

# **Parish of Kidlington with Hampton Poyle**



## **Annual Report and Accounts for the year ending 31st December 2023**

**Sharing the Love of God Joyfully**

**LOVING – WELCOMING – EXPLORING – GROWING**



# **Parish of Kidlington with Hampton Poyle**

## **Annual Report for 2023**

### **Background**

The PCC for the Parish of Kidlington with Hampton Poyle has the responsibility of co-operating with the appointed Team Ministers for promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has responsibility for the churches of St Mary's Kidlington, St John's Kidlington and St Mary's Hampton Poyle. The PCC is a charity registered with the Charity Commission (Registered Charity Number: 1135350).

The Parish Mission statement is

***Sharing the Love of God Joyfully:***  
**LOVING – WELCOMING – EXPLORING – GROWING**

The Parish Office is situated at St John's Church, Broadway, Kidlington, OX5 1DD

Banks: CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling,  
Kent, ME19 4JQ  
Lloyds Bank, PO Box 1000, Andover, BX1 1LT  
Metro Bank, One Southampton Row, London, WC1B 5HA

Independent Examiner: Nicola Cadwallader FCCA AIIT CTA of David  
Cadwallader & Co, Accountants, Unit 3 Bignell Park Barns, Chesterton,  
Nr Bicester, Oxon, OX26 1TD

### **Membership**

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules, with any vacancy in the year covered by co-option. Trustees are informed of their role and responsibilities shortly after the APCM. During the year the following served as members of the PCC:

|                                 |   |
|---------------------------------|---|
| <i>Team Rector:</i>             | The Revd Felicity Scroggie (Chair)  |
| <i>Team Vicar:</i>              | The Revd Martin Davis (until death 17/8/2023)                                   |
| <i>Curate:</i>                  | The Revd Susy Brouard   |
| <i>Licensed Lay Minister:</i>   | Mrs Meghann Hewett  |
| <i>Authorised Lay Minister:</i> | Mrs Penny Pedley  |
| <i>Wardens:</i>                 | Mr Mark Christodoulou<br>Mrs Irene Evershed<br>Mrs Sue O'Hare<br>Mr Andy Pedley |

### *Representatives on the Deanery Synod:*

Miss Philippa Burrell  
Miss Stephanie Hobson  
Miss Rosemary Tucker (until APCM 2023)  
Mr Scott Cheeseman ( from APCM 2023 )

*Elected Members of PCC:*

Mr Robert Buckeldee (from APCM 2020, re-elected 2022)  
Mr Scott Cheeseman (from APCM 2021)  
Mrs Diana Davis (from APCM 2020 to APCM 2023)  
Miss Margaret Day (co-opted to APCM 2022, elected APCM 2022)  
Mrs Margaret Dee (from APCM 2021)  
Dr Bill Evershed (from APCM 2022)  
Mr Bruce Forman (from APCM 2023)  
Professor Marian Knight (from APCM 2023)  
Mrs Catherine Male ( from APCM 2020 to APCM 2023)  
Mrs Clare Morgan (from APCM 2020, re-elected 2021)  
Mrs Laura Morgan (from APCM 2023)  
Mrs Sue O'Hare (from APCM 2020 to APCM 2022)  
Mrs Kathryn Smith (from APCM 2022)  
Mr Roger Smith (from APCM 2023 )  
Mr Chris Tupling (from APCM 2020, re-elected 2021)  
Mrs Janet Warren (from APCM 2020 to APCM 2023))

*Secretary:*

Miss Margaret Day (co opted at APCM 2020, to APCM 2023)  
Mrs Anne Handsley (co opted at APCM 2023)

*Treasurer:* Dr Bill Evershed

*CTK Representatives:*

Mrs Pam Cooper  
Miss Margaret Day  
Mrs Penny Pedley  
Mr Scott Cheeseman

*Officers:*

|                 |                |
|-----------------|----------------|
| Safeguarding    | Mrs Yo Davies  |
| Health & Safety | Mr Andy Pedley |

*Parish Administrator:* Mr Malc Sentence

Miss Margaret Day also provides a large amount of administrative support in the Parish.

**Committees**

The PCC has a number of committees which meet between full meetings of the PCC.

*Standing Committee:*

This is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

*Finance Committee:*

This oversees the general financial business of the parish by monitoring income and expenditure, budgeting, Planned Giving, etc.

*Fabric Committee:*

This attends to matters relating to the stewardship of property such as the church buildings and fabric, churchyard and the house at 29 Anderson's Close.



*Children and Young People Committee:*

This provides on-going consideration of provision for children and young people across the parish.

*Kidlinks Management Committee:*

This attends to the day-to-day management of Kidlinks, (formerly known as the Community Hub), which runs activities in both St John's and St Mary's Kidlington. Members of the community and Kidlinks users also serve on this committee.

*St Mary's Committee:*

Currently mostly concerned with Fabric matters.

*St John's Committee:*

This attends to matters of worship, fellowship and administration specific to St John's Kidlington, including the running of the Hall for non-church use.

*St Mary's Hampton Poyle Committee:*

This attends to matters of worship, fellowship and administration specific to St Mary's Hampton Poyle.

*Eco Team:* This group works to ensure that we use our church buildings as sustainably as possible.

*Other Working Groups are set up for specific purposes, e.g. Communications, Data Protection, Worship*

**We would like to record particular thanks to all those named above, and those working in committees, for all their hard work over 2023.**

**Church attendance**

At the Annual Parochial Church Meeting in May 2023 there were 246 names on the Electoral Roll for the Parish of Kidlington with Hampton Poyle. The average attendance at the main Sunday service (including children) was 90 for a joint parish service or 65 at St Mary's Kidlington, 40 at St John's Kidlington, 10 at St Mary's Hampton Poyle. A small but regular number of households participated in the Sunday online services or weekday Pause for Prayer.

