

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE HOLY SPIRIT ,BEDGROVE, AYLESBURY

England & Wales · Charity number 1129869

Details

Other names BEDGROVE PCC

Status Registered

Legal form Previously excepted

Registered 2009-05-28

Register [View on the Charity Commission register](#)

Contact

Address 11 Marshalls Lea
Bierton
Aylesbury
HP22 5AT

Phone 01296707296

Email office@holyspiritbedgrove.org

Website www.holyspiritbedgrove.org

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Operating as a parish church within the Church of England.

Classification

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

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Buckinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£246,231	£204,214	-	-
2023-12-31	£215,866	£199,400	-	-
2022-12-31	£209,000	£217,070	-	-
2021-12-31	£200,316	£196,768	-	-
2020-12-31	£187,925	£194,542	-	-

Trustees

Name	Role	Appointed
Rev MARTIN KUHRT	Chair	
Andrew Millar		2019-04-14
Andrew Neil Armstrong		2025-04-28
Chelson Thilak Jeev Kumar Solomon		2026-04-20
Chris Parrott		2024-04-22
Claire Ruth Belcher		2026-04-20
Dr Sally Waugh		2023-04-24
Michael Saunders		2025-04-28
ROGER HARWOOD		2016-04-04
Robin Scott		2013-09-20
Sam Storey		2024-04-22
Vanessa Szmagara		2025-04-28

Accounts



Church of the
Holy Spirit

Annual Report and Accounts of the
Parochial Church Council
for the year ended
31 December 2024

CONTENTS:

Trustees' Annual Report
Income & Expenditure Account
Statement of Assets and Liabilities
Notes to the Accounts
Independent Examiner's Report

Church of the Holy Spirit Council – Bedgrove

Trustees' Annual Report for the year ended 31 December 2024

The Parochial Church Council (PCC) presents its Annual Report for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE INFORMATION

The PCC continues to be registered with the Charity Commission under registration number 1129869.

The Address of the church office is: Church of the Holy Spirit, Parish Office, 71a Camborne Avenue, Aylesbury, HP21 7UE.

The members of the PCC, and basis of appointment, were as follows:

Ex officio (Chairman)	Rev Martin Kuhrt
Ex officio (PCC Secretary)	Robin Scott
Ex officio (Churchwarden & Treasurer)	Roger Harwood
Ex officio (Churchwarden, Vice Chairman and Deanery Synod Rep)	Andrew Millar
Elected	Jonathan Brooks
Elected	Tim Rees
Elected	Rupert Nixon
Elected	Margery Bell
Elected	Sally Waugh
Elected	Chris Parrott
Elected	Sam Storey
Elected	Vacancy
Elected	Vacancy
Deanery Synod Rep	Hilary Haines
Deanery Synod Rep	Vacancy

STRUCTURE, GOVERNANCE AND MANAGEMENT

The PCC has been formed under the Parochial Church Council (Powers) Measure 1956.

PCC members are recruited in a number of ways. The clergy, churchwardens, treasurer and secretary are members by virtue of their office. The churchwardens generally hold office for three years but are elected each year. Deanery Synod representatives are elected by the Annual Parochial Church Meeting (APCM) and hold office for three years. Other members of the PCC are elected at the APCM and hold office for three years.

The PCC makes all decisions corporately except that the Standing Committee has delegated powers to make decisions between PCC meetings subject to keeping the PCC informed as fully as necessary.

The PCC is responsible for all parish finance, its management and control, including the appointment of a Treasurer. Members of the PCC are responsible for keeping accounting records, which ascertain and disclose with reasonable accuracy the financial position of the PCC and which enable them to ensure that the financial statements comply with the Church Accounting Regulations 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

The PCC is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The PCC is required to ensure that the financial statements are examined by an independent examiner or auditor prior to presentation to the Annual Parochial Church Meeting. The Treasurer has followed the guidance of "PCC Accountability: The Charities Act 2011 and the PCC (4th ed.)" in preparing the latest accounts.

There are the following sub committees of the PCC:

Standing Committee - consists of the Vicar, the two Churchwardens, Treasurer, PCC Secretary and up to two members elected by the PCC. They have power to transact the business of the PCC between PCC meetings, reporting to the full PCC as appropriate, and act as a Finance Committee.

Mission Committee - organises missionary meetings, is responsible for keeping the church members apprised of current news relating to our mission links and makes recommendations to the PCC on giving to external organisations.

Fabric Committee - deals with the maintenance and development of the church buildings and is allocated a budget by the PCC.

Project Committee – oversees the current project to effect improvements to ceiling, lighting and AV facilities.

THE PCC AS EMPLOYER

The staff team in 2024 was made up of the following employees: -

Dawn Roberts as Children & Families Worker started in post in September 2024.

Jane Darbon as Church Administrator on a part time contract

Corinne Jeffery as The Source Manager on a part time contract

Tamara Zimmerman was on a part time contract as Youth Outreach Worker until Dec 2024.

All paid staff have been included in the pension scheme, with the exception of Corinne Jeffery who opted out in 2022 and Dawn Roberts who was not eligible till 2025. The PCC is registered with HMRC for PAYE and pays tax, national insurance, and pension contributions for all its employees. These costs are all included in the accounts under 'Salary Costs', with the Source Manager salary and employment costs included in The Source budget line.

ACTIVITIES

The objectives of the PCC are defined by the Parochial Church Council (Powers) Measure 1956 as 'to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical'. As a church family and as individuals, the Church of the Holy Spirit aims to offer worship worthy of the living God. Through worship, prayer and bible study we seek to know God better and to be conformed to His purposes for our lives. In partnership with other Christians in Aylesbury we wish to make His love known within the local community, within our area, nation and throughout the world. The Church's Mission Statement is "Hungry for God, Sharing his Love" with the local strap-line – "Becoming a Hub for the Bedgrove Community".

RESERVES POLICY

The Treasurer and the Standing Committee regularly review the PCC's cash balances against expenditure commitments, but the PCC does not believe it is necessary or an appropriate use of the monies entrusted to it to maintain a fixed sum as a capital reserve.

FINANCIAL REVIEW

The PCC has used the Income and Expenditure basis for 2024 in accordance with Charity Commission Regulations, as our income does not exceed £250,000. The following funds are operated by the PCC and are reported on in the accounts:

1. GENERAL FUND

Unrestricted income applied for the general purposes and management of the church.

2. CHURCH PROJECT FUNDS

A new fund was set up in September 2023 to look at the re-ordering of the Church area, along with a restricted fund for the project where donations have been specifically requested to be only spent on the Church Project. This fund is identified in the accounts

as two funds, one designated and one restricted. Donations to the restricted fund may be used for the Church Project only.

3. MISSION SUPPORT

We hold to the principle of giving to others from the riches we receive from God, and we continue to be committed to give ten percent of our income to Mission beyond our own parish.

4. OTHER FUNDS

A number of other restricted funds are created as required, maintained and disbursed. These are either monies collected for a specific purpose (e.g. outside appeals) or specific organisations. Some of these funds have been decommissioned or their residual funds transferred appropriately.

1. Ellel Ministries is an organisation that we have been hosting some training courses for at the Church.
2. The Berachah Ministries Flood Appeal was set up in September 2024 following a flood at their orphanage in India.
3. Ben Kuhrt – Rock UK a fund set up in September 2024 to support Ben in his training period of 2 years at a Christian organisation called Rock UK.
4. Mavhita Family Support Fund to support a family within the church for a short period covered by an anonymous donation from members of the congregation. This fund was set up in December 2024.

The Ukraine Appeal and Turkey & Syria Earthquake appeal closed down before the start of the 2024 financial year.

We continue to trust in the generous provision of Almighty God to enable us to do all that He wills us to do, and we are reliant on the good stewardship of God's people to release for His work here what He has provided to them.

Approved by the PCC on Monday 10th March 2025 and signed on its behalf by The Reverend Martin Kuhrt Chairman.



The Reverend Martin Kuhrt – Chairman.

