated 1 Baptism, 1 Wedding and held 17 funerals in our church this year.

Deanery Synod

Three members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church at both Deanery and Diocesan level. Guest speakers from the Diocese of Oxford were invited to speak at Synod Meetings during the year, and spoke on the Diocesan finances and Creation care in our churches. Presentations were also given on initiatives within 3 of the Benefices in the Deanery and further updates on the Pilgrim Paths project for the Deanery.

The Church Buildings

We would like our church to be open to our community for private prayer all the time but at present it has only been possible to leave the church open for some days during the week.

The ongoing need for repairs in both the Church and Church Hall has been recognised and regular provision is being made from general income towards known repair costs that will be required to both buildings. Plans are being formulated to replace the lighting in Church over the next two years.

During the week the hall is normally used by our mothers and toddlers on Monday morning and a good number of children and their carers, mothers, fathers and other carers, have been regular attenders at this group. The Hall also has a substantial number of outside lettings during the week.

A group for Mothers-to-be and young Mothers also runs in the Church on Monday mornings, and Youth Cell Groups have met in homes on three evenings each week.

A Warm Welcome initiative is run in the Church on Wednesday mornings and this has proved popular with between 20 and 30 members of the community meeting together for coffee and a chat.

Pastoral Care

Some members of our parish are unable to attend church due to sickness or age. Reverend Duncan Fraser has visited all church members who have requested it, to celebrate communion with them either at their homes or in hospital. It is hoped that a Pastoral Team will be established within the next year to assist Duncan with visiting and caring for the church community.

Mission and Evangelism

Helping those in need is a demonstration of our faith. The PCC has continued to give away 10% of the regular unrestricted giving from church members to a variety of Mission activities as detailed in the accounts and has also raised awareness of Mission by focusing on a particular Mission Agency during months of the year. Weekly Fellowship Groups also provide a means of building up the faith of those within the regular congregation.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

Ecumenical Relationships

The 3 churches in Eynsham (Anglican, Baptist and Catholic) have continued to work together during the year and a joint outdoor service is held on Good Friday each year. Other joint events, such as One World Week, are planned by the churches working together group.

Financial Review

Total receipts on unrestricted funds were £177,659 and on restricted funds were £27,807. Total committed giving decreased by 2.6 % during the year.

Total payments on unrestricted funds were £170,516 and on restricted funds were £20,465 as detailed in the Financial Statements. This represented a net increase of £7,143 on unrestricted funds and a net decrease of £658 on restricted funds in the year.

The net movement on unrestricted funds for the year was an excess of income over expenditure of £7,389 out of which £12,000 has been allocated to Designated Funds per note 18 to the accounts. The total unrestricted funds at 31 December 2024 increased from £640,277 to £647,666 but all except £56,711 of these unrestricted funds has been allocated towards specific projects.

The net movement on restricted funds for the year was a deficit of expenditure over income of £658 and the total restricted funds at 31 December 2024 decreased from £6,208 to £5,550.

Reserves policy

It is PCC policy to try to maintain a balance on unrestricted funds which equates to at least three months unrestricted payments, equivalent to £42,629, to cover emergency situations that may arise from time to time. This target is at present being met.

£74,713 had been designated towards specific Church Building Repairs and £39,737 towards specific Hall Building Repairs at 31 December 2024.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular we want to mention our present churchwardens Mr Kenneth Johnston and Mrs Ruth Lockwood who have worked so tirelessly on our behalf, and Mrs. Louise Parker for her great work in the Church Office, plus all the members of the PCC for their valuable contribution to our ministry and for keeping the church running.

Plans for future Periods

The aim is to continue and expand the current programme of work being carried out and to further expand the Families and Children's work and Youth work.

Independent Examiner

Jennifer Clarke agreed to continue as Independent Examiner for the Charity during the year.

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities and was approved by the Trustees on 6th April 2025

Michael J. Sutfield

ON BEHALF OF THE TRUSTEES

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S CHURCH EYNSHAM (THE PCC)

I report on the financial statements of St. Leonard's Church Eynsham for the year ended 31 December 2024 which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

As Trustees, the PCC's members are responsible for the preparation of the financial statements. The PCC's members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- Examine the financial statements under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and
- State whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the PCC's members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiners Statement

In accordance with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect the requirements:
   - To keep accounting records in accordance with section 130 of the 2011 Act and
   - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met **OR**
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Jennifer Clarke A C A



22 Falstaff Close,

Eynsham, OX29 4QA

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2024

Notes		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
	INCOMING RESOURCES				
2a	Income from donors	147,278	27,559	174,837	159,360
2b	Young people's work	1,870	-	1,870	3,103
2c	Other voluntary income	31	-	31	703
2d	Income from charitable and ancillary trading	9,170	-	9,170	7,201
2e	Income from fees charged for services etc.	9,272	-	9,272	8,600
2f	Cassington Church	1,500	-	1,500	3,000
2g	Income from investments	8,538	248	8,786	7,664
	TOTAL INCOMING RESOURCES	177,659	27,807	205,466	189,631
	RESOURCES EXPENDED				
3a	Grants	14,522	4,198	18,720	17,400
3b	Activities relating directly to work of church	119,142	11,794	130,936	102,317
3c	Young people's work	5,184	-	5,184	4,991
3d	Church management and administration	28,142	906	29,048	19,404
3e	Major building costs	3,380	11,567	14,947	40,263
3f	Fundraising expenses	146	-	146	226
	TOTAL RESOURCES EXPENDED	170,516	28,465	198,981	184,601
	NET INCOME (EXPENDITURE)	7,143	(658)	6,485	5,030
	Transfers between funds	-	-	-	-
6	Unrealised (loss) gain on investment	246	-	246	924
	Adjustment to land cost	-	-	-	-
	NET MOVEMENT OF FUNDS	7,389	(658)	6,731	5,954
	BALANCES BROUGHT FORWARD AT 1 JANUARY 2024	640,277	6,208	646,485	640,531
	BALANCES CARRIED FORWARD AT 31 DECEMBER 2024	647,666	5,550	653,216	646,485

The notes on pages 9 to 16 form part of these financial statements

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

BALANCE SHEET AT 31 DECEMBER 2024

Notes		£	2024 £	2023 £
	FIXED ASSETS			
5	Tangible fixed assets		415,838	415,838
6	Investment assets		10,992	10,746
			426,830	426,584
	CURRENT ASSETS			
9	Debtors and prepayments	12,761		8,463
	Cash at Central Board of Finance	160,330		152,249
	Cash at bank - deposit accounts	41,016		40,725
	Cash at bank - current accounts	16,703		24,932
	Cash in hand	-		-
		230,810		226,369
	LIABILITIES - AMOUNTS FALLING DUE WITHIN ONE YEAR			
10	Creditors and accruals	4,424		6,468
		4,424		6,468
	NET CURRENT ASSETS		226,386	219,901
	NET ASSETS		653,216	646,485
	FUNDS			
	Unrestricted			
	General - Free Reserve		56,711	57,273
5&6	General - Fixed & Investment Assets		426,830	426,584
17	Designated		164,125	156,420
17	**Restricted**		5,550	6,208
			653,216	646,485

The notes on pages 9 to 16 form part of these financial statements

Approved by the Parochial Church Council on 6 April 2025 and signed on its behalf by:

.....
Chairman

.....
Church Warden

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Accounting Policies

(a) Accounting convention

The PCC 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 governing the individual Accounts of PCC's and with the Regulations 'true and fair view' provisions together with FRS 102 (2016) as the applicable accounting standard and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP) (FRS 102) (second edition October 2019) .

The PCC has taken advantage of the reduced disclosure exemption permitted under Section 7 of FRS 102 in not producing a Statement of Cash Flows.

The financial statements have been prepared under the historical cost convention. They include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

(b) Fund Accounting

Unrestricted (General) funds represent the income funds of the PCC that are not subject to any restrictions regarding their use and are available for spending on the general purposes of the PCC.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes in the future, and which are therefore not included in its 'free reserves' as disclosed in the Trustees Report.

Restricted funds represent donations received for a specific object or purpose. The funds may only be expended on the specific object or purpose for which they were given. Any balance remaining unspent at the end of each year will be carried forward as a balance on that fund.

(c) Incoming Resources

Voluntary income

Collections are recognised when received by or on behalf of the PCC.

Income from donors is recognised only when received.

Income tax recoverable on gift aid donations and the Gift Aid Small Donations Scheme (GASDS) is recognised when the income to which they relate is received and if documentation is in place to support the appropriate claim, or when gift aid declarations are received, if later.

Legacies to the PCC are accounted for as soon as the PCC is notified of the legal entitlement, the amount due, and when it is reasonably certain that the amount will be received.

Other ordinary income

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

Income from investments

Interest is accounted for when receivable.

All incoming resources are accounted for gross.

(d) Resources Expended

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

The diocesan quota, or parish share, is accounted for when paid.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

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

(e) Irrecoverable VAT

The Charity is not registered for VAT and hence is unable to recover VAT on expenditure incurred, which is shown gross in the Financial Statements.

(f) Taxation

The Charity is exempt from Corporation Tax on its charitable activities.

Fixed Assets

Consecrated land and building and movable church furnishings and equipment

Consecrated and beneficed property is excluded from the accounts in accordance with S10 (2) (a) and (c) of the Charities Act 2011.

No value is placed on movable church furnishings and equipment held by the Church Wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings and equipment, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other fixed assets

Furnishings and equipment used elsewhere within the church premises were written off when the asset was acquired, except that individual items costing in excess of £5,000 are capitalised and written off over their expected useful lives, providing they can be used for more than one year.

Investments are valued at market value at 31st December.

Freehold Properties

These have been included at their cost. No depreciation has been provided for on buildings, as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years so that any depreciation charge would be immaterial. An impairment review is carried out at each year end and any resultant loss identified included in expenditure for the year. The properties are held by the Oxford Diocesan Church Trust, as custodian trustees on behalf of the PCC.

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Notes			Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	2023 £
	2. INCOMING RESOURCES					
	2(a)	**Income from donors**				
		Stewardship giving	113,035	-	113,035	115,993
8		Income tax recoverable	27,054	-	27,054	26,329
		Collections at all services	5,189	-	5,189	5,521
12		Special collections	-	-	-	-
		Giving for Lay Ministry Assistant	-	6,963	6,963	3,150
		Giving for Children & Families Worker	-	4,831	4,831	3,897
		Giving for the Murrells (Bible translation)	-	2,013	2,013	1,950
		Giving for the Vargases (Bolivia)	-	150	150	150
		Giving for Christians Against Poverty	-	2,035	2,035	2,370
		Friends of St Leonards for major building costs	-	11,567	11,567	-
		Legacies	2,000	-	2,000	-
			147,278	27,559	174,837	159,360
	2(b)	**Young peoples work**				
		Youth Worker events	1,870	-	1,870	3,103
		Holiday Club subscriptions and fundraising	-	-	-	-
		Sundry subscriptions and fundraising	-	-	-	-
			1,870	-	1,870	3,103
	2(c)	**Other voluntary income**				
		Carnival	-	-	-	550
		Other donations	31	-	31	153
			31	-	31	703
	2(d)	**Income from charitable and ancillary trading**				
15		Church Hall lettings	7,020	-	7,020	5,636
		Church lettings	2,150	-	2,150	1,565
			9,170	-	9,170	7,201
	2(e)	**Income from fees charged for services**				
		For Churchyard	4,644	-	4,644	4,669
		For St Leonard's	4,108	-	4,108	3,196
		Heating contribution	520	-	520	735
			9,272	-	9,272	8,600
	2(f)	**Cassington Church**				
		Contribution towards share of joint expenses	1,500	-	1,500	3,000
	2(g)	**Income from investments**				
		From endowment funds for Churchyard	-	248	248	245
		Bank interest	8,538	-	8,538	7,419
			8,538	248	8,786	7,664
	TOTAL INCOMING RESOURCES		177,659	27,807	205,466	189,631

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Notes		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
	3. RESOURCES EXPENDED				
	3(a) **Grants**				
	Missionary and charitable giving				
12	Special collections	-	-	-	-
13	Mission giving	14,522	4,198	18,720	17,400
		14,522	4,198	18,720	17,400
	3(b) **Activities directly relating to the work of the church**				
	Ministry				
	Parish share	61,507	-	61,507	62,841
	Clergy expenses	1,222	-	1,222	1,136
	Lay Minister Assistant salary	18,900	6,963	25,863	3,878
	Lay Minister training	780	-	780	660
	Office hire	2,548	-	2,548	2,548
	Children & families work				
	Children & Families Worker	5,081	4,831	9,912	5,155
	Expenses	722	-	722	1,725
	Church				
	Heating & lighting	6,695	-	6,695	8,351
	Insurance	3,181	-	3,181	3,089
14	Repairs & renewals	9,057	-	9,057	4,314
	Service upkeep	2,094	-	2,094	2,022
	Bellringing	-	-	-	300
	Cleaning	52	-	52	68
	Worship resources	2,709	-	2,709	1,882
	Refreshments	461	-	461	391
	Sundries (including small groups)	134	-	134	17
15	Church Hall running costs	3,999	-	3,999	3,940
		119,142	11,794	130,936	102,317
	3(c) **Young peoples work**				
	Youth events	4,080	-	4,080	3,654
	Youth Worker expenses	418	-	418	911
	Training	219	-	219	-
	Sundry items	467	-	467	426
		5,184	-	5,184	4,991
	3(d) **Church management & administration**				
	Secretarial expenses	13,226	-	13,226	12,727
	Hire of Church Office	2,912	-	2,912	2,220
	Outreach	426	-	426	177
	Postage, printing & stationery	1,202	-	1,202	1,101
	Other office expenses	3,254	-	3,254	2,537
	Churchyard maintenance	6,613	906	7,519	5
	Sundry expenses	509	-	509	637
		28,142	906	29,048	19,404
16	3(e) **Major building costs**				
	Church	3,380	11,567	14,947	-
	Church Hall	-	-	-	40,263
		3,380	11,567	14,947	40,263
	3(f) **Fundraising expenses**	146	-	146	226
	TOTAL RESOURCES EXPENDED	170,516	28,465	198,981	184,601

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

4 STAFF COSTS

The Vicar's stipend is not paid through the church payroll but is paid direct by the Church Commisioners. The PCC employs a part-time parish administrative secretary, a lay minister assistant, a part-time children and families worker and a cleaner for the church hall. None earned more than £60,000 during the year.