During the course of the year 20 children and one adult were welcomed into the church through Baptism. Three young people and one adult were Confirmed.

**Review of the year**

In August 2023 we lost a dear friend in Revd Martin Davis, our Team Vicar since 2015. Martin and his wife Diana's strong faith inspired us all in his final months, and his funeral was a joyous celebration of his life. He made an enormous contribution to the life of the Parish, especially in the setting up of the Community Hub, so it was poignant but fitting that he lived to see the relaunch of the Hub as "Kidlinks" in July. In memory of Martin, plans began in autumn 2023 to create a community garden behind St John's, which will be called "Martin's Garden".

Under the leadership of Revd Felicity Scroggie, our extended leadership team in 2023 included Revd Susy Brouard (curate), Mrs Meghann Hewett (Licensed Lay Minister), Mrs Penny Pedley (Authorised Lay Minister), Revd Colin Johnson, Venerable David Meara, Revd Marian Needham, Revd Mervyn Puleston, Revd Sarah Sewell and Revd Katie Tupling. We said goodbye to Revd Jane Hemmings, who has left Kidlington, but welcomed Revd Paula Clifford to the

team. Mrs Joyce Morris is authorized to take funeral services, and Mr John Morris, Miss Philippa Burrell and Mr Bruce Forman are authorized to take Home Communion to several housebound parishioners. We thank all of the Team as they work faithfully and creatively to minister to the members of our congregations and to the wider community, especially recognising the increased work-load this year. We look forward to welcoming Paul Charles who was appointed curate in September and will take up his post in summer 2024.

The Annual Parochial Church Meeting was held in May 2023 with churchwardens, PCC members and committees having served for approximately eleven months. Miss Margaret Day retired as Parish Secretary at the APCM, and Mrs Anne Handsley was co opted to the PCC as Secretary. Many thanks are due to Margaret and all others who stepped down in 2023, and also to those who continue to serve or were welcomed as new PCC members in 2023.

The PCC met seven times during the year, including one for administrative matters following the APCM; the average attendance was 16. The PCC always reviewed financial and fabric matters, received any incident reports (from the Safeguarding Officer and the Health & Safety Officer) and reviewed all parish policy documents. Minutes of committee meetings were received and discussed where necessary. From July 2023, a digest of matters discussed at PCC meetings was posted in the Parish Newsletter. In October the PCC had an "Away Day" to start work on a new Mission Action Plan, and a first draft was presented to the PCC in November, with the key agenda of "Loving, Welcoming, Exploring, Growing" underpinning all we do.

All the committees have continued to work as appropriate, and we are grateful for all their work. In particular:

- **The Children and Young People Committee** has continued to support young people in church. Junior Church met at St John's (and St Mary's for Joint Services), and took an active role in monthly "All Together" services. The committee also provided leadership for TIG (Together in God) and support for the 3 young people who were confirmed in 2023. The committee was also involved in developing monthly services at St Mary's with involvement from young people. The committee has also been active in engaging with the wider community through other services involving children (School Carols, Christingles, Remembrance etc ) and has been active in schools via the Be Space project and in school assemblies at Gosford Hill.
- **The Kidlinks Management Committee**, which is responsible to the PCC, has overseen the continued success of the children's activities, including the establishment of a new group, "Squirrels", geared towards children with additional needs. A new Parenting Course is planned to begin in 2024.
- **The Fabric Committee** has received a faculty to allow work to go ahead on replacing the heaters at St Mary's Kidlington; work is planned to begin in April 2024. St Mary's roof has been inspected by the quinquennial architect and a report is pending. The committee has continued to oversee a number of minor repairs and alterations in all three churches.

- **Our Eco Team** continued to work on ways of improving our environmental impact. All three churches have been awarded Bronze Eco accreditation and are working towards Silver Eco. There has been a drive to raise awareness in the congregations, with an Eco themed service, "bio-blitzes" in the Kidlington churchyard, involving our young people, and a systematic churchyard survey began.

**Our Worship pattern** has continued with a Joint Service, usually on the last Sunday of the month, alternating between St John's and St Mary's Kidlington. All other regular Sunday services continued as before, including an 8.00am at St Mary's, and monthly Open Space at St Mary's Kidlington and All Together at St John's, both of which have significant lay involvement. In addition, an online or live streamed service is offered every Sunday, much appreciated by those unable to get to church. The choir and choristers have continued to support the services at St Mary's, as well as offering a monthly Choral Evensong. Sunday services continued at Hampton Poyle, usually twice a month, and Rogation, Harvest and Pets services were enjoyed as usual.

A Tuesday evening Iona Service continued to be held at St John's, and a Wednesday morning Eucharist at St Mary's. Services are also held regularly in Lincroft Meadow care home, by the Revd Marian Needham assisted by several lay members of the congregation. Marian acts as an informal chaplain and offers much appreciated pastoral care to staff and residents. These fortnightly services now attract between 20 -30 residents and constitute a new congregation.

Our Lenten theme in 2023 was "Opening the Gates of Glory", leading to a celebration of Easter across all three churches. The usual services of Remembrance and Advent took place, with a new Christmas Tree Festival at St Mary's Kidlington followed by the Community Carol Service. Christmas itself was celebrated with Christingle services in all three churches, a fine Nativity at St John's on Christmas Eve, Midnight Mass at St Mary's and St John's and Christmas morning services.

There continued to be a significant number of Occasional Offices, though the number of weddings has reduced considerably. Baptisms usually take place once a month on Sunday afternoons. Clergy were involved with a large number of funerals, either at the crematoria or in St Mary's.

There are several active Prayer and Bible study groups within the Parish, which offer fellowship and support, and occasional pop up groups, for example during Lent and Advent. These are supported by clergy but have significant lay involvement.