	General Fund (Unrestricted)	Church Project Fund (Designated)	Church Project Fund (Restricted)	Mavhita Family Support (Restricted)	Ellel Ministries Fund (Restricted)	Ben Kuhrt Rock Uk (Designated)	Berachah Ministries Flood Appeal (Restricted)	Total 2024	Total 2023
	£	£	£	£	£	£	£	£	£
Income/Receipts									
Giving to church funds	125,099	43,581	1,250	0	0	0	0	169,930	131,969
Other Receipts	55,440	696	0	1,500	260	760	800	59,456	68,736
The Source (Café Space)	16,845	0	0	0	0	0	0	16,845	15,161
	197,384	44,277	1,250	1,500	260	760	800	246,231	215,866
Payments/ Expenditure									
Charitable Donations	17,974	0	0	0	0	0	800	18,774	20,954
Other Payments	166,396	959	1,350	0	801	400	0	169,906	164,173
The Source (Café Space)	15,634	0	0	0	0	0	0	15,634	14,273
	200,004	959	1,350	0	801	400	800	204,314	199,400
Receipts Less Payments	(2,620)	43,318	(100)	1,500	(541)	360	0	41,915	68,736
Balances brought Forward	8,662	13,482	100	0	771	0	0	23,015	15,161
	6,042	56,800	0	1,500	230	360	0	64,932	

Statement of Assets and Liabilities

	31/12/2024	31/12/2023
	£	£
Assets		
Current Account at bank	8,132	23,015
Business Reserve Account at bank	56,800	N/A
	<hr/>	<hr/>
	64,932	23,015
	<hr/>	<hr/>
Freehold land and buildings (estimated value)	500,000	500,000

Other assets, including furniture, electrical and computer equipment and a movable stage system have not been valued for these accounts. Depreciation has not been charged.

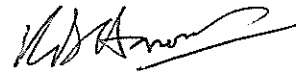
Liabilities or commitments at 31 December 2024

These financial statements were approved by the Parochial Church Council on Monday 10 March 2025



The Revd Martin Kuhrt

Chairman / Vicar



Roger Harwood

Treasurer

Notes to the Accounts

1. Basis of Accounting

These accounts have been prepared in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005), the Church Accounting Regulations 2006, Financial Reporting Standards for Smaller Enterprises (FRSSE) and with the Charities Act 2011.

The accounts are based on Receipts and Payments records to give a true and fair view of the financial position of the PCC at the start and end of the accounting period and of the financial transactions during that period.

	General Fund (Unrestricted)	Church Project Fund (Designated)	Church Project Fund (Restricted)	Mavhita Family Support (Restricted)	Ellel Ministries Fund (Restricted)	Ben Kuhrt Rock Uk (Designated)	Berachah Ministries Flood Appeal (Restricted)	Total 2024	Total 2023
	£	£	£	£	£	£	£	£	£
2. Giving to church funds									
Planned giving	88,529	2,300	0	0	0	0	0	90,829	94,567
Other giving and donations	20,588	41,100	1,000	0	0	0	0	62,688	31,010
Tax recovered	15,982	181	250	0	0	0	0	16,413	20,624
	125,099	43,581	1,250	0	0	0	0	169,930	146,201
3. Other receipts									
Building rents	46,022	0	0	0	0	0	0	46,022	44,192
Other receipts	9,419	696	0	1500	260	760	800	13,435	13,327
The Source	16,845	0	0	0	0	0	0	16,845	15,161
	72,286	696	0	1500	260	760	800	76,302	69,665

4. Charitable donations - Support of Missions and Charities	General Fund (Tithe)	Ukraine Appeal (Restricted)	Berachah Ministries Flood Appeal (Restricted)	Turkey & Syria Appeal (Restricted)	Totals	Totals
	£	£	£	£	2024	2023
AVYFC	1,200	0	0	0	1,200	1,000
Aylesbury Church Network	0	0	0	0	0	1,000
Aylesbury Foodbank	1,300	0	0	0	1,300	0
Aylesbury Town Chaplaincy	0	0	0	0	0	2,000
Bulgaria - The Todorovs	1,300	0	0	0	1,300	3,075
CMJ	1,300	0	0	0	1,300	4,000
Compassion UK	0	0	0	0	0	250
Evangelical Alliance	124	0	0	0	124	248
Kiran Paul & Berachah Ministries	10,200	0	800	0	10,200	9,000
Mark Saunders	250	0	0	0	250	250
Open Doors	2,300	0	0	0	2,300	0
Turkey & Syria Appeal	0	0	0	0	0	131
Total	17,974	0	800	0	18,774	16,136

Note 3

	General Fund (Unrestricted)	Church Project Fund (Restricted)	Church Project Fund (Designated)	Ben Kuhrt Rock Uk (Designated)	Ellel Ministries (Restricted)	Mavhita Family Support (Restricted)	Total 2024	Total 2023
5. Other payments								
Parish Share	76,092	0	0	0	0	0	76,092	74,865
Vicar Expenses	2,640	0	0	0	0	0	2,640	2,925
Staffing Costs	28,164	0	0	0	0	0	28,164	27,772
Church and hall running costs:	2,140	0	0	0	0	0	2,140	3,129
Church and hall maintenance	13,353	0	0	0	0	0	13,353	14,580
Service, Music & Worship Costs	2,800	0	0	0	0	0	2,800	2,713
Hospitality & Events	2,075	0	0	0	0	0	2,075	1,279
Church office costs	1,691	0	0	0	0	0	1,691	1,671
Utilities & Waste Contract	15,684	0	0	0	0	0	15,684	9,396
Telephone & Broadband	733	0	0	0	0	0	733	683
The Source (Café space)	15,634	0	0	0	0	0	15,634	14,273
Vicar's discretionary fund	890	0	0	0	0	0	890	700
ChurchSuite/Finance & Payroll Software	1,042	0	0	0	0	0	1,042	994
CHS Kids Costs	127	0	0	0	0	0	127	0
Youth Costs	1,434	0	0	0	0	0	1,434	1,873
Youth Tuck Shop	772	0	0	0	0	0	772	193
Fishes	1,404	0	0	0	0	0	1,404	1,083
Torch	700	0	0	0	0	0	700	14
Church Project Works	0	1,350	959	0	0	0	2,309	650
Bookstall	338	0	0	0	0	0	338	252
Ellel Ministries	0	0	0	0	801	0	801	5,955
Ben Kuhrt Rock UK	0	0	0	400	0	0	400	0
Friendship Club	50	0	0	0	0	0	50	192
Insurance	1,776	0	0	0	0	0	1,776	1,599
AV Equipment	213	0	0	0	0	0	213	21,700
Other payments ex Charitable Donations	12,278	0	0	0	0	0	12,278	4652
	182,030	1,350	959	400	801	0	185,540	178,446

INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF THE CHURCH OF THE HOLY SPIRIT, BEDGROVE, AYLESBURY

I report on the accounts of the Parochial Church Council for the year ended 31 December 2024, which are set out on pages 5 to 9.

Respective responsibilities of the PCC and examiner

As trustees, the members of the PCC are responsible for the preparation of the accounts. The PCC considers that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that only an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and state whether particular matters have come to my attention.

Basis of an independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as the church's trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- a) the accounting records were not kept in accordance with section 130 of the Charities Act; or
- b) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: Philip O'Halloran Date: 14/4/25

Philip O'Halloran
GCA Chartered Accountants
1st Floor, Quadrant House, 9 Heath Road, Weybridge, KT13 8SX

Accounts



CHURCH OF THE
HOLY SPIRIT

Annual Report and Accounts of the
Parochial Church Council
for the year ended
31st December 2023

CONTENTS:

Trustees' Annual Report
Income & Expenditure Account
Statement of Assets and Liabilities
Notes to the Accounts
Independent Examiner's Report

Church of the Holy Spirit Council – Bedgrove

Trustees' Annual Report for the year ended 31st December 2023

The Parochial Church Council (PCC) presents its Annual Report for the ended 31st December 2023.

REFERENCE AND ADMINISTRATIVE INFORMATION

The PCC continues to be registered with the Charity Commission under registration number 1129869.

The Address of the church office is: Church of the Holy Spirit, Parish Office, 71a Camborne Avenue, Aylesbury, HP21 7UE.