5 FIXED ASSETS FOR USE BY THE PCC

	2024	2023
Freehold land and buildings	£	£
Church Hall purchased in 1979 - at cost	15,352	15,352
Land for development purchased in 2017 - at cost	400,486	400,486
	415,838	415,838

No depreciation has been provided as the current estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years so that any depreciation charge would not be material. An impairment review is carried out at each year end and any resultant loss identified included in expenditure for the year.

Other

Office furniture and equipment is not capitalised unless the initial value exceeds £5,000.

6 INVESTMENT ASSETS

Central Board of Finance income shares originally purchased with the proceeds of legacies amounting to £5,750. At 31 December 2024, 475.38 shares were valued at £10,992 . The income arising is available to support specific projects benefitting the youth of the village. Dividends are paid into the general account.

7 ENDOWMENT FUNDS

Income is received from the Churchyard Trust Fund and Eynsham Hoskyns Bequest. These funds are for the upkeep of the Churchyard, previously the responsibility of Eynsham Parish Council, but now managed by the PCC.
The Churchyard Trust Fund is invested in 172 Central Board of Finance shares valued at £3,977 at the year end.
The Eynsham Hoskyns Bequest is invested in 224 Central Board of Finance shares valued at £5,179 at the year end.

8 INCOME TAX RECOVERABLE ON GIFT AID DONATIONS

Full account has been taken at 31 December 2024 of the amount of income tax unclaimed on gift aid donations received at that date but not yet claimed.

	2024	2023
9 DEBTORS AND PREPAYMENTS	£	£
Gift Aid tax recoverable	3,442	2,191
Accrued income	2,241	3,026
Prepaid expenses	2,376	1,606
Other debtors	4,702	1,640
	12,761	8,463

10 CREDITORS AND ACCRUALS	£	£
Accounts payable	2,674	4,963
Accrued expenses	1,339	1,505
Income not yet expended	411	-
	4,424	6,468

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

11 GENERAL NOTE TO RESTRICTED AND DESIGNATED FUNDS

Separate CBF accounts are held for Church Building Repair and Hall Restoration.

12 SPECIAL COLLECTIONS

There were no special collections during the year (2023- £nil)

			2024	2023
	Unrestricted	Restricted	Total	
13 MISSION GIVING	£	£	£	£
Adventure Plus	1,400	-	1,400	1,125
Christians Against Poverty	1,765	2,035	3,800	2,400
Oxford Poverty Action Trust	-	-	-	1,125
Murrells	5,487	2,013	7,500	7,500
Vargases	2,850	150	3,000	3,000
Open Doors	1,400	-	1,400	1,125
Tear Fund	1,400	-	1,400	1,125
Needy Parishioners	220	-	220	-
	14,522	4,198	18,720	17,400
14 CHURCH REPAIRS	£	£	£	£
Heating system	3,790	-	3,790	1,529
Roof alarm	1,288	-	1,288	1,414
Roof cleaning and repairs	-	-	-	500
Drainage	1,300	-	1,300	-
Electrical work	1,422	-	1,422	-
Chairs	504	-	504	-
Sundry maintenance	753	-	753	871
	9,057	-	9,057	4,314
15 CHURCH HALL RUNNING COSTS	£	£	£	£
Insurance	495	-	495	468
Electricity & gas	1,747	-	1,747	2,273
Cleaning	784	-	784	907
Repairs & maintenance	973	-	973	292
Total costs	3,999	-	3,999	3,940
Income from lettings and grants	7,020	-	7,020	5,636
Net income (costs)	3,021	-	3,021	1,696
16 MAJOR BUILDING COSTS	£	£	£	£
	Unrestricted	Restricted	Total	
Church				
Bells	-	11,567	11,567	-
Lighting	3,380	-	3,380	-
	3,380	11,567	14,947	-
Church Hall				
Roof	-	-	-	3,078
Floor	-	-	-	33,119
New Boiler	-	-	-	4,066
	-	-	-	40,263

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

17 **SUMMARY OF FUND MOVEMENTS**

	At 01-Jan-24 £	Incoming resources £	Resources expended £	Investment gains £	Fund transfers £	At 31-Dec-24 £
Unrestricted general reserves	483,857	167,237	(155,799)	246	(12,000)	483,541
Unrestricted designated funds						
Building repairs	71,093	-	(3,380)	-	7,000	74,713
Hall repairs	34,737	-	-	-	5,000	39,737
Young people	5,197	5,480	(4,079)	-	-	6,598
Holiday Club	343	-	-	-	-	343
Legacy for youth projects	4,471	298	-	-	-	4,769
Churchyard	38,282	4,644	(6,612)	-	-	36,314
Outreach	775	-	(426)	-	-	349
Vicar's discretionary	1,522	-	(220)	-	-	1,302
	156,420	10,422	(14,717)	-	12,000	164,125
Restricted funds						
Hall Restoration	3,243	-	-	-	-	3,243
Friends of St. Leonards	-	11,567	(11,567)	-	-	-
Christians Against Poverty	-	2,035	(2,035)	-	-	-
Children and Families Worker	-	4,831	(4,831)	-	-	-
Holiday Club	2,307	-	-	-	-	2,307
Lay Minister Assistant	-	6,963	(6,963)	-	-	-
Overseas giving	-	2,163	(2,163)	-	-	-
Churchyard	658	248	(906)	-	-	-
	6,208	27,807	(28,465)	-	-	5,550
TOTAL ALL FUNDS	646,485	205,466	(198,981)	246	-	653,216

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

17 SUMMARY OF FUND MOVEMENTS (CONTINUED)

	At 01-Jan-23 £	Incoming resources £	Resources expended £	Investment gains £	Fund transfers £	At 31-Dec-23 £
Unrestricted general reserves	451,458	172,906	(131,431)	924	(10,000)	483,857
Unrestricted designated funds						
Building repairs	66,093	-	-	-	5,000	71,093
Hall repairs	70,000	-	(40,263)	-	5,000	34,737
Young people	6,405	-	(1,208)	-	-	5,197
Holiday Club	343	-	-	-	-	343
Legacy for youth projects	4,177	294	-	-	-	4,471
Churchyard	33,613	4,669	-	-	-	38,282
Outreach	952	-	(177)	-	-	775
Vicar's discretionary	1,522	-	-	-	-	1,522
	183,105	4,963	(41,648)	-	10,000	156,420
Restricted funds						
Hall Restoration	3,243	-	-	-	-	3,243
Land development	-	-	-	-	-	-
Christians Against Poverty	-	2,370	(2,370)	-	-	-
Children and Families Worker	-	3,897	(3,897)	-	-	-
Holiday Club	2,307	-	-	-	-	2,307
Youth work	-	3,150	(3,150)	-	-	-
Overseas giving	-	2,100	(2,100)	-	-	-
Churchyard	418	245	(5)	-	-	658
	5,968	11,762	(11,522)	-	-	6,208
TOTAL ALL FUNDS	640,531	189,631	(184,601)	924	-	646,485

18 ALLOCATIONS TO DESIGNATED FUNDS

The PCC has allocated £12,000 of free reserves generated for the year to the following designated funds:

	2024 £	2023 £
Church Building Repair Fund - for major fabric maintenance	7,000	5,000
Church Hall Repair Fund - for major fabric maintenance	5,000	5,000
	12,000	10,000

19 SUMMARY OF ASSETS BY FUND

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Tangible fixed assets	415,838	-	415,838	415,838
Investment fixed assets	10,992	-	10,992	10,746
Current assets	225,261	5,549	230,810	226,369
Liabilities - falling due in one year	(4,424)	-	(4,424)	(6,468)
	647,667	5,549	653,216	646,485

20 RELATED PARTIES

Donations received from Trustees (i.e. members of the PCC) and related persons during the year amounted to £25,731 (unrestricted) and £4,310 (restricted).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LEONARDS, EYNSHAM

England & Wales - Charity number 1165586

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2023

REGISTERED CHARITY NUMBER: 1165586

Ex Officio Members:	
Incumbent:	The Reverend Duncan Fraser
Wardens:	Mr Kenneth Johnston
	Mrs Ruth Lockwood
Elected Members:	Mrs Catherine Atherstone
	Mr Collins Chukwu (appointed 14 May 2023)
	Mr Andrew Greenwood
	Mrs. Susan Greenwood
	Mr. Nicholas Page (resigned 7 February 2023)
	Mrs Margaret Thornton
	Mr Roy Wastie (appointed 14 May 2023)
	Mr. James Webster
Deanery Synod Members:	Mr Oliver Shaw (resigned 14 May 2023)
	Mr. Michael Sinfield
	Mr Alan Thornton (appointed 14 May 2023)
	Mr. Roy Wastie (resigned 14 May 2023)
Ex Officio Members:	Reverend Dr Andrew Atherstone
Office Address:	21 High Street
	Eynsham
	Witney
	Oxon. OX29 4HE
Independent Examiner:	Jennifer Clarke
	22 Falstaff Close
	Eynsham,
	Oxon. OX29 4QA
Bankers:	Santander,
	Bootle
	Merseyside, L30 4GB

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report and the unaudited financial statements of the charity for the year ended 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice on 'Accounting and Reporting by Charities' SORP (FRS102) (second edition October 2019) in preparing the Annual Report and Financial Statements of the Charity.

The Church is registered with the Charity Commissioners and is an excepted Charity using an approved governing document issued by the Church of England.

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Power Measure. The PCC is a Registered Charity.

The method of appointment of PCC members is set out in the Church Representation Rules. At St. Leonard's the membership of the PCC consists of the incumbent (our Vicar), Churchwardens, members of Deanery Synod and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC.

The full PCC met seven times during the year, with an average level of attendance of 65%. Given its wide responsibilities the PCC has a number of committees each dealing with a particular aspect of parish life. These committees, which include youth management and finance, are all responsible to the PCC and report back to it regularly.

The Standing Committee of the PCC is also appointed by the PCC at its first meeting after the Annual General Meeting and this committee has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

Statement of Trustees Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity Law requires the Trustees to prepare Financial Statements for each financial year. Under that law the trustees have elected to prepare the Financial Statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and Applicable Law). The Financial Statements are required by law to give a true and fair view of the state of affairs of the Church and of the surplus or deficit of the Church for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards and statements of recommended practice 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 Church will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Church and which enable them to ensure that the Financial Statements comply with the Charities SORP. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

Risk Management

The Trustees have considered the risks affecting the Charity and consider that the only risk of significance relates to Health and Safety of individuals within the Church and in regard to the building. All identified risks connected with the Church and Church Hall buildings have been insured against and a Safeguarding Policy has been implemented and reviewed annually in connection with Health and Safety issues that arise.

Aim and purposes

St. Leonard's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is also specifically responsible for the maintenance of St. Leonard's Church, The Square, Eynsham and St. Leonard's Church Hall, Thames Street, Eynsham.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Leonard's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.

Provision of pastoral care for people living in the parish.

Missionary and outreach work.

To facilitate this work, it is important that we maintain the fabric of the Church of St. Leonard's and the Church Hall.