We have continued to send weekly "parish emails" to about 250 addresses, to keep everyone informed of activities, service location and much more. The Pastoral Visiting Team has continued to maintain contact with parishioners who are house-bound or unwell, through regular visits, phone calls and support. They also organise the monthly "Parish Lunch" when members of the congregations and their friends gather for a meal and chat. The monthly "Big Sing" proved a great success in 2023, attracting older people from both within and beyond the regular congregations.



## **Financial Review**

The General Fund had a surplus in the year of £11,570 (2022: deficit of £1,130) which has been transferred to the Reserve Fund. We did not benefit from any substantial legacies to general funds in the year but the very welcome surplus resulted from increased donations and use of previously received donations for specific refurbishment work. The anticipated major works on heating and organ at St Mary's Kidlington were delayed until 2024; the allocation for their costs in 2023 had indicated a deficit of £74,000.

Looking forward to 2024, we foresee those major works leading to considerably higher costs for repairs and maintenance. While we have received a legacy of £10,250 which can be put towards these costs we are looking for support, both directly financially and in applications for grant funding.

The Parish Share is the largest item of expenditure. Fortunately, for 2023 this was increased by less than inflation. We have also been receiving a reduction of 5% since the sad death of Revd Martin Davis in August 2023; this reduction will continue until a new Team Vicar is in post. However, the Deanery continues to find it difficult to meet its total parish share payments to the Diocese. Long-term, if this is not resolved then there could be serious implications for the number of clergy serving in our deanery and therefore, possibly, in our parish.

The parish share paid to the Diocese in 2023 equates to 44.7% of all unrestricted income (2022: 46.8%) and 44.7% of all unrestricted expenditure (2022: 47.2%).

The Kidlington 2020 Project still has a deficit balance that is currently being funded by the Reserve Fund, as fundraising has hardly resumed since the COVID-19 pandemic.

In 2022 the Community Hub Revenue Fund was at a very low level but promised funding in 2023 was realized enabling the project to continue. Work continues to ensure on-going funding from appropriate sources.

During 2023 the parish also started two other projects needing funding. The first, for the establishment of Parent Support Groups to offer peer support groups for parents of teenagers and adults that have additional needs and/or mental health concerns, received a very small contribution from parish funds but the major costs (for professional facilitator) are being met by a Diocesan Development Fund grant for two years. Funding for other aspects of the project and its continuation is being pursued.

The second new project is Martin's Garden, to develop a Community Garden in the rear of St John's Church, in memory of Revd Martin Davis who had long dreamed of this. Donations of £18,000 were received in 2023, which will enable the first phase of development to proceed.

## **Reserves Policy**

The Reserves Policy is to hold a minimum sum of £10,000 in the Reserve Fund to cover sudden and unforeseen calls made on parish finances. This is in addition to reserves held in the St John's Hall Fund to cover similar situations relating to the Church Hall.

The balance on the Reserve Fund at 31 December 2023 was £126,620 (2022: £115,051) which meets the policy. This level of reserves equates more to the generally accepted level of reserves for charities, being the equivalent of 7.9 months of unrestricted expenditure excluding St John's Hall (2022: 7.5 months). However, the Reserve Fund is effectively funding the net deficit of £32,638 on the Kidlington 2020 Project pending the receipt of further income for that Fund. This effectively reduces reserves to £93,982 which is sufficient to meet 5.8 months unrestricted expenditure excluding St John's Hall.

Reserves held for St John's Hall total £14,262 (2022: £16,632) which is sufficient to cover a slightly longer period of expenditure.

### **Community Outreach**

When planning activities for the year, consideration was given to the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. We continued our outreach activities, as much as possible, trying to make a contribution to our local community and further afield. Some of our work is in partnership with CTK ( Churches Together in Kidlington ).

The Parish has continued to support the work of Joel and Fiona Kelling, our Church Missionary Society partners. In 2023, the PCC agreed to support two charities, Edukid, which helps to remove barriers to education for children affected by poverty or conflict, and Sands, which aims to reduce neonatal deaths and support those affected, through annual donation and also occasional fundraising events such as the Christmas Tree Festival.

Locally, the Parish continued to support the North Oxfordshire Community Foodbank, and also the Cherwell Larder initiative, which provides food supplies and hot meals at Exeter Hall. The children's groups run by Kidlinks continued to offer much support to young families. A new initiative launched in 2023 was the Parent Support Groups, run by Diocesan-funded facilitators, which provide a space for parents and carers of teenagers and adults with special needs and/or mental health concerns, to meet together for support.

The churches again served as focal points for community social events. The Winter Tea Talks were again popular, and a Coronation Tea Party at St Mary's launched another summer of Sunday Teas, while the Summer Fete again attracted many local families, together with the Kidlinks Fun Day at St John's.

Use of the churches by outside groups is much appreciated by the community, with St John's continuing to provide facilities for children's activities, exercise classes and family gatherings as well as local groups such Alcoholics Anonymous, Action Deafness and Adult Learning. There are also a large number of private bookings at St John's, and these attract a wide spectrum of people from across the community.

Our churches continued to be open in daylight hours and have been used by many members of the public needing space to reflect and seek comfort over the past year.

## Conclusion

2023 was not an easy year to journey through, with the loss of Martin, but was remarkable in showing our faith and mutual support in the face of challenges.

Signed on behalf of the PCC:

*Felicity Scroggie*

.....  
Revd Felicity Scroggie (Team Rector)  
Chair

*9th April 2024*

**KIDLINGTON WITH HAMPTON POYLE PAROCHIAL CHURCH COUNCIL**

*Registered charity 1135350*

**ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**





# **KIDLINGTON WITH HAMPTON POYLE PAROCHIAL CHURCH COUNCIL**

**Independent Examiner's Report to the Trustees of The Parochial Church Council of Kidlington with Hampton Poyle, charity number 1135350, on accounts for the year ended 31 December 2023 set out on pages 2 to 12**

I report to the trustees on my examination of the accounts of the above charity ('the Trust') for the year ended 31 December 2023.