The members of the PCC, and basis of appointment, were as follows:

Ex officio (Chairman)	Rev Martin Kuhrt
Ex officio (PCC Secretary)	Robin Scott
Ex officio (Churchwarden & Treasurer)	Roger Harwood
Ex officio (Churchwarden, Vice Chairman and Deanery Synod Rep)	Andrew Millar
Elected	Jonathan Brooks
Elected	Tim Rees
Elected	Rupert Nixon
Elected	Margery Bell
Elected	Sally Waugh
Elected	Jane Lee
Co-Opted	Richard Collard
Co-opted	Chris Parrott
Elected	Vacancy
Deanery Synod Rep	Hilary Haines
Deanery Synod Rep	Vacant

STRUCTURE, GOVERNANCE AND MANAGEMENT

The PCC has been formed under the Parochial Church Council (Powers) Measure 1956.

PCC members are recruited in a number of ways. The clergy and churchwardens are members by virtue of their office. The churchwardens generally hold office for three years but are elected each year. Deanery Synod representatives are elected by the Annual Parochial Church Meeting (APCM) and hold office for three years. Other members of the PCC are elected at the APCM and hold office for three years.

The PCC makes all decisions corporately except that the Standing Committee has delegated powers to make decisions between PCC meetings subject to keeping the PCC informed as fully as necessary.

The PCC is responsible for all parish finance, its management and control, including the appointment of a Treasurer. Members of the PCC are responsible for keeping accounting records, which ascertain and disclose with reasonable accuracy the financial position of the PCC and which enable them to ensure that the financial statements comply with the Church Accounting Regulations 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

The PCC is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The PCC is required to ensure that the financial statements are examined by an independent examiner or auditor prior to presentation to the Annual Parochial Church Meeting. The Treasurer has followed the guidance of "PCC Accountability: The Charities Act 2011 and the PCC (4th ed.)" in preparing the latest accounts.

There are the following committees:

Standing Committee - consists of the Vicar, the two Churchwardens, PCC Secretary and up to two members elected by the PCC. They have power to transact the business of the PCC between PCC meetings, reporting to the full PCC as appropriate, and act as a Finance Committee.

Mission Committee - organises missionary meetings, is responsible for keeping the church members apprised of current news relating to our mission links and makes recommendations to the PCC on giving to external organisations.

Fabric Committee - deals with the maintenance and development of the church buildings and is allocated a budget by the PCC.

THE PCC AS EMPLOYER

The staff team in 2023 was made up of the following employees: -

Kate Watt as Families & Children's Worker on a part time contract until 31 May 2023.

Beth Rawling started in post in September 2023 as Children's Worker

Jane Darbon as Church Administrator on a part time contract

Corinne Jeffery as The Source Manager on a part time contract

Tamara Zimmerman is now on a reduced hours part time contract and job Title has changed to Youth Support Worker.

All paid staff have been included in the pension scheme, with the exception of Corinne Jeffery who opted out in 2022. The PCC is registered with HMRC for PAYE and pays tax, national insurance, and pension contributions for all its employees. These costs are all included in the accounts under 'Salary Costs', with the Source Manager salary and employment costs included in The Source budget line.

ACTIVITIES

The objectives of the PCC are defined by the Parochial Church Council (Powers) Measure 1956 as 'to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical'. As a church family and as individuals, the Church of the Holy Spirit aims to offer worship worthy of the living God. Through worship, prayer and bible study we seek to know God better and to be conformed to His purposes for our lives. In partnership with other Christians in Aylesbury we wish to make His love known within the local community, within our area, nation and throughout the world. The Church's Mission Statement is "Hungry for God, Sharing his Love" with the local strap-line - "Becoming a Hub for the Bedgrove Community".

RESERVES POLICY

The Treasurer and the Standing Committee regularly review the PCC's cash balances against expenditure commitments, but the PCC does not believe it is necessary or an appropriate use of the monies entrusted to it to maintain a fixed sum as a capital reserve.

FINANCIAL REVIEW

The PCC has used the Income and Expenditure basis for 2023 in accordance with Charity Commission Regulations, as our income does not exceed £250,000. The following funds are operated by the PCC and are reported on in the accounts:

1. GENERAL FUND

Unrestricted income applied for the general purposes and management of the church.

2. CHURCH PROJECT FUNDS

A new fund was set up in September 2023 to look at the re-ordering of the Church area, along with a restricted fund for the project where donations have been specifically requested to be only spent on the Church Project. This fund is identified in the accounts

as two funds, one designated and one restricted. Donations to the restricted fund may only be used for the Church Project only.

3. MISSION SUPPORT


We hold to the principle of giving to others from the riches we receive from God, and we continue to be committed to give ten percent of our income to Mission beyond our own parish.

4. OTHER FUNDS

A number of other restricted funds are created as required, maintained and disbursed. These are either monies collected for a specific purpose (e.g. outside appeals) or specific organisations. Some of these funds have been decommissioned or their residual funds transferred appropriately. Ellet Ministries is an organisation that we were hosting some training courses for at the Church. The Ukraine Appeal was set up during 2022 to help support work being undertaken by the Bulgarian Church run by the Todorov's looking after refugees from Ukraine. A further fund was set up in 2023 for donations to the Turkey & Syria Earthquake Appeal. The Torch restricted fund closed as Torch was incorporated into CHS as a church group in 2023.

We continue to trust in the generous provision of Almighty God to enable us to do all that He wills us to do, and we are reliant on the good stewardship of God's people to release for His work here what He has provided to them.

Approved by the PCC on Monday 4th March 2024 and signed on its behalf by The Reverend Martin Kuhrt Chairman.

A handwritten signature in black ink, appearing to read 'Martin Kuhrt', with a horizontal line underneath the name.

The Reverend Martin Kuhrt – Chairman.

	General Fund (Unrestricted)	Church Project Fund (Designated)	Church Project Fund (Restricted)	Ellel Ministries (Restricted)	Ukraine Appeal (Restricted)	Turkey & Syria Earthquake Appeal (Restricted)	Total 2023	Total 2022
	£	£	£	£	£	£	£	£
Income/Receipts								
Giving to church funds	131,969	0	0	0	0	0	131,969	126,914
Other receipts	48,543	14,132	100	5,830	0	131	68,736	70,036
The Source (Café Space)	15,161	0	0	0	0	0	15,161	12,283
	195,673	14,132	100	5,830	0	131	215,866	209,233
Payments/Expenditure								
Charitable Donations	20,748	0	0	0	75	131	20,954	16,136
Other Payments	157,568	650	0	5,955	0	0	164,173	187,257
The Source (Café Space)	14,273	0	0	0	0	0	14,273	13,677
	192,589	650	0	5,955	75	131	199,400	217,070
Receipts less payments	3,084	13,482	100	(125)	(75)	0	16,466	(7,837)
Balances brought forward	5,578	0	0	896	75	0	6,549	14,386
Balances carried forward	8,662	13,482	100	771	0	0	23,015	6,549

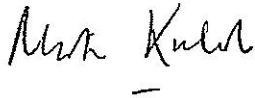
Statement of Assets and Liabilities

	31/12/2023	31/12/2022
	£	£
Assets		
Monies held at bank (per bank statements)	23,015	6,549
	<hr/>	<hr/>
	23,015	6,549
	<hr/>	<hr/>
Freehold land and buildings (estimated value)	500,000	500,000

Other assets, including furniture, electrical and computer equipment and a movable stage system have not been valued for these accounts. Depreciation has not been charged.


Liabilities or commitments at 31st December 2023

These financial statements were approved by the Parochial Church Council on Monday 4th March 2024



The Revd Martin Kuhrt

Chairman / Vicar



Roger Harwood

Treasurer

Notes to the Accounts

1. Basis of accounting

These accounts have been prepared in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005), the Church Accounting Regulations 2006, Financial Reporting Standards for Smaller Enterprises (FRSSE) and with the Charities Act 2011.

The accounts are based on Receipts and Payments records to give a true and fair view of the financial position of the PCC at the start and end of the accounting period and of the financial transactions during that period.