Public Benefit

The trustees have had due regard to the Charities Commission Public Benefit General Guidance in the way the work of the Charity is planned and provided. The benefit the charity provides to the public is to provide regular public worship open to all and to provide a sacred space for personal prayer and contemplation, and promoting the whole mission of the Church through provision of activities for senior citizens, parents and toddlers and other special needs groups.

Achievements and performance

Worship and Prayer

The PCC are keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. These include 9.00 a.m. where a more traditional Communion Service takes place twice a month and 10.30 a.m. where a more informal, but still structured, variety of services takes place, including Communion, Morning Worship and All in Services.

Music is also provided in a variety of forms, using both organ and piano and from a number of different Music Groups who lead the services, using both traditional Hymns and more modern songs.

Special services are also held for Remembrance Sunday, Memorial Service for the families of the Bereaved, as well as Christingle and a number of Carol Services at Christmas for different sections of the community.

During this year services have also been available online, via You Tube.

All are welcome to attend our regular services. At October 2023 there were 157 parishioners on the Church Electoral Roll. 29 of whom are not resident within the parish. 5 names were added during the year and 2 were removed through death and a further 3 were removed through moving away. The average weekly adult attendance counted during October 2023, was 87 excluding those watching on line but this number increased at festivals. There is also an average of 13 children and young people attending.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through Baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping. We have celebrated 2 Baptisms, 4 Weddings and held 14 funerals in our church this year.

Deanery Synod

Two members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church at both Deanery and Diocesan level. Guest speakers from the Diocese of Oxford were invited to speak at Synod Meetings during the year, and spoke on planning our Deanery Mission Action Plan, establishing pilgrim paths in the Deanery and about Kairos Palestine.

The Church Buildings

We would like our church to be open to our community for private prayer all the time but at present it has only been possible to leave the church open for some days during the week.

The ongoing need for repairs in both the Church and Church Hall has been recognised and regular provision is being made from general income towards known repair costs that will be required to both buildings. Substantial repairs were made to the Church Hall during the year and plans are being formulated to replace the lighting in Church over the next two years.

During the week the hall is normally used by our mothers and toddlers on Monday morning and a good number of children and their carers, mothers, fathers and other carers, have been regular attenders at this group. The Hall also has a substantial number of outside lettings during the week.

A group for Mothers-to-be and young Mothers also runs in the Church on Monday mornings, and Youth Cell Groups have met in homes on three evenings each week.

Pastoral Care

Some members of our parish are unable to attend church due to sickness or age. Reverend Duncan Fraser has visited all church members who have requested it, to celebrate communion with them either at their homes or in hospital.

Mission and Evangelism

Helping those in need is a demonstration of our faith. The PCC has continued to give away 10% of the regular unrestricted giving from church members to a variety of Mission activities as detailed in the accounts and has also raised awareness of Mission by focusing on a particular Mission Agency during the year. Weekly Fellowship Groups also provide a means of building up the faith of those within the regular congregation.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

Ecumenical Relationships

The 3 churches in Eynsham (Anglican, Baptist and Catholic) have continued to work together during the year and a joint outdoor service is held on Good Friday each year. Other joint events, such as One World Week, ,are planned by the churches working together group.

Financial Review

Total receipts on unrestricted funds were £174,766 and on restricted funds were £11,762. Total committed giving increased by 2.7 % during the year.

Total payments on unrestricted funds were £169,976 and on restricted funds were £11,522 as detailed in the Financial Statements. This represented a net increase of £4,790 on unrestricted funds and a net increase of £240 on restricted funds in the year.

The net movement on unrestricted funds for the year was an excess of income over expenditure of £5,714 out of which £10,000 has been allocated to Designated Funds per note 18 to the accounts. The total unrestricted funds at 31 December 2023 increased from £634,563 to £640,277 but all except £57,273 of these unrestricted funds has been allocated towards specific projects.

The net movement on restricted funds for the year was a surplus of income over expenditure of £240 and the total restricted funds at 31 December 2023 increased from £5,968 to £6,208.

Reserves policy

It is PCC policy to try to maintain a balance on unrestricted funds which equates to at least three months unrestricted payments, equivalent to £42,494, to cover emergency situations that may arise from time to time. This target is at present being met.

£71,093 had been designated towards specific Church Building Repairs and £34,737 towards specific Hall Building Repairs at 31 December 2023.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular we want to mention our present churchwardens Mr Kenneth Johnston and Mrs Ruth Lockwood who have worked so tirelessly on our behalf, and Mrs. Louise Parker for her great work in the Church Office, plus all the members of the PCC for their valuable contribution to our ministry and for keeping the church running.

Plans for future Periods

The aim is to continue and expand the current programme of work being carried out and to further expand the Families and Children's work and Youth work.

Independent Examiner

Jennifer Clarke agreed to continue as Independent Examiner for the Charity during the year.

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities and was approved by the Trustees on 5 May 2024

Michael J. Suffell

ON BEHALF OF THE TRUSTEES

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S CHURCH EYNSHAM (THE PCC)

I report on the financial statements of St. Leonard's Church Eynsham for the year ended 31 December 2023 which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

As Trustees, the PCC's members are responsible for the preparation of the financial statements. The PCC's members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- Examine the financial statements under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and
- State whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the PCC's members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiners Statement

In accordance with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect the requirements:
   - To keep accounting records in accordance with section 130 of the 2011 Act and
   - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met **OR**
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Jennifer Clarke A C A

22 Falstaff Close,

Eynsham, OX29 4QA



5 May 2024

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2023

Notes		Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
	INCOMING RESOURCES				
2a	Income from donors	147,843	8,367	156,210	154,228
2b	Young people's work	-	3,150	3,150	2,882
2c	Other voluntary income	703	-	703	662
2d	Income from charitable and ancillary trading	7,201	-	7,201	3,158
2e	Income from fees charged for services etc.	8,600	-	8,600	9,825
2f	Cassington Church	3,000	-	3,000	2,500
2g	Income from investments	7,419	245	7,664	2,474
	TOTAL INCOMING RESOURCES	174,766	11,762	186,528	175,729
	RESOURCES EXPENDED				
3a	Grants	12,930	4,470	17,400	21,110
3b	Activities relating directly to work of church	92,578	3,897	96,475	94,229
3c	Young people's work	4,580	3,150	7,730	15.481
3d	Church management and administration	19,399	5	19,404	18,738
3e	Major building costs	40,263	-	40,263	11,405
3f	Fundraising expenses	226	-	226	73
	TOTAL RESOURCES EXPENDED	169,976	11,522	181,498	161,036
	NET INCOME (EXPENDITURE)	4,790	240	5,030	14,693
	Transfers between funds	-	-	-	-
6	Unrealised (loss) gain on investment	924	-	924	(1,310)
	Adjustment to land cost	-	-	-	(722)
	NET MOVEMENT OF FUNDS	5,714	240	5,954	12,661
	BALANCES BROUGHT FORWARD AT 1 JANUARY 2023	634,563	5,968	640,531	627,870
	BALANCES CARRIED FORWARD AT 31 DECEMBER 2023	640,277	6,208	646,485	640,531

The notes on pages 9 to 16 form part of these financial statements

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

BALANCE SHEET AT 31 DECEMBER 2023

Notes		£	2023 £	2022 £
	FIXED ASSETS			
5	Tangible fixed assets		415,838	415,838
6	Investment assets		10,746	9,822
			426,584	425,660
	CURRENT ASSETS			
9	Debtors and prepayments	8,463		3,812
	Cash at Central Board of Finance	152,249		147,521
	Cash at bank - deposit accounts	40,725		50,370
	Cash at bank - current accounts	24,932		23,831
	Cash in hand	-		-
		226,369		225,534
	LIABILITIES - AMOUNTS FALLING DUE WITHIN ONE YEAR			
10	Creditors and accruals	6,468		10,663
		6,468		10,663
	NET CURRENT ASSETS		219,901	214,871
	NET ASSETS		646,485	640,531
	FUNDS			
	Unrestricted			
	General - Free Reserve		57,273	25,798
5&6	General - Fixed & Investment Assets		426,584	425,660
17	Designated		156,420	183,105
17	**Restricted**		6,208	5,968
			646,485	640,531

The notes on pages 9 to 16 form part of these financial statements

Approved by the Parochial Church Council on 5 May 2024 and signed on its behalf by:

D Fraser
.....
Chairman

K Johnston
.....
Church Warden

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Accounting Policies

(a) Accounting convention

The PCC 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 governing the individual Accounts of PCC's and with the Regulations 'true and fair view' provisions together with FRS 102 (2016) as the applicable accounting standard and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP) (FRS 102) (second edition October 2019) .

The PCC has taken advantage of the reduced disclosure exemption permitted under Section 7 of FRS 102 in not producing a Statement of Cash Flows.

The financial statements have been prepared under the historical cost convention. They include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

(b) Fund Accounting

Unrestricted (General) funds represent the income funds of the PCC that are not subject to any restrictions regarding their use and are available for spending on the general purposes of the PCC.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes in the future, and which are therefore not included in its 'free reserves' as disclosed in the Trustees Report.

Restricted funds represent donations received for a specific object or purpose. The funds may only be expended on the specific object or purpose for which they were given. Any balance remaining unspent at the end of each year will be carried forward as a balance on that fund.

(c) Incoming Resources

Voluntary income

Collections are recognised when received by or on behalf of the PCC.

Income from donors is recognised only when received.

Income tax recoverable on gift aid donations and the Gift Aid Small Donations Scheme (GASDS) is recognised when the income to which they relate is received and if documentation is in place to support the appropriate claim, or when gift aid declarations are received, if later.

Legacies to the PCC are accounted for as soon as the PCC is notified of the legal entitlement, the amount due, and when it is reasonably certain that the amount will be received.

Other ordinary income

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

Income from investments

Interest is accounted for when receivable.

All incoming resources are accounted for gross.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

(d) Resources Expended

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

The diocesan quota, or parish share, is accounted for when paid.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

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

(e) Irrecoverable VAT

The Charity is not registered for VAT and hence is unable to recover VAT on expenditure incurred, which is shown gross in the Financial Statements.

(f) Taxation

The Charity is exempt from Corporation Tax on its charitable activities.

Fixed Assets

Consecrated land and building and movable church furnishings and equipment

Consecrated and beneficed property is excluded from the accounts in accordance with S10 (2) (a) and (c) of the Charities Act 2011.

No value is placed on movable church furnishings and equipment held by the Church Wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings and equipment, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed

Other fixed assets

Furnishings and equipment used elsewhere within the church premises were written off when the asset was acquired, except that individual items costing in excess of £5,000 are capitalised and written off over their expected useful lives, providing they can be used for more than one year.

Investments are valued at market value at 31st December.

Freehold Properties

These have been included at their cost. No depreciation has been provided for on buildings, as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years so that any depreciation charge would be immaterial. An impairment review is carried out at each year end and any resultant loss identified included in expenditure for the year. The properties are held by the Oxford Diocesan Church Trust, as custodian trustees on behalf of the PCC.

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Notes		Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
	2. INCOMING RESOURCES				
	2(a) **Income from donors**				
	Stewardship giving	115,993	-	115,993	114,595
8	Income tax recoverable	26,329	-	26,329	26,078
	Collections at all services	5,521	-	5,521	3,115
12	Special collections	-	-	-	-
	Giving for Children & Families Worker	-	3,897	3,897	4,425
	Giving for the Murrells (Bible translation)	-	1,950	1,950	1,950
	Giving for the Vargases (Bolivia)	-	150	150	194
	Giving for Christians Against Poverty	-	2,370	2,370	1,995
	Giving for land purchase and development	-	-	-	1,676
	Other specific giving	-	-	-	-
	Legacies	-	-	-	200
		147,843	8,367	156,210	154,228
	2(b) **Young peoples work**				
	Giving for Youth Worker	-	3,150	3,150	2,882
	Holiday Club subscriptions and fundraising	-	-	-	-
	Sundry subscriptions and fundraising	-	-	-	-
		-	3,150	3,150	2,882
	2(c) **Other voluntary income**				
	Carnival	550	-	550	600
	Other donations	153	-	153	62
		703	-	703	662
	2(d) **Income from charitable and ancillary trading**				
15	Church Hall lettings	5,636	-	5,636	2,548
	Church lettings	1,565	-	1,565	610
		7,201	-	7,201	3,158
	2(e) **Income from fees charged for services**				
	For Churchyard	4,669	-	4,669	5,608
	For St Leonard's	3,196	-	3,196	4,217
	Heating contribution	735	-	735	-
		8,600	-	8,600	9,825
	2(f) **Cassington Church**				
	Contribution towards share of joint expenses	3,000	-	3,000	2,500
	2(g) **Income from investments**				
	From endowment funds for Churchyard	-	245	245	243
	Bank interest	7,419	-	7,419	2,231
		7,419	245	7,664	2,474
	TOTAL INCOMING RESOURCES	174,766	11,762	186,528	175,729