## **Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

## **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:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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 26 April 2024

**Nicola Cadwallader FCCA AIT CTA**  
**Association of Chartered Certified Accountants**

**David Cadwallader and Co**  
**Unit 3 Bignell Park Barns**  
**Chesterton**  
**Nr Bicester**  
**Oxon**  
**OX26 1TD**

# KIDLINGTON WITH HAMPTON POYLE PAROCHIAL CHURCH COUNCIL

## Statement of Financial Activities for the year ended 31 December 2023

|  | Note | 2023               |                   |                  | 2022              |                    |                   |
|--|------|--------------------|-------------------|------------------|-------------------|--------------------|-------------------|
|  |      | Unrestricted Funds | Restricted Funds  | Endowment Funds  | Total             | Unrestricted Funds | Total             |
|  |      | £                  | £                 | £                | £                 | £                  | £                 |
| <b>Income and endowments from:</b>         |      |                    |                   |                  |                   |                    |                   |
| Donations and legacies                     | 2a   | 156,350.93         | 81,292.71         |                  | 237,643.64        | 156,889.00         | 178,557.00        |
| Charitable activities                      | 2b   | 26,671.37          |                   |                  | 26,671.37         | 19,784.00          | 19,894.00         |
| Other trading activities                   | 2c   | 10,552.72          | 875.95            |                  | 11,428.67         | 5,589.00           | 10,823.00         |
| Investments                                | 2d   | 18,513.70          | 54.48             | 389.90           | 18,958.08         | 16,967.00          | 17,412.00         |
| Other income                               | 2e   | 105.51             |                   |                  | 105.51            | 150.00             | 150.00            |
| <b>Total income</b>                        |      | <b>212,194.23</b>  | <b>82,223.14</b>  | <b>389.90</b>    | <b>294,807.27</b> | <b>199,379.00</b>  | <b>226,836.00</b> |
| <b>Expenditure on:</b>                     |      |                    |                   |                  |                   |                    |                   |
| Raising funds                              | 3a   | 1,312.93           |                   |                  | 1,312.93          | 142.00             | 142.00            |
| Charitable activities                      | 3b   | 210,858.41         | 29,812.82         |                  | 240,671.23        | 197,506.00         | 221,424.00        |
| <b>Total expenditure</b>                   |      | <b>212,171.34</b>  | <b>29,812.82</b>  | <b>0.00</b>      | <b>241,984.16</b> | <b>197,648.00</b>  | <b>221,566.00</b> |
| <b>Net gains / (losses) on investments</b> | 5    | <b>0.00</b>        | <b>167.01</b>     | <b>1,226.60</b>  | <b>1,393.61</b>   | <b>0.00</b>        | <b>(1,739.00)</b> |
| <b>Net income / (expenditure)</b>          |      | <b>22.89</b>       | <b>52,577.33</b>  | <b>1,616.50</b>  | <b>54,216.72</b>  | <b>1,732.00</b>    | <b>3,292</b>      |
| <b>Transfers between funds</b>             |      | <b>7,235.04</b>    | <b>(7,235.04)</b> |                  |                   | <b>(2,603.00)</b>  |                   |
| <b>Net movement in funds</b>               |      | <b>7,257.93</b>    | <b>45,342.29</b>  | <b>1,616.50</b>  | <b>54,216.72</b>  | <b>(871.00)</b>    | <b>3,292</b>      |
| <b>Reconciliation of funds:</b>            |      |                    |                   |                  |                   |                    |                   |
| Total funds brought-forward                |      | 135,383.69         | 123,956.71        | 19,407.83        | 278,748.23        | 136,255.00         | 275,456.00        |
| <b>Total funds carried-forward</b>         |      | <b>142,641.62</b>  | <b>169,299.00</b> | <b>21,024.33</b> | <b>332,964.95</b> | <b>135,384.00</b>  | <b>278,748.00</b> |

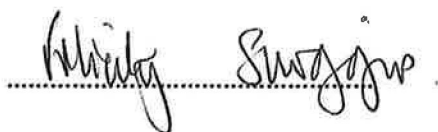
The notes on pages 4 to 12 form part of these accounts

# KIDLINGTON WITH HAMPTON POYLE PAROCHIAL CHURCH COUNCIL

## Balance Sheet as at 31 December 2023

|   |          | TOTAL FUNDS       |                   |
|---|----------|-------------------|-------------------|
|   |          | 2023              | 2022              |
|   | Notes    | £                 | £                 |
| <b>FIXED ASSETS (Investments)</b>           | <b>5</b> | <b>16,248.44</b>  | <b>14,855.00</b>  |
| <b>CURRENT ASSETS</b>                       |          |                   |                   |
| Debtors                                     | 6        | 25,892.36         | 26,045.00         |
| Cash at bank and in hand                    |          | 298,373.98        | 255,870.00        |
| <b>Total Current Assets</b>                 |          | <b>324,266.34</b> | <b>281,915.00</b> |
| <b>LIABILITIES</b>                          |          |                   |                   |
| Creditors - amounts falling due in one year | 7        | 5,264.83          | 16,304.00         |
| Receipts in Advance                         |          | 2,285.00          | 1,717.00          |
|   |          | <b>7,549.83</b>   | <b>18,021.00</b>  |
| <b>Net current assets/(liabilities)</b>     |          | <b>316,716.51</b> | <b>263,893.00</b> |
| <b>TOTAL NET ASSETS</b>                     |          | <b>332,964.95</b> | <b>278,748.00</b> |
| <b>PARISH FUNDS</b>                         |          |                   |                   |
| Unrestricted                                | 8        | 142,641.62        | 135,384.00        |
| Restricted                                  | 8        | 169,299.00        | 123,956.00        |
| Endowment                                   | 8        | 21,024.33         | 19,408.00         |
| <b>Total Parish Funds</b>                   | <b>8</b> | <b>332,964.95</b> | <b>278,748.00</b> |

Approved by the Parochial Church Council on 9 April 2024 and signed on its behalf by:



Revd Felicity Scroggie (Team Rector)  
Chair

The notes on pages 4 to 12 form part of these accounts.