	General Fund (Unrestricted)	Church Project Fund (Designated)	Church Project Fund (Restricted)	Ellel Ministries Fund (Restricted)	Turkey & Syria Earthquake Appeal (Restricted)	Ukraine Appeal (Restricted)	Total 2023	Total 2022
	£	£	£	£	£	£	£	£
2. Giving to church funds								
Planned giving	94,567	0	0	0	0	0	94,567	96,124
Other giving and donations	18,820	12,090	100	0	0	0	31,010	38,978
Tax recovered	18,582	2,042	0	0	0	0	20,624	20,517
	131,969	14,132	100	0	0	0	146,201	155,619
3. Other receipts								
Building rents	41,177	0	0	0	0	0	41,177	44,192
Other receipts	7,366	0	0	5,830	131	0	13,327	25,726
The Source	15,161	0	0	0	0	0	15,161	12,283
	64,304	0	0	5,830	131	0	69,665	82,201

4. Charitable donations - Support of Missions and Charities	General Fund (Tithe)	Ukraine Appeal (Restricted)	Turkey & Syria Appeal (Restricted)	Torch (Restricted)	Totals 2023	Totals 2022
	£	£	£	£	£	£
AVYFC	1,000	0	0	0	1,000	2,000
Aylesbury Church Network	1,000	0	0	0	1,000	0
Aylesbury Town Chaplaincy	2,000	0	0	0	2,000	0
Bulgaria - The Todorovs	3,000	75	0	0	3,075	4,405
CAP	0	0	0	0	0	200
Church of the Holy Spirit	0	0	0	0	0	100
CMJ	4,000	0	0	0	4,000	0
Compassion UK	250	0	0	0	250	0
Evangelical Alliance	248	0	0	0	248	0
Kiran Paul & Berachah Ministries	9,000	0	0	0	9,000	9,000
Mark Saunders	250	0	0	0	250	0
Torch Trust	0	0	0	0	0	431
Turkey & Syria Appeal	0	0	131	0	131	0
Total	20,748	75	131	0	20,954	16,136

Note 3

5. Other payments	General Fund (Unrestricted)	Church Project Fund (Designated)	Ellel Ministries (Restricted)	Church Project Fund (Restricted)	Total 2023 £	Total 2022 £
Parish Share	74,865				74,865	72,977
Vicar Expenses	2,925				2,925	3,005
Staffing Costs	27,772				27,772	33,859
Church and hall running costs:	3,250				3,250	3,129
Church and hall maintenance	14,580				14,580	18,287
Service, Music & Worship Costs	2,713				2,713	3,051
Hospitality & Events	1,279				1,279	0
Church office costs	1,671				1,671	1,802
Utilities & Waste Contract	9,396				9,396	8,590
Telephone & Broadband	683				683	577
The Source (Café space)	14,273				14,273	13,677
Vicar's discretionary fund	700				700	600
ChurchSuite/Finance & Payroll Software	994				994	865
Youth Costs	2,068				2,068	1,873
Youth Tuck Shop	193				193	
Fishes	1,083				1,083	964
Torch	14				14	0
Church Project Works (2022 expenditure relates to the old Building project)		650			650	1,896
Bookstall	252				252	226
Ellel Ministries			5,955		5,955	7,445
Friendship Club	192				192	306
Insurance	1,599				1,599	1,453
AV Equipment	2,637				2,637	21,700
Other payments ex Charitable Donations	8,702				8,702	4652
	171,841	650	5,955		178,446	200,934

INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF THE CHURCH OF THE HOLY SPIRIT, BEDGROVE, AYLESBURY

I report on the accounts of the Parochial Church Council for the year ended 31 December 2023, which are set out on pages 5 to 9.

Respective responsibilities of the PCC and examiner

As trustees, the members of the PCC are responsible for the preparation of the accounts. The PCC considers that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that only an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and state whether particular matters have come to my attention.

Basis of an independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as the church's trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- a) the accounting records were not kept in accordance with section 130 of the Charities Act; or
- b) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:  Date: 25/3/24

Philip O'Halloran
GCA Chartered Accountants
1st Floor
Quadrant House
9 Heath Road
Weybridge
KT13 8SX

Accounts



CHURCH OF THE
HOLY SPIRIT

Annual Report and Accounts of the
Parochial Church Council
for the year ended
31st December 2022

CONTENTS:

Trustees' Annual Report
Income & Expenditure Account
Statement of Assets and Liabilities
Notes to the Accounts
Independent Examiner's Report

Church of the Holy Spirit Council – Bedgrove

Trustees' Annual Report for the year ended 31st December 2022

The Parochial Church Council (PCC) presents its Annual Report for the ended 31st December 2022.

REFERENCE AND ADMINISTRATIVE INFORMATION

The PCC continues to be registered with the Charity Commission under registration number 1129869.

The Address of the church office is: Church of the Holy Spirit, Parish Office, 71a Camborne Avenue, Aylesbury, HP21 7UE.

The members of the PCC, and basis of appointment, were as follows:

Ex officio (Chairman)	Rev Martin Kuhrt
Ex officio (PCC Secretary)	Robin Scott
Ex officio (Churchwarden & Treasurer)	Roger Harwood
Ex officio (Churchwarden & Deanery Synod Rep)	Andrew Millar
Elected	Michael Saunders
Elected	Jonathan Brooks
Elected	Liam O'Callaghan
Elected	Rupert Nixon
Elected	Margery Bell
Elected	Sally Charleston
Elected	Iain Waugh
Elected	Jane Lee
Elected	John Watt
Deanery Synod Rep	Hilary Haines
Deanery Synod Rep	Vacant

STRUCTURE, GOVERNANCE AND MANAGEMENT

The PCC has been formed under the Parochial Church Council (Powers) Measure 1956.

PCC members are recruited in a number of ways. The clergy and churchwardens are members by virtue of their office. The churchwardens generally hold office for three years but are elected each year. Deanery Synod representatives are elected by the Annual Parochial Church Meeting (APCM) and hold office for three years. Other members of the PCC are elected at the APCM and hold office for three years.

The PCC makes all decisions corporately except that the Standing Committee has delegated powers to make decisions between PCC meetings subject to keeping the PCC informed as fully as necessary.

The PCC is responsible for all parish finance, its management and control, including the appointment of a Treasurer. Members of the PCC are responsible for keeping accounting records, which ascertain and disclose with reasonable accuracy the financial position of the PCC and which enable them to ensure that the financial statements comply with the Church Accounting Regulations 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

The PCC is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The PCC is required to ensure that the financial statements are examined by an independent examiner or auditor prior to presentation to the Annual Parochial Church Meeting. The Treasurer has followed the guidance of "PCC Accountability: The Charities Act 2011 and the PCC (4th ed.)" in preparing the latest accounts.

There are the following committees:

Standing Committee - consists of the Vicar, the two Churchwardens, PCC Secretary and up to two members elected by the PCC. They have power to transact the business of the PCC between PCC meetings, reporting to the full PCC as appropriate, and act as a Finance Committee.

Mission Committee - organises missionary meetings, is responsible for keeping the church members apprised of current news relating to our mission links and makes recommendations to the PCC on giving to external organisations.

Fabric Committee - deals with the maintenance and development of the church buildings and is allocated a budget by the PCC.

THE PCC AS EMPLOYER

The staff team in 2022 was made up of the following employees: -

Nick Collard as Worship, Youth & Community Pastor on a full-time contract until February 2022.

Kate Watt as Families & Children's Worker on a part time contract

Jane Darbon as Church Administrator on a part time contract

Corinne Jeffery as The Source Manager on a part time contract

Tamara Zimmerman as Youth Worker from March 2022.

All paid staff have been included in the pension scheme, with the exception of Corinne Jeffery who opted out during the year. The PCC is registered with HMRC for PAYE and

pays tax, national insurance, and pension contributions for all its employees. These costs are all included in the accounts under 'Salary Costs', with the Source Manager salary and employment costs included in The Source budget line.

ACTIVITIES

The objectives of the PCC are defined by the Parochial Church Council (Powers) Measure 1956 as 'to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical'. As a church family and as individuals, the Church of the Holy Spirit aims to offer worship worthy of the living God. Through worship, prayer and bible study we seek to know God better and to be conformed to His purposes for our lives. In partnership with other Christians in Aylesbury we wish to make His love known within the local community, within our area, nation and throughout the world. The Church's Mission Statement is "Hungry for God, Sharing his Love" with the local strap-line - "Becoming a Hub for the Bedgrove Community".

