



CHURCH OF THE HOLY SPIRIT

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

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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	31/12/2019	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

	31/12/2020	31/12/2019
	£	£
Assets		
Monies 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
	<u>10,838</u>	<u>17,455</u>
 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
	<hr/>	<hr/>			<hr/>	<hr/>
	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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	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	14,640				14,640	21,000

Note 3

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

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