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Notes		Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
	3. RESOURCES EXPENDED				
	3(a) **Grants**				
	Missionary and charitable giving				
12	Special collections	-	-	-	-
13	Mission giving	12,930	4,470	17,400	21,110
		12,930	4,470	17,400	21,110
	3(b) **Activities directly relating to the work of the church**				
	Ministry				
	Parish share	62,841	-	62,841	65,842
	Clergy expenses	1,136	-	1,136	999
	Children & families work				
	Children & Families Worker	1,258	3,897	5,155	3,834
	Expenses	2,969	-	2,969	941
	Church				
	Heating & lighting	8,351	-	8,351	6,103
	Insurance	3,089	-	3,089	2,964
14	Repairs & renewals	4,314	-	4,314	3,683
	Service upkeep	2,022	-	2,022	3,023
	Bellringing	300	-	300	276
	Cleaning	68	-	68	26
	Worship resources	1,882	-	1,882	1,913
	Refreshments	391	-	391	256
15	Church Hall running costs	3,940	-	3,940	4,243
	Flowers in Church	17	-	17	126
		92,578	3,897	96,475	94,229
	3(c) **Young peoples work**				
	Youth Worker	728	3,150	3,878	7,843
	Youth Worker expenses	1,044	-	1,044	4,856
	Office Hire	1,304	-	1,304	2,548
	Training	660	-	660	-
	Sundry items	844	-	844	234
		4,580	3,150	7,730	15,481
	3(d) **Church management & administration**				
	Secretarial expenses	12,727	-	12,727	11,662
	Hire of Church Office	2,220	-	2,220	2,912
	Outreach	177	-	177	318
	Postage, printing & stationery	1,101	-	1,101	1,085
	Other office expenses	2,537	-	2,537	2,260
	Churchyard maintenance	-	5	5	74
	Sundry expenses	637	-	637	427
		19,399	5	19,404	18,738
16	3(e) **Major building costs**				
	Church	-	-	-	-
	Church Hall	40,263	-	40,263	-
	Land	-	-	-	11,405
		40,263	-	40,263	11,405
	3(f) **Fundraising expenses**	226	-	226	73
	TOTAL RESOURCES EXPENDED	169,976	11,522	181,498	161,036

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

4 STAFF COSTS

The Vicar's stipend is not paid through the church payroll but is paid direct by the Church Commisioners. The PCC employs a part-time parish administrative secretary, a part-time youth worker, a part-time children and families worker and a cleaner for the church hall. None earned more than £60,000 during the year.

5 FIXED ASSETS FOR USE BY THE PCC

	2023	2022
Freehold land and buildings	£	£
Church Hall purchased in 1979 - at cost	15,352	15,352
Land for development purchased in 2017 - at cost	400,486	400,486
	415,838	415,838

No depreciation has been provided as the current estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years so that any depreciation charge would not be material. An impairment review is carried out at each year end and any resultant loss identified included in expenditure for the year.

Other

Office furniture and equipment is not capitalised unless the initial value exceeds £5,000.

6 INVESTMENT ASSETS

Central Board of Finance income shares originally purchased with the proceeds of legacies amounting to £5,750. At 31 December 2023, 475.38 shares were valued at £10,746 . The income arising is available to support specific projects benefitting the youth of the village. Dividends are paid into the general account.

7 ENDOWMENT FUNDS

Income is received from the Churchyard Trust Fund and Eynsham Hoskyns Bequest. These funds are for the upkeep of the Churchyard, previously the responsibility of Eynsham Parish Council, but now managed by the PCC.
The Churchyard Trust Fund is invested in 172 Central Board of Finance shares valued at £3,888 at the year end.
The Eynsham Hoskyns Bequest is invested in 224 Central Board of Finance shares valued at £5,064 at the year end.

8 INCOME TAX RECOVERABLE ON GIFT AID DONATIONS

Full account has been taken at 31 December 2023 of the amount of income tax unclaimed on gift aid donations received at that date but not yet claimed.

	2023	2022
9 DEBTORS AND PREPAYMENTS	£	£
Gift Aid tax recoverable	2,191	1,428
Accrued income	3,026	-
Prepaid expenses	1,606	1,472
Other debtors	1,640	912
	8,463	3,812

10 CREDITORS AND ACCRUALS	£	£
Accounts payable	4,963	7,067
Accrued expenses	1,505	3,596
Income not yet expended	-	-
	6,468	10,663

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

11 GENERAL NOTE TO RESTRICTED AND DESIGNATED FUNDS

Separate CBF accounts are held for Church Building Repair and Hall Restoration.

	2023	2022
12 SPECIAL COLLECTIONS		
There were no special collections during the year (2022 - £nil)		

13 MISSION GIVING	Unrestricted £	Restricted £	Total £	£
Adventure Plus	1,125	-	1,125	1,950
Christians Against Poverty	30	2,370	2,400	2,400
Oxford Poverty Action Trust	1,125	-	1,125	1,950
Murrells	5,550	1,950	7,500	7,500
Vargases	2,850	150	3,000	3,000
Open Doors	1,125	-	1,125	1,950
Tear Fund	1,125	-	1,125	1,950
Needy Parishioners	-	-	-	410
	12,930	4,470	17,400	21,110

14 CHURCH REPAIRS	£	£	£	£
Heating system	1,529	-	1,529	1,496
Roof alarm	1,414	-	1,414	918
Roof cleaning and repairs	500		500	-
Chancel matting	-	-	-	736
Sundry maintenance	871	-	871	533
	4,314	-	4,314	3,683

15 CHURCH HALL RUNNING COSTS	£	£	£	£
Insurance	468	-	468	245
Electricity & gas	2,273	-	2,273	1,202
Cleaning	907	-	907	714
Repairs & maintenance	292	-	292	2,082
Total costs	3,940	-	3,940	4,243
Income from lettings and grants	5,636	-	5,636	2,548
Net income (costs)	1,696	-	1,696	(1,695)

16 MAJOR BUILDING COSTS	£ Unrestricted	£ Restricted	£ Total	£
Church				
Land	-	-	-	11,405
Church Hall				
Roof	3,078	-	3,078	-
Floor	33,119	-	33,119	-
New Boiler	4,066	-	4,066	-
	40,263	-	40,263	-

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

17 **SUMMARY OF FUND MOVEMENTS**

	At 01-Jan-23 £	Incoming resources £	Resources expended £	Investment gains £	Fund transfers £	At 31-Dec-23 £
Unrestricted general reserves	451,458	169,803	(128,328)	924	(10,000)	483,857
Unrestricted designated funds						
Building repairs	66,093	-	-	-	5,000	71,093
Hall repairs	70,000	-	(40,263)	-	5,000	34,737
Young people	6,405	-	(1,208)	-	-	5,197
Holiday Club	343	-	-	-	-	343
Legacy for youth projects	4,177	294	-	-	-	4,471
Churchyard	33,613	4,669	-	-	-	38,282
Outreach	952	-	(177)	-	-	775
Vicar's discretionary	1,522	-	-	-	-	1,522
	183,105	4,963	(41,648)	-	10,000	156,420
Restricted funds						
Hall Restoration	3,243	-	-	-	-	3,243
Land development	-	-	-	-	-	-
Christians Against Poverty	-	2,370	(2,370)	-	-	-
Children and Families Worker	-	3,897	(3,897)	-	-	-
Holiday Club	2,307	-	-	-	-	2,307
Youth work	-	3,150	(3,150)	-	-	-
Overseas giving	-	2,100	(2,100)	-	-	-
Churchyard	418	245	(5)	-	-	658
	5,968	11,762	(11,522)	-	-	6,208
TOTAL ALL FUNDS	640,531	186,528	(181,498)	924	-	646,485

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

17 SUMMARY OF FUND MOVEMENTS (CONTINUED)

	At 01-Jan-22 £	Incoming resources £	Resources expended £	Investment gains £	Fund transfers £	At 31-Dec-22 £
Unrestricted general reserves	443,774	155,610	(145,423)	(2,032)	(471)	451,458
Unrestricted designated funds						
Building repairs	60,893	-	-	-	5,200	66,093
Hall repairs	65,000	-	-	-	5,000	70,000
Young people	8,094	-	(1,689)	-	-	6,405
Holiday Club	343	-	-	-	-	343
Legacy for youth projects	3,884	293	-	-	-	4,177
Churchyard	28,005	5,608	-	-	-	33,613
Outreach	1,270	-	(318)	-	-	952
Vicar's discretionary	1,932	-	(410)	-	-	1,522
	169,421	5,901	(2,417)	-	10,200	183,105
Restricted funds						
Hall Restoration	12,119	853	-	-	(9,729)	3,243
Land development	-	1,676	(1,676)	-	-	-
Christians Against Poverty	-	1,995	(1,995)	-	-	-
Children and Families Worker	-	4,425	(4,425)	-	-	-
Holiday Club	2,307	-	-	-	-	2,307
Youth work	-	2,882	(2,882)	-	-	-
Overseas giving	-	2,144	(2,144)	-	-	-
Churchyard	249	243	(74)	-	-	418
	14,675	14,218	(13,196)	-	(9,729)	5,968
TOTAL ALL FUNDS	627,870	175,729	(161,036)	(2,032)	-	640,531

18 ALLOCATIONS TO DESIGNATED FUNDS

The PCC has allocated £10,000 of free reserves generated for the year to the following designated funds:

	2023 £	2022 £
Church Building Repair Fund - for major fabric maintenance	5,000	5,200
Church Hall Repair Fund - for major fabric maintenance	5,000	5,000
	10,000	10,200

19 SUMMARY OF ASSETS BY FUND

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Tangible fixed assets	415,838	-	415,838	415,838
Investment fixed assets	10,746	-	10,746	9,822
Current assets	220,161	6,208	226,369	225,534
Liabilities - falling due in one year	(6,468)	-	(6,468)	(10,663)
	640,277	6,208	646,485	640,531

20 RELATED PARTIES

Donations received from Trustees (i.e. members of the PCC) and related persons during the year amounted to £22,959. (unrestricted) and £4,010 (restricted).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LEONARDS, EYNSHAM

England & Wales - Charity number 1165586

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2022

REGISTERED CHARITY NUMBER: 1165586

Ex Officio Members:	
Incumbent:	The Reverend Duncan Fraser
Wardens:	Mr Simon Cook (resigned 15 May 2022)
	Mr Kenneth Johnston (appointed 15 May 2022)
	Mrs Ruth Lockwood
Elected Members:	Mrs Catherine Atherstone
	Mr Andrew Greenwood
	Mrs. Susan Greenwood
	Mr. Kenneth Johnston (until 15 May 2022)
	Mr Peter Lockwood (resigned 6 September 2022)
	Miss Naomi McCobb (resigned 15 May 2022)
	Mrs Penny Marks (resigned 15 May 2022)
	Mr. Nicholas Page
	Mrs Margaret Thornton
	Mr. James Webster
Deanery Synod Members:	Mr Oliver Shaw
	Mr. Michael Sinfield
	Dr Elaine Sugden (resigned 15 May 2022)
	Mr. Roy Wastie
Ex Officio Members:	Mr Roger Aston
	Reverend Dr Andrew Atherstone
Office Address:	21 High Street
	Eynsham
	Witney
	Oxon. OX29 4HE
Independent Examiner:	Jennifer Clarke
	22 Falstaff Close
	Eynsham,
	Oxon. OX29 4QA
Bankers:	Santander,
	Bootle
	Merseyside, L30 4GB

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report and the unaudited financial statements of the charity for the year ended 31 December 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice on 'Accounting and Reporting by Charities' SORP (FRS102) (second edition October 2019) in preparing the Annual Report and Financial Statements of the Charity.

The Church is registered with the Charity Commissioners and is an excepted Charity using an approved governing document issued by the Church of England.

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Power Measure. The PCC is a Registered Charity.

The method of appointment of PCC members is set out in the Church Representation Rules. At St. Leonard's the membership of the PCC consists of the incumbent (our Vicar), Churchwardens, members of Deanery Synod and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC.

The full PCC met seven times during the year, with an average level of attendance of 70%. Given its wide responsibilities the PCC has a number of committees each dealing with a particular aspect of parish life. These committees, which include buildings, land development, personnel, youth management and finance, are all responsible to the PCC and report back to it regularly with minutes of their deliberations being received by the full PCC and discussed as necessary.

The Standing Committee of the PCC is also appointed by the PCC at its first meeting after the Annual General Meeting and this committee has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

Statement of Trustees Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity Law requires the Trustees to prepare Financial Statements for each financial year. Under that law the trustees have elected to prepare the Financial Statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and Applicable Law). The Financial Statements are required by law to give a true and fair view of the state of affairs of the Church and of the surplus or deficit of the Church for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards and statements of recommended practice 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 Church will continue in operation.
-

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Church and which enable them to ensure that the Financial Statements comply with the Charities SORP. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk Management

The Trustees have considered the risks affecting the Charity and consider that the only risk of significance relates to Health and Safety of individuals within the Church and in regard to the building. All identified risks connected with the Church and Church Hall buildings have been insured against and a Safeguarding Policy has been implemented and reviewed annually in connection with Health and Safety issues that arise.

