



CHURCH OF THE
HOLY SPIRIT

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

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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

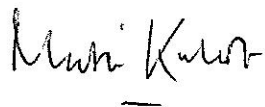
We hold to the principle of giving to others from the riches we receive from God, and we continue to be committed to give ten percent of our income to Mission beyond our own parish.

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.

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

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/> 6,549	<hr/> 14,386
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.

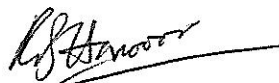
Liabilities or commitments at 31st December 2022

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 Fund (Tithe)	Ukraine Appeal (Restricted)	Ellel Ministries (Restricted)	Torch (Restricted)	Totals 2022	Totals 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.

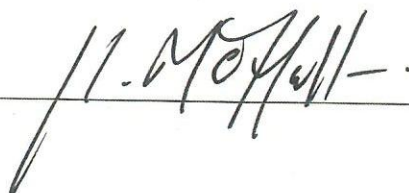
Independent examiner's statement

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
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Quadrant House
9 Heath Road
Weybridge
KT13 8SX