RESERVES POLICY

The Treasurer and the Standing Committee regularly review the PCC's cash balances against expenditure commitments, but the PCC does not believe it is necessary or an appropriate use of the monies entrusted to it to maintain a fixed sum as a capital reserve.

FINANCIAL REVIEW

The PCC has used the Income and Expenditure basis for 2022 in accordance with Charity Commission Regulations, as our income does not exceed £250,000. The following funds are operated by the PCC and are reported on in the accounts:

1. GENERAL FUND

Unrestricted income applied for the general purposes and management of the church.

2. BUILDING PROJECT FUND

A fund started in the spring of 2011 with the aim of substantially updating extending and improving the church buildings as part of a vision for the future ministry of the church set out by Martin Kuhrt as vicar and adopted by the PCC. This fund is identified in the accounts as a designated fund; but was closed during 2022 as all works had been completed.

3. MISSION SUPPORT

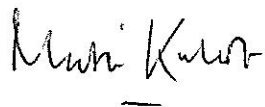
We hold to the principle of giving to others from the riches we receive from God, and we continue to be committed to give ten percent of our income to Mission beyond our own parish.

4. OTHER FUNDS

A number of other restricted funds are created as required, maintained and disbursed. These are either monies collected for a specific purpose (e.g. outside appeals) or for separate organisations such as Torch, a branch of the national charity, which is run ecumenically but meets on our premises and for which we act as a financial trustee. Some of these funds have been decommissioned or their residual funds transferred appropriately. Ellel Ministries is an organisation that we are hosting some training courses for at the Church. The Ukraine Appeal was set up during 2022 to help support work being undertaken by the Bulgarian Church run by the Todorov's looking after refugees from Ukraine.

We continue to trust in the generous provision of Almighty God to enable us to do all that He wills us to do, and we are reliant on the good stewardship of God's people to release for His work here what He has provided to them.

Approved by the PCC on Monday 6th March 2023 and signed on its behalf by The Reverend Martin Kuhrt Chairman.



The Reverend Martin Kuhrt – Chairman.

	General Fund (Unrestricted)	Building Project Fund (Designated)	Ellel Ministries (Restricted)	Torch (Restricted)	Ukraine Appeal (Restricted)	Total 2022	Total 2021
	£	£	£	£	£	£	£
Income/Receipts							
Giving to church funds	126,914	0	0	0	0	126,914	155,619
Other receipts (includes Diocese Energy Grant of £1,665)	57,863	118	8,265	310	3,480	70,036	41,573
The Source (Café Space)	12,283	0	0	0	0	12,283	3,124
	197,060	118	8,265	310	3,480	209,233	200,316
Payments/Expenditure							
Charitable Donations	12,200	0	0	531	3,405	16,136	10,390
Other Payments	177,916	1,896	7,445	0	0	187,257	178,600
The Source (Café Space)	13,677	0	0	0	0	13,677	7,778
	203,793	1,896	7,445	531	3,405	217,070	196,768
Receipts less payments	(6,733)	(1,778)	820	(221)	75	(7,837)	3,548
Balances brought forward	12,311	1,778	76	221	0	14,386	10,838
Balances carried forward	5,578	0	896	0	75	6,549	14,386

Statement of Assets and Liabilities

	31/12/2022	31/12/2021
	£	£
Assets		
Monies held at bank (per bank statements)	6,549	14,386
	<hr/>	<hr/>
	6,549	14,386
	<hr/>	<hr/>
Freehold land and buildings (estimated value)	500,000	500,000

Other assets, including furniture, electrical and computer equipment and a movable stage system have not been valued for these accounts. Depreciation has not been charged.

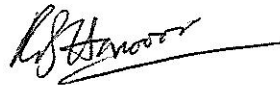
Liabilities or commitments at 31st December 2022

These financial statements were approved by the Parochial Church Council on Monday 6th March 2023



The Revd Martin Kuhrt

Chairman / Vicar



Roger Harwood

Treasurer

Notes to the Accounts

1. Basis of accounting

These accounts have been prepared in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005), the Church Accounting Regulations 2006, Financial Reporting Standards for Smaller Enterprises (FRSSE) and with the Charities Act 2011.

The accounts are based on Receipts and Payments records to give a true and fair view of the financial position of the PCC at the start and end of the accounting period and of the financial transactions during that period.

	General Fund (Unrestricted)	Building Project Fund (Designated)	Ellel Ministries Fund (Restricted)	Torch (Restricted)	Ukraine Appeal (Restricted)	Total 2022	Total 2021
	£	£	£	£	£	£	£
2. Giving to church funds							
Planned giving	89,913	0	0	0	0	89,913	96,124
Other giving and donations	20,446	0	0	0	0	20,446	38,978
Tax recovered	16,555	118	0	0	0	16,673	20,517
	126,914	118	0	0	0	127,032	155,619
3. Other receipts							
Building rents	44,192	0	0	0	0	44,192	27,384
Other receipts	13,671	0	8,265	310	3,480	25,726	14,189
The Source	12,283	0	0			12,283	3,124
	70,146	0	8,265	310	3,480	82,201	44,697

4. Charitable donations - Support of Missions and Charities	General	Ukraine	Ellel	Torch	Totals	Totals
	Fund (Tithe)	Appeal (Restricted)	Ministries (Restricted)	(Restricted)	2022	2021
	£	£	£	£	£	£
AVYFC	2,000	0	0	0	2,000	0
Aylesbury Church Network	0	0	0	0	0	0
Aylesbury Town Chaplaincy	0	0	0	0	0	1,000
Bulgaria - The Todorovs	1,000	3,405	0	0	4,405	0
CAP	200	0	0	0	200	0
Church of the Holy Spirit	0	0	0	100	100	0
Kiran Paul & Berachah Ministries	9,000	0	0	0	9,000	9,000
Open Doors	0	0	0	0	0	0
CMJ	0	0	0	0	0	0
Evangelical Alliance	0	0	0	0	0	140
Simon Guillebaud -Great Lake Outreach	0	0	0	0	0	250
Torch Trust	0	0	0	431	431	0
Total	12,200	3,405	0	531	16,136	10,390

Note 3

5. Other payments	General Fund (Unrestricted)	Building Project Fund (Designated)	Ellel Ministries (Restricted)	Torch (Restricted)	Total 2022	Total 2021
					£	£
Parish Share	72,977				72,977	62,307
Vicar Expenses	3,005				3,005	2,382
Staffing Costs	33,859				33,859	54,080
Church and hall running costs:	3,129				3,129	1,744
Church and hall maintenance	18,287				18,287	11,485
Service, Music & Worship Costs	3,051				3,051	2,693
Church office costs	1,802				1,802	1,810
Utilities & Waste Contract	8,590				8,590	8,917
Telephone & Broadband	577				577	566
The Source (Café space)	13,677				13,677	7,778
Vicar's discretionary fund	600				600	850
ChurchSuite/Finance & Payroll Software	865				865	0
Youth Costs	1,873				1,873	58
Fishes	964				964	111
Torch				0	0	0
Building works/loan		1,896			1,896	15,700
Bookstall	226				226	260
Ellel Ministries			7,445		7,445	10,597
Friendship Club	306				306	0
Insurance	1,453				1,453	1,418
AV Equipment	21,700				21,700	0
Other payments ex Charitable Donations	4,652				4,652	3,622
	191,593	1,896	7,445	0	200,934	186,378

**INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH
COUNCIL OF THE CHURCH OF THE HOLY SPIRIT, BEDGROVE,
AYLESBURY**

I report on the accounts of the Parochial Church Council for the year ended 31 December 2022, which are set out on pages 5 to 9.

Respective responsibilities of the PCC and examiner

As trustees, the members of the PCC are responsible for the preparation of the accounts. The PCC considers that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that only an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and state whether particular matters have come to my attention.