Aim and purposes

St. Leonard's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is also specifically responsible for the maintenance of St. Leonard's Church, The Square, Eynsham and St. Leonard's Church Hall, Thames Street, Eynsham.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Leonard's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.

Provision of pastoral care for people living in the parish.

Missionary and outreach work.

To facilitate this work, it is important that we maintain the fabric of the Church of St. Leonard's and the Church Hall.

Public Benefit

The trustees have had due regard to the Charities Commission Public Benefit General Guidance in the way the work of the Charity is planned and provided. The benefit the charity provides to the public is to provide regular public worship open to all and to provide a sacred space for personal prayer and contemplation, and promoting the whole mission of the Church through provision of activities for senior citizens, parents and toddlers and other special needs groups.

Achievements and performance

Worship and Prayer

The PCC are keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. These include 9.00 a.m. where a more traditional Communion Service takes place each week and 10.30 a.m. where a more informal, but still structured, variety of services takes place, including Communion, Morning Worship and All in Services.

Music is also provided in a variety of forms, using both organ and piano and from a number of different Music Groups who lead the services, using both traditional Hymns and more modern songs.

Special services are also held for Remembrance Sunday, Memorial Service for the families of the Bereaved, as well as Christingle and a number of Carol Services at Christmas for different sections of the community.

During this year, the availability of services within the Church building was initially affected by the restrictions arising from Covid-19 applying to Church buildings but regular church services were also held once allowed under the Government regulations. Services have also been available online, via You Tube.

All are welcome to attend our regular services. At October 2022 there were 157 parishioners on the Church Electoral Roll, 28 of whom are not resident within the parish. 11 names were added during the year and 2 were removed through death and a further 3 were removed through moving away. The average weekly adult attendance counted during October 2022, was 90 excluding those watching on line but this number increased at festivals. There is also an average of 13 children and young people attending.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through Baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping. We have celebrated 6 Baptisms, 3 Weddings and held 16 funerals in our church this year.

Deanery Synod

Four members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church at both Deanery and Diocesan level. Further discussions have been held at Deanery level about the Diocesan revised Share Scheme, and guest speakers from the Diocese of Oxford and a Schools Chaplaincy worker were invited to speak at Synod Meetings during the year, as well as Synod considering our Bishop's presentation on climate change.

The Church Buildings

We would like our church to be open to our community for private prayer all the time but at present it has only been possible to leave the church open for some days during the week for private worship.

The ongoing need for repairs in both the Church and Church Hall has been recognised and regular provision is being made from general income towards known repair costs that will be required to both buildings, and priorities are currently being established.

Further progress was made during the year in preparing plans for development of a new Church Centre but the decision was made by the PCC in October to pause this project as there appeared to be insufficient support for the project to proceed at the present time from the congregation.

During the week the hall is normally used by our mothers and toddlers on Monday morning and a good number of children and their carers, mothers, fathers and other carers, have been regular attenders at this group.

A group for Mothers-to-be and young Mothers also runs in the Church on Monday mornings, and Youth Cell Groups have also met in the church on two evenings each week.

Pastoral Care

Some members of our parish are unable to attend church due to sickness or age. Reverend Duncan Fraser and Reverend John Underwood have visited all church members who have requested it, to celebrate communion with them either at their homes or in hospital.

Mission and Evangelism

Helping those in need is a demonstration of our faith. The PCC has continued to give away 10% of the regular unrestricted giving from church members to a variety of Mission activities as detailed in the accounts and has also raised awareness of Mission by focusing on a particular Mission Agency each month throughout the year. Weekly Fellowship Groups also provide a means of building up the faith of those within the regular congregation.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

Ecumenical Relationships

The 3 churches in Eynsham (Anglican, Baptist and Catholic) have continued to work together during the year and a joint outdoor service is held on Good Friday each year. Leaflets showing service times at all 3 churches are distributed and other joint events, such as One World Week, are planned by the churches working together

Financial Review

Total receipts on unrestricted funds were £161,511 and on restricted funds were £14,218. Total committed giving decreased by 0.1 % during the year.

Total payments on unrestricted funds were £147,840 and on restricted funds were £13,196 as detailed in the Financial Statements. This represented a net increase of £13,671 on unrestricted funds and a net increase of £1,022 on restricted funds in the year, before a transfer of £9,729 from restricted funds to unrestricted funds for land development costs

The net movement on unrestricted funds for the year was an excess of income over expenditure of £21,368 out of which £10,200 has been allocated to Designated Funds per note 18 to the accounts. The total unrestricted funds at 31 December 2022 increased from £613,195 to £634,563 but all except £25,798 of these unrestricted funds has been allocated towards specific projects.

The net movement on restricted funds for the year was an excess of expenditure over income of £8,707 and the total restricted funds at 31 December 2022 decreased from £14,675 to £5,968.

Reserves policy

It is PCC policy to try to maintain a balance on unrestricted funds which equates to at least three months unrestricted payments, equivalent to £36,960, to cover emergency situations that may arise from time to time. There was a shortfall of £11,162 held on unrestricted funds, after designations, at the year-end on meeting this target.

£66,093 had been designated towards specific Church Building Repairs and £70,000 towards specific Hall Building Repairs at 31 December 2022.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular we want to mention our retired churchwarden Mr Simon Cook, and present churchwardens Mr Kenneth Johnston and Mrs Ruth Lockwood who have worked so tirelessly on our behalf, and Mrs. Louise Parker for her great work in the Church Office, plus all the members of the PCC for their valuable contribution to our ministry and for keeping the church running.

Plans for future Periods

The aim is to continue and expand the current programme of work being carried out and to expand the Families and Children's work.

Independent Examiner

Jennifer Clarke agreed to continue as Independent Examiner for the Charity during the year.

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities and was approved by the Trustees on 14 May 2023

Michael J. Sutfield

ON BEHALF OF THE TRUSTEES

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S CHURCH EYNSHAM (THE PCC)

I report on the financial statements of St. Leonard's Church Eynsham for the year ended 31 December 2022 which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

As Trustees, the PCC's members are responsible for the preparation of the financial statements. The PCC's members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- Examine the financial statements under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and
- State whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the PCC's members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiners Statement

In accordance with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect the requirements:
   - To keep accounting records in accordance with section 130 of the 2011 Act and
   - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met OR
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Jennifer Clarke A C A

14 May 2023

22 Falstaff Close,

Eynsham, OX29 4QA

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2022

Notes		Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
	INCOMING RESOURCES				
2a	Income from donors	143,988	10,240	154,228	157,202
2b	Young people's work	-	2,882	2,882	3,875
2c	Other voluntary income	662	-	662	420
2d	Income from charitable and ancillary trading	3,158	-	3,158	567
2e	Income from fees charged for services etc.	9,825	-	9,825	7,466
2f	Cassington Church	2,500	-	2,500	3,000
2g	Income from investments	1,378	1,096	2,474	598
	TOTAL INCOMING RESOURCES	161,511	14,218	175,729	173,128
	RESOURCES EXPENDED				
3a	Grants	16,971	4,139	21,110	19,900
3b	Activities relating directly to work of church	89,804	4,425	94,229	94,346
3c	Young people's work	12,599	2,882	15,481	25,063
3d	Church management and administration	18,664	74	18,738	17,858
3e	Major building costs	9,729	1,676	11,405	4,518
3f	Fundraising expenses	73	-	73	80
	TOTAL RESOURCES EXPENDED	147,840	13,196	161,036	161,765
	NET INCOME (EXPENDITURE)	13,671	1,022	14,693	11,363
	Transfers between funds	9,729	(9,729)	-	-
6	Unrealised (loss) gain on investment	(1,310)	-	(1,310)	1,393
	Adjustment to land cost	(722)	-	(722)	-
	NET MOVEMENT OF FUNDS	21,368	(8,707)	12,661	12,756
	BALANCES BROUGHT FORWARD AT 1 JANUARY 2022	613,195	14,675	627,870	615,114
	BALANCES CARRIED FORWARD AT 31 DECEMBER 2022	634,563	5,968	640,531	627,870

The notes on pages 9 to 16 form part of these financial statements

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

BALANCE SHEET AT 31 DECEMBER 2022

Notes		£	2022 £	2021 £
	FIXED ASSETS			
5	Tangible fixed assets		415,838	416,562
6	Investment assets		9,822	11,132
			425,660	427,694
	CURRENT ASSETS			
9	Debtors and prepayments	3,812		9,565
	Cash at Central Board of Finance	147,521		145,606
	Cash at bank - deposit accounts	50,370		30,349
	Cash at bank - current accounts	23,831		21,467
	Cash in hand	-		-
		225,534		206,987
	LIABILITIES - AMOUNTS FALLING DUE WITHIN ONE YEAR			
10	Creditors and accruals	10,663		6,811
		10,663		6,811
	NET CURRENT ASSETS		214,871	200,176
	NET ASSETS		640,531	627,870
	FUNDS			
	Unrestricted			
	General - Free Reserve		25,798	16,080
5&6	General - Fixed & Investment Assets		425,660	427,694
17	Designated		183,105	169,421
17	**Restricted**		5,968	14,675
			640,531	627,870

The notes on pages 9 to 16 form part of these financial statements

Approved by the Parochial Church Council on 14 May 2023 and signed on its behalf by:

D P Fraser
.....
Chairman

Ruth Lockwood
.....
Church Warden

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Accounting Policies

(a) Accounting convention

The PCC 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 governing the individual Accounts of PCC's and with the Regulations 'true and fair view' provisions together with FRS 102 (2016) as the applicable accounting standard and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP) (FRS 102) (second edition October 2019).

The PCC has taken advantage of the reduced disclosure exemption permitted under Section 7 of FRS 102 in not producing a Statement of Cash Flows.

The financial statements have been prepared under the historical cost convention. They include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

(b) Fund Accounting

Unrestricted (General) funds represent the income funds of the PCC that are not subject to any restrictions regarding their use and are available for spending on the general purposes of the PCC.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes in the future, and which are therefore not included in its 'free reserves' as disclosed in the Trustees Report.

Restricted funds represent donations received for a specific object or purpose. The funds may only be expended on the specific object or purpose for which they were given. Any balance remaining unspent at the end of each year will be carried forward as a balance on that fund.

(c) Incoming Resources

Voluntary income

Collections are recognised when received by or on behalf of the PCC.

Income from donors is recognised only when received.

Income tax recoverable on gift aid donations and the Gift Aid Small Donations Scheme (GASDS) is recognised when the income to which they relate is received and if documentation is in place to support the appropriate claim, or when gift aid declarations are received, if later.

Legacies to the PCC are accounted for as soon as the PCC is notified of the legal entitlement, the amount due, and when it is reasonably certain that the amount will be received.

Other ordinary income

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

Income from investments

Interest is accounted for when receivable.

All incoming resources are accounted for gross.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

(d) Resources Expended

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

The diocesan quota, or parish share, is accounted for when paid.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

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

(e) Irrecoverable VAT

The Charity is not registered for VAT and hence is unable to recover VAT on expenditure incurred, which is shown gross in the Financial Statements.

(f) Taxation

The Charity is exempt from Corporation Tax on its charitable activities.

Fixed Assets

Consecrated land and building and movable church furnishings and equipment

Consecrated and beneficed property is excluded from the accounts in accordance with S10 (2) (a) and (c) of the Charities Act 2011.

No value is placed on movable church furnishings and equipment held by the Church Wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings and equipment, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other fixed assets

Furnishings and equipment used elsewhere within the church premises were written off when the asset was acquired, except that individual items costing in excess of £5,000 are capitalised and written off over their expected useful lives, providing they can be used for more than one year.

Investments are valued at market value at 31st December.

Freehold Properties

These have been included at their cost. No depreciation has been provided for on buildings, as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years so that any depreciation charge would be immaterial. An impairment review is carried out at each year end and any resultant loss identified included in expenditure for the year. The properties are held by the Oxford Diocesan Church Trust, as custodian trustees on behalf of the PCC.