# KIDLINGTON WITH HAMPTON POYLE PAROCHIAL CHURCH COUNCIL

## Notes to the financial statements for the year ended 31 December 2023

### 1. ACCOUNTING POLICIES

The charity constitutes a public benefit entity as defined by Financial Reporting Standard 102 (FRS 102).

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, together with applicable accounting standards and the Charities SORP (FRS 102) 2015 with Update Bulletin 5.

The financial statements have been prepared on an accruals basis under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

#### Funds

**Endowment funds** are funds where the capital must be maintained. Only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

**Restricted funds** represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried-forward as a balance on that fund. The PCC does not usually invest separately for each fund, although a very limited number future.

**Unrestricted funds** are general funds which can be used for any purpose that the PCC determines within that allowed under its governing documents.

#### Income

Under the SORP income is recognised when there is entitlement, sufficient certainty of receipt and it can be measured reliably.

Planned giving, collections and general donations are recognized when received.

Gift Aid income is recognized when the income to which it relates is received.

Dividends are accounted for when receivable.

All income is accounted for gross wherever possible.

#### Expenditure

Under the SORP expenditure is recognised when a legal or constructive obligation exists at the balance sheet date as a result of a past event, it is more likely than not that a transfer of economic benefits, often cash, will be required in settlement and the amount of the obligation can be measured or estimated reliably.

All expenditure is accounted for gross wherever possible.

## **KIDLINGTON WITH HAMPTON POYLE PAROCHIAL CHURCH COUNCIL**

### **Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

### **Other recognised gains/(losses)**

Gains or losses are accounted for on revaluation of investments at 31 December.

### **Fixed Assets**

Consecrated and benefice property is not included in the accounts in accordance with s10(2)(a) of the Charities Act, 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church inventories, which are open to inspection. For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

**Investments** are valued at market value at 31 December.

# KIDLINGTON WITH HAMPTON POYLE PAROCHIAL CHURCH COUNCIL

|                                    | 2023                    |                       |                      |            | 2022                    |                       |                      |            |
|------------------------------------|-------------------------|-----------------------|----------------------|------------|-------------------------|-----------------------|----------------------|------------|
|                                    | Unrestricted Funds<br>£ | Restricted Funds<br>£ | Endowment Funds<br>£ | Total<br>£ | Unrestricted Funds<br>£ | Restricted Funds<br>£ | Endowment Funds<br>£ | Total<br>£ |
| <b>2 INCOME</b>                    |                         |                       |                      |            |                         |                       |                      |            |
| <b>2a Donations and legacies</b>   |                         |                       |                      |            |                         |                       |                      |            |
| Planned giving                     |                         |                       |                      |            |                         |                       |                      |            |
| Bank                               | 69,257.00               | 1,800.00              |                      | 71,057.00  | 68,553.00               |                       |                      | 68,553.00  |
| Parish Giving Scheme               | 38,567.89               |                       |                      | 38,567.89  | 35,769.00               |                       |                      | 35,769.00  |
| Envelopes                          | 1,399.00                |                       |                      | 1,399.00   | 1,439.00                |                       |                      | 1,439.00   |
| Other                              | 325.00                  |                       |                      | 325.00     | 1,392.00                |                       |                      | 1,392.00   |
| Collections                        | 6,180.45                |                       |                      | 6,180.45   | 5,361.00                |                       |                      | 5,361.00   |
| Donations                          | 10,113.56               | 21,274.96             |                      | 31,388.52  | 14,861.00               | 11,724.00             |                      | 26,585.00  |
| Tax recovered                      | 28,840.37               | 3,448.63              |                      | 32,289.00  | 28,656.00               | 1,944.00              |                      | 30,600.00  |
| Legacies                           | 806.70                  | 10,256.42             |                      | 11,063.12  |                         | 1,000.00              |                      | 1,000.00   |
| Grants                             | 860.96                  | 44,512.70             |                      | 45,373.66  | 858.00                  | 7,000.00              |                      | 7,858.00   |
|                                    | 156,350.93              | 81,292.71             | 0.00                 | 237,643.64 | 156,889.00              | 21,668.00             | 0.00                 | 178,557.00 |
| <b>2b Charitable activities</b>    |                         |                       |                      |            |                         |                       |                      |            |
| Fees                               | 9,205.00                |                       |                      | 9,205.00   | 5,996.00                | 110.00                |                      | 6,106.00   |
| Charges                            |                         |                       |                      | 0.00       |                         |                       |                      | 0.00       |
| Church hall lettings               | 15,985.37               |                       |                      | 15,985.37  | 13,216.00               |                       |                      | 13,216.00  |
| Letting, church buildings          | 1,481.00                |                       |                      | 1,481.00   | 572.00                  |                       |                      | 572.00     |
|                                    | 26,671.37               | 0.00                  | 0.00                 | 26,671.37  | 19,784.00               | 110.00                | 0.00                 | 19,894.00  |
| <b>2c Other trading activities</b> |                         |                       |                      |            |                         |                       |                      |            |
| Fund-raising                       | 10,552.72               | 875.95                |                      | 11,428.67  | 5,589.00                | 5,234.00              |                      | 10,823.00  |
| <b>2d Investments</b>              |                         |                       |                      |            |                         |                       |                      |            |
| Dividends and interest             | 1,363.70                | 54.48                 | 389.90               | 1,808.08   | 306.00                  | 57.00                 | 388.00               | 751.00     |
| Rent                               | 17,150.00               |                       |                      | 17,150.00  | 16,661.00               |                       |                      | 16,661.00  |
|                                    | 18,513.70               | 54.48                 | 389.90               | 18,958.08  | 16,967.00               | 57.00                 | 388.00               | 17,412.00  |
| <b>2e Other income</b>             |                         |                       |                      |            |                         |                       |                      |            |
| Other                              | 105.51                  |                       |                      | 105.51     | 150.00                  |                       |                      | 150.00     |
| <b>Total</b>                       | 212,194.23              | 82,223.14             | 389.90               | 294,807.27 | 199,379.00              | 27,069.00             | 388.00               | 226,836.00 |