Basis of an independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as the church's trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

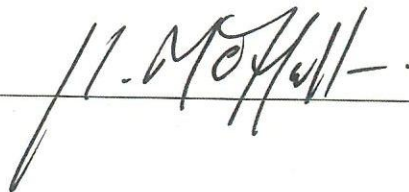
Independent examiner's statement

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

- a) the accounting records were not kept in accordance with section 130 of the Charities Act; or
- b) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: _____



Date: _____

22/3/23

Philip O'Halloran
GCA Chartered Accountants
1st Floor
Quadrant House
9 Heath Road
Weybridge
KT13 8SX

Accounts



CHURCH OF THE HOLY SPIRIT

Annual Report and Accounts of the Parochial Church Council for the year ended 31st December 2021

CONTENTS:

Trustees' Annual Report
Income & Expenditure Account
Statement of Assets and Liabilities
Notes to the Accounts
Independent Examiner's Report

Church of the Holy Spirit Council – Bedgrove Trustees’ Annual Report for the year ended 31st December 2021

The Parochial Church Council (PCC) presents its Annual Report for the ended 31st December 2021.

REFERENCE AND ADMINISTRATIVE INFORMATION

The PCC continues to be registered with the Charity Commission under registration number 1129869.

The Address of the church office is: Church of the Holy Spirit, Parish Office, 71a Camborne Avenue, Aylesbury, HP21 7UE.

The members of the PCC, and basis of appointment, were as follows:

Ex officio (Chairman)	Rev Martin Kuhrt
Ex officio (PCC Secretary)	Robin Scott
Ex officio (Churchwarden & Treasurer)	Roger Harwood
Ex officio (Churchwarden & Deanery Synod Rep)	Andrew Millar
Elected	Michael Saunders
Elected	Gillian O’Callaghan
Elected	Liam O’Callaghan
Elected	Mary Ashby
Elected	Sally Waugh
Elected	Iain Waugh
Elected	Rosalind Rochefort
Elected	Jane Lee
Elected	John Watt
Deanery Synod Rep	Hilary Haines
Deanery Synod Rep	Margery Bell

STRUCTURE, GOVERNANCE AND MANAGEMENT

The PCC has been formed under the Parochial Church Council (Powers) Measure 1956.

PCC members are recruited in a number of ways. The clergy and churchwardens are members by virtue of their office. The churchwardens generally hold office for three years but are elected each year. Deanery Synod representatives are elected by the Annual Parochial Church Meeting (APCM) and hold office for three years. Other members of the PCC are elected at the APCM and hold office for three years.

The PCC makes all decisions corporately except that the Standing Committee has delegated powers to make decisions between PCC meetings subject to keeping the PCC informed as fully as necessary.

The PCC is responsible for all parish finance, its management and control, including the appointment of a Treasurer. Members of the PCC are responsible for keeping accounting records, which ascertain and disclose with reasonable accuracy the financial position of the PCC and which enable them to ensure that the financial statements comply with the Church Accounting Regulations 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

The PCC is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The PCC is required to ensure that the financial statements are examined by an independent examiner or auditor prior to presentation to the Annual Parochial Church Meeting. The Treasurer has followed the guidance of "PCC Accountability: The Charities Act 2011 and the PCC (4th ed.)" in preparing the latest accounts.

There are the following committees:

Standing Committee - consists of the Vicar, the two Churchwardens, PCC Secretary and two members elected by the PCC. They have power to transact the business of the PCC between PCC meetings, reporting to the full PCC as appropriate, and act as a Finance Committee.

Mission Committee - organises missionary meetings, is responsible for keeping the church members apprised of current news relating to our mission links and makes recommendations to the PCC on giving to external organisations.

Fabric Committee - deals with the maintenance and development of the church buildings and is allocated a budget by the PCC.

THE PCC AS EMPLOYER

The staff team in 2021 was made up of the following employees: -

Nick Collard as Worship, Youth & Community Pastor on a full-time contract

Kate Watt as Families & Children's Worker on a part time contract

Jane Darbon as Church Administrator on a part time contract

Hilary Gilby (until Corinne Jeffery (from November) as The Source Manager on a part time contract

All paid staff have been included in the pension scheme. The PCC is registered with HMRC for PAYE and pays tax, national insurance, and pension contributions for all its employees. These costs are all included in the accounts under 'Salary Costs', with the Source Manager salary and employment costs included in The Source budget line.

ACTIVITIES

The objectives of the PCC are defined by the Parochial Church Council (Powers) Measure 1956 as 'to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical'. As a church family and as individuals, the Church of the Holy Spirit aims to offer worship worthy of the living God. Through worship, prayer and bible study we seek to know God better and to be conformed to His purposes for our lives. In partnership with other Christians in Aylesbury we wish to make His love known within the local community, within our area, nation and throughout the world. The Church's Mission Statement is "Hungry for God, Sharing his Love" with the local strap-line - "Becoming a Hub for the Bedgrove Community".

RESERVES POLICY

The Treasurer and the Standing Committee regularly review the PCC's cash balances against expenditure commitments, but the PCC does not believe it is necessary or an appropriate use of the monies entrusted to it to maintain a fixed sum as a capital reserve.

FINANCIAL REVIEW

The PCC has used the Income and Expenditure basis for 2021 in accordance with Charity Commission Regulations, as our income does not exceed £250,000. The following funds are operated by the PCC and are reported on in the accounts:

1. GENERAL FUND

Unrestricted income applied for the general purposes and management of the church.

2. BUILDING PROJECT FUND

A fund started in the spring of 2011 with the aim of substantially updating extending and improving the church buildings as part of a vision for the future ministry of the church set out by Martin Kuhrt as vicar and adopted by the PCC. This fund is identified in the accounts as a designated fund; the PCC aims to spend monies in the designated fund on improving the church building but is not legally obliged to do so. The building contract for the second phase of extending and refurbishing the Church Building started on site during January 2017 and despite a number of setbacks, practical completion was certified on 15th December 2017. A loan from the Oxford Diocesan Board of Finance of £50,000 was taken out in November 2017 based on receiving regular pledged giving up to 2020

sufficient to cover the repayment of the loan. This loan was deferred to be paid at the end of 2021 and has now been settled.

3. MISSION SUPPORT

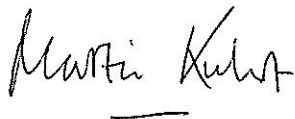
We hold to the principle of giving to others from the riches we receive from God, and we continue to be committed to give ten percent of our income to Mission beyond our own parish.

4. OTHER FUNDS

A number of other restricted funds are created as required, maintained and disbursed. These are either monies collected for a specific purpose (e.g. outside appeals) or for separate organisations such as Torch, a branch of the national charity, which is run ecumenically but meets on our premises and for which we act as a financial trustee. Some of these funds have been decommissioned or their residual funds transferred appropriately. Ellel Ministries is an organisation that we are hosting some training courses for at the Church.

We continue to trust in the generous provision of Almighty God to enable us to do all that He wills us to do, and we are reliant on the good stewardship of God's people to release for His work here what He has provided to them.

Approved by the PCC on Monday 7th March 2022 and signed on its behalf by The Reverend Martin Kuhrt Chairman.

A handwritten signature in black ink that reads "Martin Kuhrt". The signature is written in a cursive style with a horizontal line underneath the name.

The Reverend Martin Kuhrt – Chairman.

Bedgrove Parochial Church Council

Accounts for the year ended 31 December 2021

Income & Expenditure Account

Notes	General Fund (Unrestricted)	Building Project Fund (Designated)	Ellel Ministries (Restricted)	Torch (Restricted)	Total 2021	2020
	£	£	£	£	£	£
Income/Receipts						
Giving to church funds	146,751	8,868	0	0	155,619	137,740
Other receipts	32,383	0	9,190	0	41,573	41,962
The Source (Café Space)	3,124	0	0	0	3,124	8,223
	182,258	8,868	9,190	0	200,316	187,925
Payments/Expenditure						
Charitable Donations	10,390	0	0	0	10,390	14,640
Other Payments	152,303	15,700	10,597	0	178,600	168,972
The Source (Café Space)	7,778	0	0	0	7,778	10,930
	170,471	15,700	10,597	0	196,768	194,542
Receipts less payments	11,787	(6,832)	(1,407)	0	3,548	(6,617)
Balances brought forward	31/12/2020 524	8,610	1,483	221	10,838	17,455
Balances carried forward	12,311	1,778	76	221	14,386	10,838

Statement of Assets and Liabilities

	31/12/2021	31/12/2020
	£	£
Assets		
Monies held at bank (per bank statements)	14,386	10,838
	<hr/>	<hr/>
	14,386	10,838
	<hr/>	<hr/>
Freehold land and buildings (estimated value)	500,000	500,000

Other assets, including furniture, electrical and computer equipment and a movable stage system have not been valued for these accounts. Depreciation has not been charged.