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Notes		Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
	2. INCOMING RESOURCES				
	2(a) Income from donors				
	Stewardship giving	114,595	-	114,595	115,442
8	Income tax recoverable	26,078	-	26,078	26,248
	Collections at all services	3,115	-	3,115	1,403
12	Special collections	-	-	-	-
	Giving for Children & Families Worker	-	4,425	4,425	3,980
	Giving for the Murrells (Bible translation)	-	1,950	1,950	1,950
	Giving for the Vargases (Bolivia)	-	194	194	225
	Giving for Christians Against Poverty	-	1,995	1,995	1,995
	Giving for land purchase and development	-	1,676	1,676	622
	Giving for building maintenance & refurbishment	-	-	-	-
	Other specific giving	-	-	-	4,337
	Legacies	200	-	200	1,000
		143,988	10,240	154,228	157,202
	2(b) Young peoples work				
	Giving for Youth Worker	-	2,882	2,882	3,044
	Holiday Club subscriptions and fundraising	-	-	-	821
	Sundry subscriptions and fundraising	-	-	-	10
		-	2,882	2,882	3,875
	2(c) Other voluntary income				
	Carnival	600	-	600	-
	Other donations	62	-	62	420
		662	-	662	420
	2(d) Income from charitable and ancillary trading				
15	Church Hall lettings	2,548	-	2,548	567
	Church lettings	610	-	610	-
		3,158	-	3,158	567
	2(e) Income from fees charged for services				
	For Churchyard	5,608	-	5,608	4,485
	For St Leonard's	4,217	-	4,217	2,981
		9,825	-	9,825	7,466
	2(f) Cassington Church				
	Contribution towards share of joint expenses	2,500	-	2,500	3,000
	2(g) Income from investments				
	From endowment funds for Churchyard	-	243	243	235
	Bank interest	1,378	853	2,231	363
		1,378	1,096	2,474	598
	TOTAL INCOMING RESOURCES	161,511	14,218	175,729	173,128

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Notes		Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	2021 £
	3. RESOURCES EXPENDED				
	3(a) **Grants**				
	Missionary and charitable giving				
12	Special collections	-	-	-	-
13	Mission giving	16,971	4,139	21,110	19,900
		16,971	4,139	21,110	19,900
	3(b) **Activities directly relating to the work of the church**				
	Ministry				
	Parish share	65,842	-	65,842	65,736
	Clergy expenses	999	-	999	495
	Children & families work				
	Children & Families Worker	-	3,834	3,834	12,585
	Expenses	350	591	941	822
	Church				
	Heating & lighting	6,103	-	6,103	2,937
	Insurance	2,964	-	2,964	2,808
14	Repairs & renewals	3,683	-	3,683	3,159
	Service upkeep	3,023	-	3,023	1,890
	Bellringing	276	-	276	-
	Cleaning	26	-	26	174
	Worship resources	1,913	-	1,913	1,499
	Refreshments	256	-	256	92
15	Church Hall running costs	4,243	-	4,243	2,080
	Flowers in Church	126	-	126	69
		89,804	4,425	94,229	94,346
	3(c) **Young peoples work**				
	Youth Worker	4,961	2,882	7,843	19,057
	Youth Worker expenses	4,856	-	4,856	3,110
	Office Hire	2,548	-	2,548	2,533
	Holiday Club	-	-	-	48
	Sundry items	234	-	234	315
		12,599	2,882	15,481	25,063
	3(d) **Church management & administration**				
	Secretarial expenses	11,662	-	11,662	11,443
	Hire of Church Office	2,912	-	2,912	2,900
	Outreach	318	-	318	172
	Postage, printing & stationery	1,085	-	1,085	586
	Other office expenses	2,260	-	2,260	2,259
	Churchyard maintenance	-	74	74	248
	Sundry expenses	427	-	427	250
		18,664	74	18,738	17,858
16	3(e) **Major building costs**				
	Church	-	-	-	4,518
	Church Hall	-	-	-	-
	Land	9,729	1,676	11,405	-
		9,729	1,676	11,405	4,518
	3(f) **Fundraising expenses**	73	-	73	80
	TOTAL RESOURCES EXPENDED	147,840	13,196	161,036	161,765

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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4 STAFF COSTS

The Vicar's stipend is not paid through the church payroll but is paid direct by the Church Commissioners. The PCC employs a part-time parish administrative secretary, a part-time youth worker, a part-time children and families worker and a cleaner for the church hall. None earned more than £60,000 during the year.

5 FIXED ASSETS FOR USE BY THE PCC

	2022	2021
Freehold land and buildings	£	£
Church Hall purchased in 1979 - at cost	15,352	15,352
Land for development purchased in 2017 - at cost	400,486	401,210
	415,838	416,562

No depreciation has been provided as the current estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years so that any depreciation charge would not be material. An impairment review is carried out at each year end and any resultant loss identified included in expenditure for the year.

Other

Office furniture and equipment is not capitalised unless the initial value exceeds £5,000.

6 INVESTMENT ASSETS

Central Board of Finance income shares originally purchased with the proceeds of legacies amounting to £5,750. At 31 December 2022, 475.38 shares were valued at £9,822. The income arising is available to support specific projects benefitting the youth of the village. Dividends are paid into the general account.

7 ENDOWMENT FUNDS

Income is received from the Churchyard Trust Fund and Eynsham Hoskyns Bequest. These funds are for the upkeep of the Churchyard, previously the responsibility of Eynsham Parish Council, but now managed by the PCC.
The Churchyard Trust Fund is invested in 172 Central Board of Finance shares valued at £3,554 at the year end.
The Eynsham Hoskyns Bequest is invested in 224 Central Board of Finance shares valued at £4,628 at the year end.

8 INCOME TAX RECOVERABLE ON GIFT AID DONATIONS

Full account has been taken at 31 December 2022 of the amount of income tax unclaimed on gift aid donations received at that date but not yet claimed.

	2022	2021
9 DEBTORS AND PREPAYMENTS	£	£
Gift Aid tax recoverable	1,428	2,919
Accrued income	-	124
Prepaid expenses	1,472	4,929
Other debtors	912	1,593
	3,812	9,565

10 CREDITORS AND ACCRUALS	£	£
Accounts payable	7,067	2,570
Accrued expenses	3,596	960
Income not yet expended	-	3,281
	10,663	6,811

11 GENERAL NOTE TO RESTRICTED AND DESIGNATED FUNDS

Separate CBF accounts are held for Church Building Repair and Hall Restoration, and interest for the latter is credited to the Hall Fund.

	2022	2021

12 SPECIAL COLLECTIONS

There were no special collections during the year (2021 - £nil)

13 MISSION GIVING	Unrestricted £	Restricted £	Total £	£
Adventure Plus	1,950	-	1,950	1,750
Christians Against Poverty	405	1,995	2,400	2,400
Oxford Poverty Action Trust	1,950	-	1,950	1,750
Murrells	5,550	1,950	7,500	7,500
Vargases	2,806	194	3,000	3,000
Open Doors	1,950	-	1,950	1,750
Tear Fund	1,950	-	1,950	1,750
Needy Parishioners	410	-	410	-
	16,971	4,139	21,110	19,900

14 CHURCH REPAIRS	£	£	£	£
Heating system	1,496	-	1,496	2,123
Roof alarm	918	-	918	579
Chancel matting	736	-	736	-
Sundry maintenance	533	-	533	457
	3,683	-	3,683	3,159

15 CHURCH HALL RUNNING COSTS	£	£	£	£
Insurance	245	-	245	351
Electricity & gas	1,202	-	1,202	723
Cleaning	714	-	714	462
Repairs & maintenance	2,082	-	2,082	544
Total costs	4,243	-	4,243	2,080
Income from lettings and grants	2,548	-	2,548	567
Net costs	(1,695)	-	(1,695)	(1,513)

16 MAJOR BUILDING COSTS	£ Unrestricted	£ Restricted	£ Total	£
Church				
Audio-visual upgrade for streaming	-	-	-	4,337
Drainage	-	-	-	181
Land	9,729	1,676	11,405	-
	9,729	1,676	11,405	4,518

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

17 SUMMARY OF FUND MOVEMENTS

	At 01-Jan-22 £	Incoming resources £	Resources expended £	Investment gains £	Fund transfers £	At 31-Dec-22 £
Unrestricted general reserves	443,774	155,610	(145,423)	(2,032)	(471)	451,458
Unrestricted designated funds						
Building repairs	60,893	-	-	-	5,200	66,093
Hall repairs	65,000	-	-	-	5,000	70,000
Young people	8,094	-	(1,689)	-	-	6,405
Holiday Club	343	-	-	-	-	343
Legacy for youth projects	3,884	293	-	-	-	4,177
Churchyard	28,005	5,608	-	-	-	33,613
Outreach	1,270	-	(318)	-	-	952
Vicar's discretionary	1,932	-	(410)	-	-	1,522
	169,421	5,901	(2,417)	-	10,200	183,105
Restricted funds						
Hall Restoration	12,119	853	-	-	(9,729)	3,243
Land development	-	1,676	(1,676)	-	-	-
Christians Against Poverty	-	1,995	(1,995)	-	-	-
Children and Families Worker	-	4,425	(4,425)	-	-	-
Holiday Club	2,307	-	-	-	-	2,307
Youth work	-	2,882	(2,882)	-	-	-
Overseas giving	-	2,144	(2,144)	-	-	-
Churchyard	249	243	(74)	-	-	418
	14,675	14,218	(13,196)	-	(9,729)	5,968
TOTAL ALL FUNDS	627,870	175,729	(161,036)	(2,032)	-	640,531

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

17 SUMMARY OF FUND MOVEMENTS (CONTINUED)

	At 01-Jan-21 £	Incoming resources £	Resources expended £	Investment gains £	Fund transfers £	At 31-Dec-21 £
Unrestricted general reserves	416,919	150,919	(145,177)	1,393	19,829	443,774
Unrestricted designated funds						
Building repairs	54,893	-	-	-	6,000	60,893
Hall repairs	65,000	-	-	-	-	65,000
Young people	8,682	-	(588)	-	-	8,094
Holiday Club	343	-	-	-	-	343
Legacy for youth projects	3,602	282	-	-	-	3,884
Churchyard	23,520	4,485	-	-	-	28,005
Outreach	1,428	-	(158)	-	-	1,270
Vicar's discretionary	1,932	-	-	-	-	1,932
	159,400	4,767	(746)	-	6,000	169,421
Restricted funds						
Hall Restoration	14,287	34	-	-	(2,202)	12,119
Land development	23,004	622	-	-	(23,626)	-
Christians Against Poverty	-	1,995	(1,995)	-	-	-
Children and Families Worker	-	3,000	(3,000)	-	-	-
Holiday Club	1,534	821	(48)	-	-	2,307
Youth work	-	3,044	(3,044)	-	-	-
Overseas giving	-	2,175	(2,175)	-	-	-
Building repairs	-	4,337	(4,337)	-	-	-
Outreach	15	-	(15)	-	-	-
Churchyard	62	435	(248)	-	-	249
	38,902	17,443	(15,842)	-	(25,828)	14,675
TOTAL ALL FUNDS	615,114	173,128	(161,765)	1,393	-	627,870

18 ALLOCATIONS TO DESIGNATED FUNDS

The PCC has allocated £10,200 of free reserves generated for the year to the following designated funds:

	2022 £	2021 £
Church Building Repair Fund - for major fabric maintenance	5,200	6,000
Church Hall Repair Fund - for major fabric maintenance	5,000	-
	10,200	6,000

19 SUMMARY OF ASSETS BY FUND

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Tangible fixed assets	415,838	-	415,838	416,562
Investment fixed assets	9,822	-	9,822	11,132
Current assets	219,566	5,968	225,534	206,987
Liabilities - falling due in one year	(10,663)	-	(10,663)	(6,811)
	634,563	5,968	640,531	627,870

20 RELATED PARTIES

Donations received from Trustees (i.e. members of the PCC) and related persons during the year amounted to £29,184 (unrestricted) and £6,241 (restricted).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LEONARDS, EYNSHAM

England & Wales - Charity number 1165586

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2021

REGISTERED CHARITY NUMBER: 1165586

Ex Officio Members:	
Incumbent:	The Reverend Duncan Fraser
Wardens:	Mr Simon Cook
	Mrs Ruth Lockwood
Elected Members:	Mrs Catherine Atherstone (co-opted 6 September 2021)
	Mr Andrew Greenwood
	Mrs. Susan Greenwood
	Mr. Kenneth Johnston
	Mr Peter Lockwood
	Miss Naomi McCobb (appointed 4 July 2021)
	Mrs Penny Marks
	Mr. Nicholas Page (appointed 4 July 2021)
	Mrs Margaret Thornton
	Mr. James Webster (appointed 4 July 2021)
Deanery Synod Members:	Mr Oliver Shaw
	Mr. Michael Sinfield
	Dr. Elaine Sugden
	Mr. Roy Wastie
Ex Officio Members:	Mr Roger Aston
	Reverend Dr Andrew Atherstone
Office Address:	21 High Street
	Eynsham
	Witney
	Oxon. OX29 4HE
Independent Examiner:	Jennifer Clarke
	22 Falstaff Close
	Eynsham,
	Oxon. OX29 4QA
Bankers:	Santander,
	Bootle
	Merseyside, L30 4GB

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report and the unaudited financial statements of the charity for the year ended 31 December 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice on 'Accounting and Reporting by Charities' SORP (FRS102) (second edition October 2019) in preparing the Annual Report and Financial Statements of the Charity.

