



CHURCH OF THE  
HOLY SPIRIT

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

The Parochial Church Council (PCC) presents its Annual Report for the ended 31<sup>st</sup> 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 15<sup>th</sup> 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

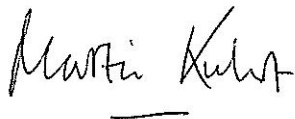
We hold to the principle of giving to others from the riches we receive from God, and we continue to be committed to give ten percent of our income to Mission beyond our own parish.

### 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. 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 7<sup>th</sup> March 2022 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 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
	£	£	£	£	£	£
<b>Income/Receipts</b>						
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
<b>Payments/Expenditure</b>						
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
<b>Receipts less payments</b>	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
	£	£
<b>Assets</b>		
Monies held at bank (per bank statements)	14,386	10,838
	<hr/> 14,386	<hr/> 10,838
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
	£	£	£	£	£	£
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 Fund (Tithe)	Building Project Fund (Tithe)	Ellel Ministries (Restricted)	Torch (Restricted)	Totals 2021	Totals 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	Note 3	10,390			10,390	14,640

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.

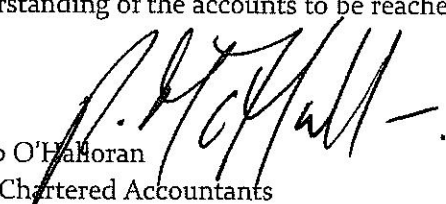
**Basis of an independent examiner's report**

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