# KIDLINGTON WITH HAMPTON POYLE PAROCHIAL CHURCH COUNCIL

|   | 2023               |                  |                 | 2022               |                  |                  |
|---|--------------------|------------------|-----------------|--------------------|------------------|------------------|
|   | Unrestricted Funds | Restricted Funds | Endowment Funds | Unrestricted Funds | Restricted Funds | Endowment Funds  |
| <b>3 EXPENDITURE</b>                            |                    |                  |                 |                    |                  |                  |
| <b>3a Raising funds</b>                         |                    |                  |                 |                    |                  |                  |
| Cost of fundraising events                      | 1,312.93           |                  |                 | 142                |                  | 142              |
| <b>3b Charitable activities</b>                 |                    |                  |                 |                    |                  |                  |
| Missionary and charitable giving:               |                    |                  |                 |                    |                  |                  |
| Missionary societies                            | 1,000.00           |                  |                 | 2,000              | 139              | 2,139            |
| Relief and development agencies                 |                    |                  | 0.00            |                    |                  | 0                |
| Home mission                                    |                    |                  | 0.00            | 473                | 1,402            | 1,875            |
| Secular charities                               | 3,000.00           |                  |                 |                    | 884              | 884              |
| Ministry:                                       |                    |                  |                 |                    |                  |                  |
| Diocesan parish share(Quota)                    | 94,907.80          |                  |                 | 93,337             |                  | 93,337           |
| Churches Together in Kidlington                 |                    |                  | 0.00            |                    |                  | 0                |
| Junior Church groups                            | 120.00             |                  |                 | 196                |                  | 196              |
| Children's workers                              |                    | 13,361.94        |                 |                    | 11,137           | 11,137           |
| Music   | 7,512.61           | 997.05           |                 | 6,122              | 75               | 6,197            |
| Repairs and maintenance                         | 5,590.33           | 85.00            |                 | 3,204              | 135              | 3,339            |
| Major repairs                                   |                    |                  | 0.00            |                    |                  | 0                |
| Other major works                               |                    |                  | 0.00            |                    |                  | 0                |
| Other fabric works                              | 5,880.00           |                  |                 |                    | 2,160            | 2,160            |
| Heat, light and cleaning                        | 8,804.42           | 3,945.00         |                 | 11,595             | 3,876            | 15,471           |
| Church hall running costs (excluding insurance) | 17,832.04          |                  |                 | 11,456             |                  | 11,456           |
| Insurance                                       | 16,971.29          |                  |                 | 14,741             |                  | 14,741           |
| Office and admin costs                          | 22,211.35          | 300.00           |                 | 22,651             |                  | 22,651           |
| Curate's housing                                | 16,206.06          |                  |                 | 16,568             |                  | 16,568           |
| Independent examination of accounts             | 732.00             |                  |                 | 720                |                  | 720              |
| Other supplies and services                     | 10,090.51          | 11,123.83        |                 | 14,443             | 4,110            | 18,553           |
|   | 210,858.41         | 29,812.82        |                 | 197,506            | 23,918           | 221,424          |
| <b>Total</b>                                    | <b>212,171.34</b>  | <b>29,812.82</b> | <b>0.00</b>     | <b>197,648</b>     | <b>23,918</b>    | <b>0 221,566</b> |

## (a) STAFF COSTS

|  | 2023             | 2022          |
|--|------------------|---------------|
|  | £                | £             |
| Salaries and wages                               | 34,260.98        | 30,477        |
| Employer's national insurance contributions      | 972.57           | 699           |
| Employer's national insurance allowance received | -972.57          | -699          |
| Employer's pension contributions                 | 1,378.80         | 621           |
|  | <u>35,639.78</u> | <u>31,098</u> |

During the year the PCC employed a parish administrator, Directors of Music, organists, vergers, children's workers and a cleaner.

The total time that all staff are employed is the equivalent of 1.5 full-time staff.

No employee earned more than £60,000 in 2023 (2022: Nil).

## (b) PENSIONS

Kidlington with Hampton Poyle Parochial Church Council (KwHPPCC) participates in the Pension Builder Scheme section of Church Workers Pension Fund (CWPF) for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of KwHPPCC and other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
  - a. a deferred annuity section known as Pension Builder Classic, and,
  - b. a cash balance section known as Pension Builder 2014.

### Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

**Pension Builder Classic** provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

**Pension Builder 2014** is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme.

The pensions costs charged to the SoFA in the year are the contributions payable (2023: £1103, 2022: £621).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022.

For the **Pension Builder Classic** section, the 2019 valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2024, the Board chose to grant a discretionary bonus of 6.7% to both pensions not yet in payment and pensions in payment in respect of service prior to April 1997; and a bonus on pensions in payment in respect of post April 2006 service so that the pension increase was 5% (where usually it would be calculated based on inflation up to 2.5%). This followed improvements in the funding position over 2023. There is no requirement for deficit payments at the current time.

For the **Pension Builder 2014** section, the 2019 valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The next valuation is due as at 31 December 2022. Calculations for this are currently under way.

The legal structure of the scheme is such that if another employer fails, KwHPPCC could become responsible for paying a share of the failed employer's pension liabilities.

**Pension Builder 2014** is the pension scheme used by KwHPPCC.



# KIDLINGTON WITH HAMPTON POYLE PAROCHIAL CHURCH COUNCIL

## (c) TRUSTEES' REMUNERATION

The trustees neither received nor waived any remuneration for undertaking their duties as trustees during the year (2022: Nil).