The Church is registered with the Charity Commissioners and is an excepted Charity using an approved governing document issued by the Church of England.

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Power Measure. The PCC is a Registered Charity.

The method of appointment of PCC members is set out in the Church Representation Rules. At St. Leonard's the membership of the PCC consists of the incumbent (our Vicar), Churchwardens, members of Deanery Synod and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC.

The full PCC met nine times during the year, with an average level of attendance of 82%. Given its wide responsibilities the PCC has a number of committees each dealing with a particular aspect of parish life. These committees, which include buildings, land development, personnel, youth management and finance, are all responsible to the PCC and report back to it regularly with minutes of their deliberations being received by the full PCC and discussed as necessary.

The Standing Committee of the PCC is also appointed by the PCC at its first meeting after the Annual General Meeting and this committee has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

Statement of Trustees Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity Law requires the Trustees to prepare Financial Statements for each financial year. Under that law the trustees have elected to prepare the Financial Statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and Applicable Law). The Financial Statements are required by law to give a true and fair view of the state of affairs of the Church and of the surplus or deficit of the Church for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards and statements of recommended practice 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 Church will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Church and which enable them to ensure that the Financial Statements comply with the Charities SORP. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk Management

The Trustees have considered the risks affecting the Charity and consider that the only risk of significance relates to Health and Safety of individuals within the Church and in regard to the building. All identified risks connected with the Church and Church Hall buildings have been insured against and a Safeguarding Policy has been implemented and reviewed annually in connection with Health and Safety issues that arise.

Aim and purposes

St. Leonard's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is also specifically responsible for the maintenance of St. Leonard's Church, The Square, Eynsham and St. Leonard's Church Hall, Thames Street, Eynsham.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Leonard's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.

Provision of pastoral care for people living in the parish.

Missionary and outreach work.

To facilitate this work, it is important that we maintain the fabric of the Church of St. Leonard's and the Church Hall.

Public Benefit

The trustees have had due regard to the Charities Commission Public Benefit General Guidance in the way the work of the Charity is planned and provided. The benefit the charity provides to the public is to provide regular public worship open to all and to provide a sacred space for personal prayer and contemplation, and promoting the whole mission of the Church through provision of activities for senior citizens, parents and toddlers and other special needs groups.

Achievements and performance

Worship and Prayer

The PCC are keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. These include 9.00 a.m. where a more traditional Communion Service takes place each week and 10.30 a.m. where a more informal, but still structured, variety of services takes place, including Communion, Morning Worship and All in Services. These are supplemented by occasional evening services with Taize Worship, or Youth Services.

Music is also provided in a variety of forms, using both organ and piano and from a number of different Music Groups who lead the services, using both traditional Hymns and more modern songs.

Special services are also held for Remembrance Sunday, Memorial Service for the families of the Bereaved, as well as Christingle and a number of Carol Services at Christmas for different sections of the community.

During this year, the availability of services within the Church building continued to be severely affected by the restrictions arising from Covid-19 applying to Church buildings. Most services have been held online, with participation being by Zoom and You Tube, although regular church services have also been held when allowed under the Government regulations.

All are welcome to attend our regular services. At October 2021 there were 151 parishioners on the Church Electoral Roll, 27 of whom are not resident within the parish. 1 name was added during the year and 1 was removed through death. The average weekly adult attendance counted during October 2021, was 85 excluding those watching on line but this number increased at festivals. There is also an average of 13 children and young people attending.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through Baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping. We have celebrated 0 Baptisms, 3 Weddings and held 13 funerals in our church this year.

Deanery Synod

Four members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church at both Deanery and Diocesan level. Further discussions have been held at Deanery level about the Diocesan Share Scheme, and a guest speaker from the Diocese of Oxford and our own Youth Worker were invited to speak at Synod Meetings during the year.

The Church Buildings

We would like our church to be open to our community for private prayer but Covid-19 restrictions have limited our ability to leave the church open at all times for private worship.

The ongoing need for repairs in both the Church and Church Hall has been recognised and regular provision is now being made from general income towards known repair costs that will be required to both buildings, and priorities are currently being established.

During the week the hall is normally used by our mothers and toddlers on Monday morning and a good number of children and their carers, mothers, fathers and other carers, have been regular attenders at this group. However, for most of 2021, because of Covid restrictions, the Hall was not available to be used.

A group for Mothers-to-be and young Mothers also runs in the Church on Monday mornings, but again this was not possible whilst Covid restrictions were in place.

Pastoral Care

Some members of our parish are unable to attend church due to sickness or age. Reverend Duncan Fraser and Reverend John Underwood have visited all church members who have requested it, to celebrate communion with them either at their homes or in hospital.

Mission and Evangelism

Helping those in need is a demonstration of our faith. The PCC has continued to give away 10% of the regular unrestricted giving from church members to a variety of Mission activities as detailed in the accounts and has also raised awareness of Mission by focusing on a particular Mission Agency each month throughout the year. Weekly Fellowship Groups also provide a means of building up the faith of those within the regular congregation.

Ecumenical Relationships

The 3 churches in Eynsham (Anglican, Baptist and Catholic) have continued to work together during the year and a joint outdoor service is held on Good Friday each year when Covid regulations permit. Leaflets showing service times at all 3 churches are distributed and other joint events, such as One World Week, and a summer Holiday Club week, are planned by the churches working together.

Financial Review

Total receipts on unrestricted funds were £155,685 and on restricted funds were £17,443. Total committed giving decreased by 3.4 % during the year.

Total payments on unrestricted funds were £145,923 and on restricted funds were £15,842 as detailed in the Financial Statements. This represented a net increase of £9,762 on unrestricted funds and a net increase of £1,601 on restricted funds in the year, before a transfer of £25,828 from restricted funds to unrestricted funds for land development costs

The net movement on unrestricted funds for the year was an excess of income over expenditure of £36,983 out of which £6,000 has been allocated to Designated Funds per note 18 to the accounts. The total unrestricted funds at 31 December 2021 increased from £576,212 to £613,195 but all except £16,080 of these unrestricted funds has been allocated towards specific projects.

The net movement on restricted funds for the year was an excess of expenditure over income of £24,227 and the total restricted funds at 31 December 2021 decreased from £38,902 to £14,675.

Reserves policy

It is PCC policy to try to maintain a balance on unrestricted funds which equates to at least three months unrestricted payments, equivalent to £36,481, to cover emergency situations that may arise from time to time. There was a shortfall of £20,401 held on unrestricted funds, after designations, at the year-end on meeting this target.

£60,893 had been designated towards specific Church Building Repairs and £65,000 towards specific Hall Building Repairs at 31 December 2021.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular we want to mention our churchwardens Mr Simon Cook, and Mrs Ruth Lockwood who have worked so tirelessly on our behalf, and Mrs. Louise Parker for her great work in the Church Office, plus all the members of the PCC for their valuable contribution to our ministry and for keeping the church running.

Plans for future Periods

The aim is to continue and expand the current programme of work being carried out and to expand the Families and Children's work.

Independent Examiner

Jennifer Clarke agreed to continue as Independent Examiner for the Charity during the year.

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities and was approved by the Trustees on 15 May 2022

Michael J. Sutfield

ON BEHALF OF THE TRUSTEES

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S CHURCH EYNSHAM (THE PCC)

I report on the financial statements of St. Leonard's Church Eynsham for the year ended 31 December 2021 which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

As Trustees, the PCC's members are responsible for the preparation of the financial statements. The PCC's members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- Examine the financial statements under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and
- State whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the PCC's members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiners Statement

In accordance with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect the requirements:
   - To keep accounting records in accordance with section 130 of the 2011 Act and
   - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met **OR**
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Jennifer Clarke A C A

15 May 2022

22 Falstaff Close,

Eynsham, OX29 4QA

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2021

Notes		Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
	INCOMING RESOURCES				
2a	Income from donors	144,093	13,109	157,202	170,080
2b	Young people's work	10	3,865	3,875	3,575
2c	Other voluntary income	220	200	420	393
2d	Income from charitable and ancillary trading	567	-	567	2,227
2e	Income from fees charged for services etc.	7,466	-	7,466	7,225
2f	Cassington Church	3,000	-	3,000	2,500
2g	Income from investments	329	269	598	1,198
	TOTAL INCOMING RESOURCES	155,685	17,443	173,128	187,198
	RESOURCES EXPENDED				
3a	Grants	15,730	4,170	19,900	20,900
3b	Activities relating directly to work of church	90,366	3,980	94,346	94,521
3c	Young people's work	21,971	3,092	25,063	27,646
3d	Church management and administration	17,595	263	17,858	21,087
3e	Major building costs	181	4,337	4,518	-
3f	Fundraising expenses	80	-	80	-
	TOTAL RESOURCES EXPENDED	145,923	15,842	161,765	164,154
	NET INCOME (EXPENDITURE)	9,762	1,601	11,363	23,044
	Transfers between funds	25,828	(25,828)	-	-
6	Unrealised gain on investment	1,393	-	1,393	626
	NET MOVEMENT OF FUNDS	36,983	(24,227)	12,756	23,670
	BALANCES BROUGHT FORWARD AT 1 JANUARY 2021	576,212	38,902	615,114	591,444
	BALANCES CARRIED FORWARD AT 31 DECEMBER 2021	613,195	14,675	627,870	615,114

The notes on pages 9 to 16 form part of these financial statements

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

BALANCE SHEET AT 31 DECEMBER 2021

Notes		£	2021 £	2020 £
	FIXED ASSETS			
5	Tangible fixed assets		416,562	390,734
6	Investment assets		11,132	9,739
			427,694	400,473
	CURRENT ASSETS			
9	Debtors and prepayments	9,565		14,209
	Cash at Central Board of Finance	145,606		145,530
	Cash at bank - deposit accounts	30,349		26,347
	Cash at bank - current accounts	21,467		36,895
	Cash in hand	-		-
		206,987		222,981
	LIABILITIES - AMOUNTS FALLING DUE WITHIN ONE YEAR			
10	Creditors and accruals	6,811		8,340
		6,811		8,340
	NET CURRENT ASSETS		200,176	214,641
	NET ASSETS		627,870	615,114
	FUNDS			
	Unrestricted			
	General - Free Reserve		16,080	16,339
5&6	General - Fixed & Investment Assets		427,694	400,473
17	Designated		169,421	159,400
17	**Restricted**		14,675	38,902
			627,870	615,114

The notes on pages 9 to 16 form part of these financial statements

Approved by the Parochial Church Council on 15 May 2022 and signed on its behalf by:

D P Fraser
.....
Chairman

Ruth Lockwood
.....
Church Warden

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Accounting Policies

(a) Accounting convention

The PCC 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 governing the individual Accounts of PCC's and with the Regulations 'true and fair view' provisions together with FRS 102 (2016) as the applicable accounting standard and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP) (FRS 102) (second edition October 2019) .

The PCC has taken advantage of the reduced disclosure exemption permitted under Section 7 of FRS 102 in not producing a Statement of Cash Flows.

The financial statements have been prepared under the historical cost convention. They include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

(b) Fund Accounting

Unrestricted (General) funds represent the income funds of the PCC that are not subject to any restrictions regarding their use and are available for spending on the general purposes of the PCC.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes in the future, and which are therefore not included in its 'free reserves' as disclosed in the Trustees Report.

Restricted funds represent donations received for a specific object or purpose. The funds may only be expended on the specific object or purpose for which they were given. Any balance remaining unspent at the end of each year will be carried forward as a balance on that fund.

(c) Incoming Resources

Voluntary income

Collections are recognised when received by or on behalf of the PCC.

Income from donors is recognised only when received.

Income tax recoverable on gift aid donations and the Gift Aid Small Donations Scheme (GASDS) is recognised when the income to which they relate is received and if documentation is in place to support the appropriate claim, or when gift aid declarations are received, if later.

Legacies to the PCC are accounted for as soon as the PCC is notified of the legal entitlement, the amount due, and when it is reasonably certain that the amount will be received.

Other ordinary income

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

Income from investments

Interest is accounted for when receivable.

All incoming resources are accounted for gross.

(d) Resources Expended

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

The diocesan quota, or parish share, is accounted for when paid.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

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

(e) Irrecoverable VAT

The Charity is not registered for VAT and hence is unable to recover VAT on expenditure incurred, which is shown gross in the Financial Statements.

(f) Taxation

The Charity is exempt from Corporation Tax on its charitable activities.

Fixed Assets

Consecrated land and building and movable church furnishings and equipment

Consecrated and beneficed property is excluded from the accounts in accordance with S10 (2) (a) and (c) of the Charities Act 2011.