Liabilities or commitments at 31st December 2021

These financial statements were approved by the Parochial Church Council on Monday 7th March 2022

The Revd Martin Kuhrt



Chairman / Vicar

Roger Harwood



Treasurer

Notes to the Accounts

1. Basis of accounting

These accounts have been prepared in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005), the Church Accounting Regulations 2006, Financial Reporting Standards for Smaller Enterprises (FRSSE) and with the Charities Act 2011.

The accounts are based on Receipts and Payments records to give a true and fair view of the financial position of the PCC at the start and end of the accounting period and of the financial transactions during that period.

	General Fund (Unrestricted)	Building Project Fund (Designated)	Ellel Ministries Fund (Restricted)	Torch (Restricted)	Total 2021	Total 2020
	£	£	£	£	£	£
2. Giving to church funds						
Planned giving	88,824	7,300			96,124	93,408
Other giving and donations	38,978				38,978	32,076
Tax recovered	18,949	1,568			20,517	12,256
	146,751	8,868			155,619	137,740

3. Other receipts

Building rents	27,384				27,384	22,056
Other receipts	4,999		9,190	0	14,189	19,906
The Source	3,124				3,124	8,223
	35,507		9,190	0	44,697	50,184

4. Charitable donations - Support of Missions and Charities	General	Building	Ellel	Torch	Totals	Totals
	Fund (Tithe)	Project Fund (Tithe)	Ministries (Restricted)	(Restricted)	2021	2020
	£	£			£	£
AVYFC	0				0	1,500
Aylesbury Church Network	0				0	0
Aylesbury Town Chaplaincy	1,000				1,000	1,000
Bulgaria - The Todorovs	0				0	1,000
Kiran Paul & Berachah Ministries	9,000				9,000	9,000
Open Doors	0				0	1,000
CMJ	0				0	1,000
Evangelical Alliance	140				140	140
Simon Guillebaud -Great Lake Outreach	250				250	0
Total	10,390				10,390	14,640

Note 3

5. Other payments	General Fund (Unrestricted)	Building Project Fund (Designated)	Ellel Ministries (Restricted)	Torch (Restricted)	Total 2020 £	Total 2019 £
Parish Share	62,307				62,307	62,239
Vicar Expenses	2,382				2,382	1,617
Staffing Costs	54,080				54,080	56,070
Church and hall running costs:	1,744				1,744	2,202
Church and hall maintenance	11,485				11,485	8,868
Service, Music & Worship Costa	2,693				2,693	2,939
Church office costs	1,810				1,810	469
Utilities & Waste Contract	8,917				8,917	5,798
Telephone & Broadband	566				566	524
The Source (Café space)	7,778				7,778	10,930
Vicar's discretionary fund	850				850	470
Weekend Away 2021	0				0	1,810
Youth Costs	58				58	184
Fishes	111				111	181
Torch				0	0	38
Building works/loan		15,700			15,700	5,250
Bookstall	260				260	147
Ellel Ministries			10,597		10,597	15,026
Friendship Club	0				0	0
Insurance	1,418				1,418	1,370
Other payments ex Charitable Donations	3,622				3,622	3,770
	160,081	15,700	10,597	0	186,378	179,902

**INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH
COUNCIL OF THE CHURCH OF THE HOLY SPIRIT, BEDGROVE,
AYLESBURY**

I report on the accounts of the Parochial Church Council for the year ended 31 December 2021, which are set out on pages 5 to 9.

Respective responsibilities of the PCC and examiner

As trustees, the members of the PCC are responsible for the preparation of the accounts. The PCC considers that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that only an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and state whether particular matters have come to my attention.

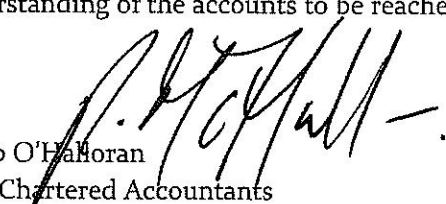
Basis of an independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as the church's trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with section 130 of the 2011 Act
 - b) 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 accounts to be reached.


Philip O'Halloran
GCA Chartered Accountants
Beacon House
South Road
Weybridge
KT13 9DZ

23/3/22

Accounts



CHURCH OF THE HOLY SPIRIT

Annual Report and Accounts of the
Parochial Church Council for the year ended
31 December 2020

Contents:

Trustees' Annual Report
Income & Expenditure Account
Statement of Assets and Liabilities
Notes to the accounts
Independent Examiner's Report

Church of the Holy Spirit - Bedgrove
Trustees' Annual Report for the year ended 31 December 2020

The Parochial Church Council (PCC) presents its Annual Report for the year ended 31 December 2020.

Reference and administrative information

The PCC continues to be registered with the Charity Commission under registration number 1129869. The address of the church office is The Church of the Holy Spirit, Parish Office, 71a Camborne Avenue, Aylesbury HP21 7UE.

The members of the PCC, and basis of appointment at the time of this report, were as follows:

Ex officio (Chairman) Rev Martin Kuhrt

Ex officio (PCC Secretary and Acting Treasurer) Robin Scott

Ex officio (Churchwarden) Roger Harwood

Ex officio (Churchwarden & Deanery Synod Representative) Andrew Millar

Elected Michael Saunders

Elected Margery Bell

Elected Iain Waugh

Elected Mary Ashby

Elected Sally Waugh

Elected Gillian O'Callaghan

Elected Charmaine Bolton Choy

Elected Liam O'Callaghan

Elected Jane Darbon

Deanery Synod representative Hilary Haines

Structure, governance and management

The PCC has been formed under the Parochial Church Council (Powers) Measure 1956.

PCC members are recruited in a number of ways. The clergy and churchwardens are members by virtue of their office. The churchwardens generally hold office for three years but are elected each year. Deanery Synod representatives are elected by the annual parochial church meeting (APCM) and hold office for three years. Other members of the PCC are elected at the APCM and hold office for three years.

The PCC makes all decisions corporately except that the Standing Committee has delegated powers to make decisions between PCC meetings subject to keeping the PCC informed as fully as necessary.

The PCC is responsible for all parish finance, its management and control, including the appointment of a Treasurer. Members of the PCC are responsible for keeping accounting records, which ascertain and disclose with reasonable accuracy the financial position of the PCC and which enable them to ensure that the financial statements comply with the Church Accounting Regulations 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. The PCC is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The PCC is required to ensure that the financial statements are examined by an independent examiner or auditor prior to presentation to the Annual Parochial Church Meeting. The Acting Treasurer has followed the guidance of "PCC Accountability: The Charities Act 2011 and the PCC (4th ed.)" in preparing the latest accounts.

There are the following committees:

Standing Committee - consists of the Vicar, the two Churchwardens and two members elected by the PCC. They have power to transact the business of the PCC between PCC meetings, reporting to the full PCC as appropriate, and act as a Finance Committee.

Mission Committee - organises missionary meetings, is responsible for keeping the church members apprised of current news relating to our mission links and makes recommendations to the PCC on giving to external organisations.

Fabric Committee - deals with the maintenance and development of the church buildings and is allocated a budget by the PCC.

The PCC as Employer

Jane Darbon continued as Parish Administrator on a permanent part-time contract. Nick Collard continued as Youth and Worship Pastor on a full-time contract and a pension Scheme (the Church Workers Pension Fund). Kate Watt continued on a part-time contract as Families and Children's Worker. Mary Ashby retired in March 2020 as church and hall cleaner. All paid staff have been included in the pension scheme from 01 December 2015, with Jane being added from April 2018. The PCC is registered with HMRC for PAYE and pays tax, national insurance, and pension contributions for all its employees. These costs are all included in the accounts under 'Salary Costs'. In March 2018 we opened The Source (Café Space) and employed a manager. The post remains held by Hilary Gilby. The salary for The Source Manager can be found included in The Source budget line.

Activities

The objectives of the PCC are defined by the Parochial Church Council (Powers) Measure 1956 as 'to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical'.