The trustees were not reimbursed for any expenses incurred in the year in undertaking their duties as trustees (2022: Nil).

## 5 FIXED ASSETS

### Investments

|                            | Bulford  | Freeborn | Hulbert | Dodd     | TOTAL     |            |
|----------------------------|----------|----------|---------|----------|-----------|------------|
|                            | £        | £        | £       | £        | 2023      | 2022       |
|                            | £        | £        | £       | £        | £         | £          |
| Market value at 1 January  | 8,698.45 | 3,760.37 | 578.52  | 1,817.49 | 14,854.83 | 16,834.00  |
| Gain/(Loss) on revaluation | 818.38   | 353.79   | 54.43   | 167.01   | 1,393.61  | (1,979.00) |
| Market value at 31 Dec     | 9,516.83 | 4,114.16 | 632.95  | 1,984.50 | 16,248.44 | 14,855.00  |

## 6 DEBTORS AND PRE-PAYMENTS

|                  | Unrestricted | Restricted | Endowment | TOTAL FUNDS |        |
|------------------|--------------|------------|-----------|-------------|--------|
|                  | £            | £          | £         | 2023        | 2022   |
|                  | £            | £          | £         | £           | £      |
| Tax recoverable: |              |            |           |             |        |
| Gift Aid         | 16,652.75    | 2,209.69   |           | 18,862.44   | 18,635 |
| Small Donations  | 2,281.30     | 574.01     |           | 2,855.31    | 2,784  |
| Other debtors    | 2,894.11     | 1,280.50   |           | 4,174.61    | 4,626  |
| Pre-payments     |              |            |           |             | 0      |
|                  | 21,828.16    | 4,064.20   |           | 25,892.36   | 26,045 |

## 7 LIABILITIES

Amounts falling due within one year:

|                      | Unrestricted | Restricted | Endowment | TOTAL FUNDS |           |
|----------------------|--------------|------------|-----------|-------------|-----------|
|                      | £            | £          | £         | 2023        | 2022      |
|                      | £            | £          | £         | £           | £         |
| HM Revenue & Customs |              |            |           | -           | 45.00     |
| Other employee costs | 295.55       | 93.60      |           | 389.15      | 759.00    |
| Diocesan fees        |              |            |           | -           | 1,724.00  |
| Utilities            | 34.72        |            |           | 34.72       | -         |
| Other creditors      | 3,352.20     | 1,488.76   |           | 4,840.96    | 13,776.00 |
| Receipts in advance  | 2,285.00     |            |           | 2,285.00    | 1,717.00  |
|                      | 5,967.47     | 1,582.36   | -         | 7,549.83    | 18,021.00 |

## KIDLINGTON WITH HAMPTON POYLE PAROCHIAL CHURCH COUNCIL

### 8 FUNDS

**General (Unrestricted)** Used for all general purposes of the PCC, unless covered by another fund.

**Residential Care Ministry (Restricted)** Costs funded by initial grant.

**Bell Maintenance (Restricted)** For the repair, maintenance and replacement of bells and bellringing equipment.

**Bulford (Endowment)** Miss VM Bulford bequest dated 1976. Income to be used for keeping the graveyard of Kidlington Parish Church in good order and repair, with request that the Bulford family graves are kept in good order and repair.

**Choir (Restricted)** For music resources.

**Dodd (Restricted)** For the maintenance of the churchyard at Hampton Poyle.

**Donations (Restricted)** Used for purposes specified by donors.

**Fund a Football (Restricted)** Project to provide footballs to young people in our partner diocese in South Africa to enable them to celebrate the hosting of the football World Cup. Remaining funds to be distributed in 2023 through liaison with Oxford Diocese.

**Freeborn (Endowment)** Bequest dated 1972. Income to be used for keeping the churchyard in good order and repair, with request that the Freeborn family graves are kept in good order and repair.

**Hulbert (Endowment)** Miss S Hulbert bequest, memorandum dated 1940. Income to be used for maintenance of church and churchyard of parish church of Kidlington so long as the grave of Lewin and Mary Hulbert is kept in good order and repair.

**Mission (Unrestricted)** Sums put aside by the PCC for distribution as Mission.

**Project 2020 – Joint (Restricted)** Relates to shared aspects of Kidlington and Hampton Poyle projects to celebrate 800 years of worship at each church.

**Project 2020 - St Mary's, Kidlington (Restricted)** Building project to celebrate 800 years of worship at St Mary's, Kidlington.

**Project 2020 - St Mary's, Hampton Poyle (Restricted)** Building project to celebrate 800 years of worship at St Mary's, Hampton Poyle.

**Quinquennial Survey (Unrestricted)** Provides for the cost of the quinquennial survey of buildings.

**Martin's Garden (Restricted)** for the creation of a Community Garden behind St John's

**Parent Support Groups (Restricted)** for groups supporting parents with children with issues of mental health or neuro-diversity

