



CHURCH OF THE  
HOLY SPIRIT

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

The Parochial Church Council (PCC) presents its Annual Report for the ended 31<sup>st</sup> 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 4<sup>th</sup> 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
	£	£	£	£		£	£	£
<b>Income/Receipts</b>								
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
<b>Payments/Expenditure</b>								
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

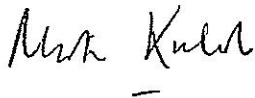
# Statement of Assets and Liabilities

	31/12/2023	31/12/2022
	£	£
<b>Assets</b>		
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.

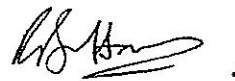
Liabilities or commitments at 31st December 2023

These financial statements were approved by the Parochial Church Council on Monday 4<sup>th</sup> 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
	£	£	£	£	£	£	£	£
<b>2. Giving to church funds</b>								
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
<b>3. Other receipts</b>								
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	Note 3 20,748	75	131	0	20,954	16,136

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**

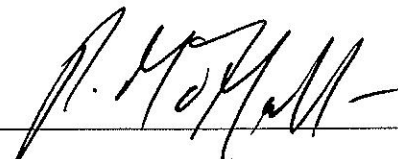
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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  
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Quadrant House  
9 Heath Road  
Weybridge  
KT13 8SX