



Church of the
Holy Spirit

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

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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.

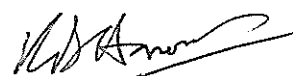
Liabilities or commitments at 31 December 2024

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:  Date: 14/4/25

Philip O'Halloran

GCA Chartered Accountants

1st Floor, Quadrant House, 9 Heath Road, Weybridge, KT13 8SX