**Reserve (Unrestricted)** To cover sudden and unforeseen liabilities.

**St John's Alterations (Restricted)** Alterations to St John's building.

**St John's Hall (Unrestricted)** St John's Church Hall: use as a community building.

**St John's Hub – Revenue (Restricted)** Revenue income and expenditure of St John's Community Hub.

**St John's Improvements (Unrestricted)** Improvements to the St John's building.

**Ukraine (Restricted)** Support for Ukrainian refugees.

**Vestments (Restricted)** Provides for vestments at St Mary's, Kidlington.

# KIDLINGTON WITH HAMPTON POYLE PAROCHIAL CHURCH COUNCIL

## Funds - Summary statement for year ended 31 December 2023

| Fund                            | Balance brought forward<br>£ | Incoming resources<br>£ | Outgoing resources<br>£ | Transfers<br>£    | Gains/ (Losses)<br>£ | Balance carried forward<br>£ |
|---------------------------------|------------------------------|-------------------------|-------------------------|-------------------|----------------------|------------------------------|
| <b>Unrestricted Funds</b>       |                              |                         |                         |                   |                      |                              |
| General                         |                              | 194,189.50              | 190,721.76              | (3,467.74)        |                      | 0.00                         |
| Mission                         | 933.50                       | 1,829.36                | 1,754.25                | 0.00              |                      | 1,008.61                     |
| Quinquennial Survey             | 450.00                       |                         |                         | 300.00            |                      | 750.00                       |
| Reserve                         | 115,051.26                   |                         |                         | 11569.53          |                      | 126,620.79                   |
| St John's Hall                  | 16,632.18                    | 16,175.37               | 19,695.33               | 1150.00           |                      | 14,262.22                    |
| St John's Improvements          | 2,316.75                     |                         |                         | (2,316.75)        |                      | 0.00                         |
|                                 | <u>135,383.69</u>            | <u>212,194.23</u>       | <u>212,171.34</u>       | <u>7235.04</u>    |                      | <u>142,641.62</u>            |
| <b>Restricted Funds</b>         |                              |                         |                         |                   |                      |                              |
| Residential Care Ministry       | 2,784.03                     |                         |                         | 0.00              |                      | 2,784.03                     |
| Bell Maintenance                | 521.82                       |                         |                         | 0.00              |                      | 521.82                       |
| Choir                           | 3,773.80                     |                         | 1,495.05                | 0.00              |                      | 2,278.75                     |
| Dodd Fund                       | 899.24                       | 54.48                   | 756.22                  | 0.00              | 167.01               | 364.51                       |
| Specific Donations              | 121,314.60                   | 10,273.02               | 1.20                    | (4,506.04)        |                      | 127,080.38                   |
| Fund a Football                 | 660.36                       |                         |                         | 0.00              |                      | 660.36                       |
| Martin's Garden                 |                              | 18,889.82               | 300.00                  | 0.00              |                      | 18,589.82                    |
| Parent Support Groups           |                              | 1,280.50                | 1,519.17                | 250.00            |                      | 11.33                        |
| 2020-Joint funds                | 18,927.43                    | 20.00                   |                         | 0.00              |                      | 18,947.43                    |
| 2020-St Mary's,Kidlington *     | (51,564.81)                  |                         |                         | 0.00              |                      | (51,564.81)                  |
| 2020-Hampton Poyle              | 2,750.02                     |                         |                         | 0.00              |                      | 2,750.02                     |
| St John's Alterations           | 20,424.19                    |                         |                         | (2,979.00)        |                      | 17,445.19                    |
| St John's Community Hub-Revenue | 2,292.13                     | 51,705.32               | 25,741.18               | 0.00              |                      | 28,256.27                    |
| Ukraine                         | 1,070.09                     |                         |                         | 0.00              |                      | 1,070.09                     |
| Vestments                       | 103.81                       |                         |                         | 0.00              |                      | 103.81                       |
|                                 | <u>123,956.71</u>            | <u>82,223.14</u>        | <u>29,812.82</u>        | <u>(7,235.04)</u> | <u>167.01</u>        | <u>169,299.00</u>            |
| <b>Endowments</b>               |                              |                         |                         |                   |                      |                              |
| Bulford                         | 12,950.57                    | 260.14                  |                         | 0.00              | 818.38               | 14,029.09                    |
| Freeborn                        | 5,625.37                     | 112.46                  |                         | 0.00              | 353.79               | 6,091.62                     |
| Hulbert                         | 831.89                       | 17.30                   |                         | 0.00              | 54.43                | 903.62                       |
|                                 | <u>19,407.83</u>             | <u>389.90</u>           |                         | <u>0.00</u>       | <u>1,226.60</u>      | <u>21,024.33</u>             |
| <b>Total</b>                    | <b>278,748.23</b>            | <b>294,807.27</b>       | <b>241,984.16</b>       | <b>0.00</b>       | <b>1,393.61</b>      | <b>332,964.95</b>            |

\*Deficit on this fund will be met by future donations or from reserves.

# KIDLINGTON WITH HAMPTON POYLE PAROCHIAL CHURCH COUNCIL

## 9 COMPOSITION OF FUNDS

|             | Unrestricted | Restricted | Endowment | TOTAL FUNDS |             |
|-------------|--------------|------------|-----------|-------------|-------------|
|             |              |            |           | 2023        | 2022        |
|             | £            | £          | £         | £           | £           |
| Investments |              | 1,984.50   | 14,263.94 | 16,248.44   | 14,855.00   |
| Debtors     | 21,828.17    | 4,064.20   |           | 25,892.37   | 26,045.00   |
| Cash        | 126,780.93   | 164,832.66 | 6,760.39  | 298,373.98  | 255,869.00  |
| Liabilities | (5,967.47)   | (1,582.36) |           | (7,549.83)  | (18,021.00) |
| Total       | 142,641.63   | 169,299.00 | 21,024.33 | 332,964.96  | 278,748.00  |

## 10 ENDOWMENTS - BREAKDOWN OF COMPOSITION OF FUNDS

|          | Investments | Cash     | TOTAL FUNDS |           |
|----------|-------------|----------|-------------|-----------|
|          |             |          | 2023        | 2022      |
|          | £           | £        | £           | £         |
| Bulford  | 9,516.83    | 4,512.26 | 14,029.09   | 12,951.00 |
| Freeborn | 4,114.16    | 1,977.46 | 6,091.62    | 5,625.00  |
| Hulbert  | 632.95      | 270.67   | 903.62      | 832.00    |
| Total    | 14,263.94   | 6,760.39 | 21,024.33   | 19,408.00 |

## 11 VOLUNTEERS

The Parochial Church Council is dependent upon the many volunteers who offer their services free of charge, and often at personal expense by incurring travel costs and purchasing materials at their own cost.

Volunteers are involved in all aspects of the Council's work.