As a church family and as individuals, the Church of the Holy Spirit aims to offer worship worthy of the living God. Through worship, prayer and bible study we seek to know God better and to be conformed to His purposes for our lives. In partnership with other Christians in Aylesbury we wish to make His love known within the local community, within our area, nation and throughout the world. The Church's Mission Statement is "Hungry for God, Sharing his Love" with the local strap-line – "Becoming a Hub for the Bedgrove Community".

Reserves policy

The Acting Treasurer and the Standing Committee regularly review the PCC's cash balances against expenditure commitments, but the PCC does not believe it is necessary or an appropriate use of the monies entrusted to it to maintain a fixed sum as a capital reserve.

Financial review

The PCC has used the Income and Expenditure basis for 2020 in accordance with Charity Commission Regulations, as our income does not exceed £250,000. The following funds are operated by the PCC and are reported on in the accounts:

1. General Fund

Unrestricted income applied for the general purposes and management of the church.

2. Building Project Fund

A fund started in the spring of 2011 with the aim of substantially updating extending and improving the church buildings as part of a vision for the future ministry of the church set out by Martin Kuhrt as vicar and adopted by the PCC. Donors were invited to state whether they wished their gifts to be legally restricted to be spent on improving the church building, a number did and their gifts are identified in the accounts as a restricted fund. The balance of the fund is identified in the accounts as a designated fund; the PCC aims to spend monies in the designated fund on improving the church building but is not legally obliged to do so. The Building contract for the second phase of extending and refurbishing the Church Building started on site during January 2017 and despite a number of setbacks, practical completion was certified on 15th December 2017. A loan from the Oxford Diocesan Board of Finance of £50,000 was taken out in November 2017 based on receiving regular pledged giving up to 2020 sufficient to cover the repayment of the loan. This loan has been deferred to be paid at the end of 2021.

3. Mission Support

We hold to the principle of giving to others from the riches we receive from God, and we continue to be committed to give ten percent of our income to Mission beyond our own parish.

4. Other Funds

A number of other restricted funds are created as required, maintained and disbursed. These are either monies collected for a specific purpose (e.g. outside appeals) or for separate organisations such as Torch, a branch of the national charity, which is run ecumenically but meets on our premises and for which we act as a financial trustee. Some of these funds have been decommissioned or their residual funds transferred appropriately. Ellet Ministries is an organisation that we are hosting some training courses for at the Church.

We continue to trust in the generous provision of Almighty God to enable us to do all that He wills us to do, and we are reliant on the good stewardship of God's people to release for His work here what He has provided to them.

Approved by the PCC on Monday 8th March 2021 and signed on its behalf by The Rev. Martin Kuhrt Chairman.



The Rev. Martin Kuhrt – Chairman.

Bedgrove Parochial Church Council
Accounts for the year ended 31 December 2020
Income & Expenditure Account

Notes	General Fund (Unrestricted) £	Building Project Fund (Designated) £	Ellel Ministries (Restricted) £	Torch (Restricted) £	Total 2020 £	2019 £
Income/Receipts						
Giving to church funds	124,490	13,250			137,740	165,048
Other receipts	26,563		15,140	259	41,962	57,850
The Source (Café Space)	8,223				8,223	13,659
	<u>159,276</u>	<u>13,250</u>	<u>15,140</u>	<u>259</u>	<u>187,925</u>	<u>236,557</u>
Payments/Expenditure						
Charitable Donations	14,640				14,640	21,000
Other Payments	148,658	5,250	15,026	38	168,972	197,242
The Source (Café Space)	10,930				10,930	13,405
	<u>174,228</u>	<u>5,250</u>	<u>15,026</u>	<u>38</u>	<u>194,542</u>	<u>231,647</u>
Receipts less payments	(14,952)	8,000	114	221	(6,617)	4910
Balances brought forward	15,476	610	1,369	0	17,455	17455
Balances carried forward	<u>524</u>	<u>8,610</u>	<u>1,483</u>	<u>221</u>	<u>10, 838</u>	

Statement of Assets and Liabilities

	312/12/2020	31/12/2019
	£	£
Assets		
Mones held at bank (per bank statements)	10,838	18,801
Payments outstanding and receipts in advance	0	(6,610)
Debtors & HMRC tax refund on Q4 Gift Aid	0	5,892
	10,838	17,455
Freehold land and buildings (estimated value)	500,000	500,000

Other assets, including furniture, electrical and computer equipment and a movable stage system have not been valued for these accounts. Depreciation has not been charged.

Liabilities or commitments at 31st December 2020

Diocese Loan for building work (repayable by 31st December 2021) 15,750

Estimated outstanding cost of Building works -

These financial statements were approved by the Parochial Church Council on Monday 8th March 2021.



The Revd Martin Kuhrt
Chairman / Vicar



Robin Scott
Acting Hon
Treasurer

Notes to the Accounts

1. Basis of accounting

These accounts have been prepared in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005), the Church Accounting Regulations 2006, Financial Reporting Standards for Smaller Enterprises (FRSSE) and with the Charities Act 2011.

The accounts are based on Receipts and Payments records adjusted for accruals accounting to give a true and fair view of the financial position of the PCC at the start and end of the accounting period and of the financial transactions during that period.

	General Fund (Unrestricted)	Building Project Fund (Designated)	Ellel Ministries Fund (Restricted)	Torch (Restricted)	Total 2020	Total 2019
	£	£	£	£	£	£
2. Giving to church funds						
Planned giving	81,728	11,680			93,408	90,261
Other giving and donations	32,076				32,076	53,898
Tax recovered	10,686	1,570			12,256	20,889
	124,490	13,250			137,740	165,048
3. Other receipts						
Building rents	22,056				22,056	50,004
Other receipts	4,507		15,140	259	19,906	7,846
The Source	8,223				8,223	13,659
	34,785		15,140	259	50,184	71,509

4. Charitable donations - Support of Missions and Charities	General Fund (Tithe)	Building Project Fund (Tithe)	Ellel Ministries (Restricted)	Torch (Restricted)	Totals 2020	Totals 2019
	£	£		£	£	£
AVYFC	1,500				1,500	3,000
Aylesbury Church Network	0				0	1,000
Aylesbury Town Chaplaincy	1,000				1,000	1,000
Bulgaria - The Todorovs	1,000				1,000	2,500
Kiran Paul & Berachah Ministries	9,000				9,000	9,000
Open Doors	1,000				1,000	3,000
CMJ	1,000				1,000	1,500
Evangelical Alliance	140				140	
Total	Note 3	14,640			14,640	21,000

5.Other payments	General Fund (Unrestricted)	Building Project Fund (Designated)	Ellel Ministries (Restricted)	Torch (Restricted)	Total 2020 £	Total 2019 £
Parish Share	62,239				62,239	74,165
Clergy expenses	1,617				1,617	2,713
Salary Costs	56,070				56,070	58,684
Church and hall running costs:	2,202				2,202	6,725
Church and hall maintenance	8,868				8,868	6,271
Cost of services	2,939				2,939	2,401
Church office costs	469				469	2,510
Utilities & Waste Contract	5,798				5,798	7,278
Telephone	524				524	535
The Source (Café space)	10,930				10,930	13,405
Vicar's discretionary fund	470				470	600
Weekend Away 2021	1,810				1,810	
Youth and Children's work other costs	184				184	3,731
Fishes	181				181	949
Torch	0			38	38	1141
Building works/loan	0	5,250			5,250	32,227
Bookstall	147				147	222
Ellel Ministries			15,026		15,026	436
Friendship Club	0				0	14
Insurance	1,370				1,370	1,323
Other payments ex Charitable Donations	3,770				3,770	2,112
	159,587	5,250	15,026	38	179,902	210,647

Independent Examiner's Report to the Parochial Church Council of the Church of the Holy Spirit, Bedgrove, Aylesbury

I report on the accounts of the Parochial Church Council for the year ended 31 December 2020, which are set out on pages 4 to 8.

Respective responsibilities of the PCC and examiner

As trustees, the members of the PCC are responsible for the preparation of the accounts. The PCC considers that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that only an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and state whether particular matters have come to my attention.

Basis of an independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the church's trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with section 130 of the 2011 Act
 - b) 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 accounts to be reached.

Philip O'Halloran

GCA Chartered Accountants
Beacon House
South Road
Weybridge
KT13 9DZ