No value is placed on movable church furnishings and equipment held by the Church Wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings and equipment, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed

Other fixed assets

Furnishings and equipment used elsewhere within the church premises were written off when the asset was acquired, except that individual items costing in excess of £5,000 are capitalised and written off over their expected useful lives, providing they can be used for more than one year.

Investments are valued at market value at 31st December.

Freehold Properties

These have been included at their cost. No depreciation has been provided for on buildings, as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years so that any depreciation charge would be immaterial. An impairment review is carried out at each year end and any resultant loss identified included in expenditure for the year. The properties are held by the Oxford Diocesan Church Trust, as custodian trustees on behalf of the PCC.

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Notes		Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	2020 £
	2. INCOMING RESOURCES				
	2(a) **Income from donors**				
	Stewardship giving	115,442	-	115,442	121,446
8	Income tax recoverable	26,248	-	26,248	26,565
	Collections at all services	1,403	-	1,403	1,080
12	Special collections	-	-	-	-
	Giving for Children & Families Worker	-	3,980	3,980	5,686
	Giving for the Murrells (Bible translation)	-	1,950	1,950	1,950
	Giving for the Vargases (Bolivia)	-	225	225	225
	Giving for Christians Against Poverty	-	1,995	1,995	1,995
	Giving for land purchase and development	-	622	622	11,133
	Giving for building maintenance & refurbishment	-	-	-	-
	Other specific giving	-	4,337	4,337	-
	Legacies	1,000	-	1,000	-
		144,093	13,109	157,202	170,080
	2(b) **Young peoples work**				
	Giving for Youth Worker	-	3,044	3,044	3,100
	Holiday Club subscriptions and fundraising	-	821	821	250
	Sundry subscriptions and fundraising	10	-	10	225
		10	3,865	3,875	3,575
	2(c) **Other voluntary income**				
	Carnival	-	-	-	-
	Other donations	220	200	420	393
		220	200	420	393
	2(d) **Income from charitable and ancillary trading**				
15	Church Hall lettings	567	-	567	2,042
	Church lettings	-	-	-	185
		567	-	567	2,227
	2(e) **Income from fees charged for services**				
	For Churchyard	4,485	-	4,485	5,305
	For St Leonard's	2,981	-	2,981	1,920
		7,466	-	7,466	7,225
	2(f) **Cassington Church**				
	Contribution towards share of joint expenses	3,000	-	3,000	2,500
	2(g) **Income from investments**				
	From endowment funds for Churchyard	-	235	235	227
	Bank interest	329	34	363	971
		329	269	598	1,198
	TOTAL INCOMING RESOURCES	155,685	17,443	173,128	187,198

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Notes		Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
	3. RESOURCES EXPENDED				
	3(a) **Grants**				
	Missionary and charitable giving				
12	Special collections	-	-	-	-
13	Mission giving	15,730	4,170	19,900	20,900
		15,730	4,170	19,900	20,900
	3(b) **Activities directly relating to the work of the church**				
	Ministry				
	Parish share	65,736	-	65,736	65,679
	Clergy expenses	495	-	495	484
	Children & families work				
	Children & Families Worker	8,605	3,980	12,585	12,346
	Expenses	822	-	822	806
	Church				
	Heating & lighting	2,937	-	2,937	2,743
	Insurance	2,808	-	2,808	2,761
14	Repairs & renewals	3,159	-	3,159	3,970
	Service upkeep	1,890	-	1,890	1,890
	Cleaning	174	-	174	-
	Worship resources	1,499	-	1,499	1,347
	Refreshments	92	-	92	-
15	Church Hall running costs	2,080	-	2,080	2,495
	Flowers in Church	69	-	69	-
		90,366	3,980	94,346	94,521
	3(c) **Young peoples work**				
	Youth Worker	16,013	3,044	19,057	23,291
	Youth Worker expenses	3,110	-	3,110	1,674
	Office Hire	2,533	-	2,533	2,548
	Soul Survivor & Weekend Away (net surplus)	-	-	-	(690)
	Holiday Club	-	48	48	312
	Sundry items	315	-	315	511
		21,971	3,092	25,063	27,646
	3(d) **Church management & administration**				
	Secretarial expenses	11,443	-	11,443	13,610
	Hire of Church Office	2,900	-	2,900	2,912
	Stewardship expenses	-	-	-	-
	Outreach	157	15	172	406
	Postage, printing & stationery	586	-	586	928
	Other office expenses	2,259	-	2,259	2,261
	Churchyard maintenance	-	248	248	671
	Sundry expenses	250	-	250	299
		17,595	263	17,858	21,087
16	3(e) **Major building costs**				
	Church	181	4,337	4,518	-
	Church Hall	-	-	-	-
		181	4,337	4,518	-
	3(f) **Fundraising expenses**	80	-	80	-
	TOTAL RESOURCES EXPENDED	145,923	15,842	161,765	164,154

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

4 STAFF COSTS

The Vicar's stipend is not paid through the church payroll but is paid direct by the Church Commisioners. The PCC employs a part-time parish administrative secretary, three part-time youth workers, a part-time children and families worker and a cleaner for the church hall. None earned more than £60,000 during the year.

5 FIXED ASSETS FOR USE BY THE PCC

	2021	2020
Freehold land and buildings	£	£
Church Hall purchased in 1979 - at cost	15,352	15,352
Land for development purchased in 2017 - at cost	401,210	375,382
	416,562	390,734

No depreciation has been provided as the current estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years so that any depreciation charge would not be material. An impairment review is carried out at each year end and any resultant loss identified included in expenditure for the year.

Other

Office furniture and equipment is not capitalised unless the initial value exceeds £5,000.

6 INVESTMENT ASSETS

Central Board of Finance income shares originally purchased with the proceeds of legacies amounting to £5,750. At 31 December 2021, 475.38 shares were valued at £11,132. The income arising is available to support specific projects benefitting the youth of the village. Dividends are paid into the general account.

7 ENDOWMENT FUNDS

Income is received from the Churchyard Trust Fund and Eynsham Hoskyns Bequest. These funds are for the upkeep of the Churchyard, previously the responsibility of Eynsham Parish Council, but now managed by the PCC.
The Churchyard Trust Fund is invested in 172 Central Board of Finance shares valued at £4,027 at the year end.
The Eynsham Hoskyns Bequest is invested in 224 Central Board of Finance shares valued at £5,245 at the year end.

8 INCOME TAX RECOVERABLE ON GIFT AID DONATIONS

Full account has been taken at 31 December 2021 of the amount of income tax unclaimed on gift aid donations received at that date but not yet claimed.

	2021	2020
9 DEBTORS AND PREPAYMENTS	£	£
Gift Aid tax recoverable	2,919	6,355
Accrued income	124	2,330
Prepaid expenses	4,929	4,287
Other debtors	1,593	1,237
	9,565	14,209

10 CREDITORS AND ACCRUALS	£	£
Accounts payable	2,570	2,347
Income tax & NI payable	-	2,021
Accrued expenses	960	281
Income not yet expended	3,281	3,691
	6,811	8,340

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

11 GENERAL NOTE TO RESTRICTED AND DESIGNATED FUNDS

Separate CBF accounts are held for Church Building Repair and Hall Restoration, and interest for the latter is credited to the Hall Fund.

	2021	2020
12 SPECIAL COLLECTIONS		
There were no special collections during the year (2020 - £nil)		

13 MISSION GIVING	Unrestricted £	Restricted £	Total £	£
Adventure Plus	1,750	-	1,750	2,000
Christians Against Poverty	405	1,995	2,400	2,400
Oxford Poverty Action Trust	1,750	-	1,750	2,000
Murrells	5,550	1,950	7,500	7,500
Vargases	2,775	225	3,000	3,000
Open Doors	1,750	-	1,750	2,000
Tear Fund	1,750	-	1,750	2,000
	15,730	4,170	19,900	20,900

14 CHURCH REPAIRS	£	£	£	£
Heating system	2,123	-	2,123	905
Roof alarm	579	-	579	-
Sundry maintenance	457	-	457	3,065
	3,159	-	3,159	3,970

15 CHURCH HALL RUNNING COSTS	£	£	£	£
Insurance	351	-	351	312
Electricity & gas	723	-	723	905
Cleaning	462	-	462	793
Repairs & maintenance	544	-	544	485
Total costs	2,080	-	2,080	2,495
Income from lettings and grants	567	-	567	2,042
Net costs	(1,513)	-	(1,513)	(453)

16 MAJOR BUILDING COSTS	£ Unrestricted	£ Restricted	£ Total	£
Church				
Audio-visual upgrade for streaming	-	4,337	4,337	-
Drainage	181	-	181	-
	181	4,337	4,518	-

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

17 **SUMMARY OF FUND MOVEMENTS**

	At 01-Jan-21 £	Incoming resources £	Resources expended £	Investment gains £	Fund transfers £	At 31-Dec-21 £
Unrestricted general reserves	416,812	150,918	(145,177)	1,393	19,828	443,774
Unrestricted designated funds						
Building repairs	54,893	-	-	-	6,000	60,893
Hall repairs	65,000	-	-	-	-	65,000
Young people	8,682	-	(588)	-	-	8,094
Holiday Club	343	-	-	-	-	343
Legacy for youth projects	3,602	282	-	-	-	3,884
Churchyard	23,520	4,485	-	-	-	28,005
Outreach	1,428	-	(158)	-	-	1,270
Vicar's discretionary	1,932	-	-	-	-	1,932
	159,400	4,767	(746)	-	6,000	169,421
Restricted funds						
Hall Restoration	14,287	34	-	-	(2,202)	12,119
Land development	23,004	622	-	-	(23,626)	-
Christians Against Poverty	-	1,995	(1,995)	-	-	-
Children and Families Worker	-	3,980	(3,980)	-	-	-
Holiday Club	1,534	821	(48)	-	-	2,307
Youth work	-	3,044	(3,044)	-	-	-
Overseas giving	-	2,175	(2,175)	-	-	-
Building repairs	-	4,337	(4,337)	-	-	-
Outreach	15	-	(15)	-	-	-
Churchyard	62	435	(248)	-	-	249
	38,902	17,443	(15,842)	-	(25,828)	14,675
TOTAL ALL FUNDS	615,114	173,128	(161,765)	1,393	-	627,870

PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S, EYNSHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

17 **SUMMARY OF FUND MOVEMENTS (CONTINUED)**

	At 01-Jan-20 £	Incoming resources £	Resources expended £	Investment gains £	Fund transfers £	At 31-Dec-20 £
Unrestricted general reserves	401,542	152,072	(145,026)	626	7,598	416,812
Unrestricted designated funds						
Building repairs	49,894	-	-	-	4,999	54,893
Hall repairs	61,906	-	-	-	3,094	65,000
Young people	16,945	4,508	(3,877)	-	(8,894)	8,682
Holiday Club	834	-	-	-	(491)	343
Legacy for youth projects	3,057	273	-	-	272	3,602
Churchyard	15,476	5,305	-	-	2,739	23,520
Outreach	1,428	-	-	-	-	1,428
Vicar's discretionary	2,329	-	-	-	(397)	1,932
	151,869	10,086	(3,877)	-	1,322	159,400
Restricted funds						
Hall Restoration	14,013	274	-	-	-	14,287
Land development	20,793	11,133	-	-	(8,922)	23,004
Christians Against Poverty	-	1,995	(1,995)	-	-	-
Children and Families Worker	906	5,686	(6,592)	-	-	-
Holiday Club	1,596	250	(312)	-	-	1,534
Youth work	-	3,100	(3,100)	-	-	-
Overseas giving	-	2,175	(2,175)	-	-	-
Special collections and sundry	-	-	-	-	-	-
Outreach	419	-	(406)	-	2	15
Churchyard	306	427	(671)	-	-	62
	38,033	25,040	(15,251)	-	(8,920)	38,902
TOTAL ALL FUNDS	591,444	187,198	(164,154)	626	-	615,114

18 **ALLOCATIONS TO DESIGNATED FUNDS**

The PCC has allocated £6,000 of free reserves generated for the year to the following designated funds:

	2021 £	2020 £
Church Building Repair Fund - for major fabric maintenance	6,000	5,000
Church Hall Repair Fund - for major fabric maintenance	-	3,094
	6,000	8,094

19 **SUMMARY OF ASSETS BY FUND**

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Tangible fixed assets	416,562	-	416,562	390,734
Investment fixed assets	11,132	-	11,132	9,739
Current assets	192,312	14,675	206,987	222,981
Liabilities - falling due in one year	(6,811)	-	(6,811)	(8,340)
	613,195	14,675	627,870	615,114

20 **RELATED PARTIES**

Donations received from Trustees (i.e. members of the PCC) and related persons during the year amounted to £29,498. (unrestricted) and £4,740 (restricted).