



# CHURCH OF THE HOLY SPIRIT

## Annual Report and Accounts of the Parochial Church Council for the year ended 31 December 2018

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## **Church of the Holy Spirit - Bedgrove**

### **Trustees' Annual Report for the year ended 31 December 2018**

The Parochial Church Council (PCC) presents its Annual Report for the year ended 31 December 2018.

#### **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 The Church of the Holy Spirit, Parish Office, 71a Camborne Avenue, Aylesbury HP21 7UE.

The members of the PCC, and basis of appointment at the time of this report, were as follows:

Ex officio (Chairman) Rev Martin Kuhrt

Ex officio (Churchwarden, PCC Secretary and Acting Treasurer) Robin Scott

Ex officio (Churchwarden) Roger Harwood

Elected Barry Atkins

Elected Margery Bell

Elected Michael Bickell

Elected Lydia Lee

Elected Janine Pointon

Elected Charmaine Bolton Choy

Elected Martin Ward

Elected Jane Darbon

Deanery Synod representative Marie Carey

#### **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 Acting 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 and two members elected by the PCC. They have power to transact the business of the PCC between PCC meetings, reporting to the full PCC as appropriate, and act as a Finance Committee.

Mission Committee - organises missionary meetings, is responsible for keeping the church members apprised of current news relating to our mission links and makes recommendations to the PCC on giving to external organisations.

Fabric Committee - deals with the maintenance and development of the church buildings and is allocated a budget by the PCC.

#### **The PCC as Employer**

Vicky Linford continued as Parish Secretary until March 2018 and Jane Darbon was appointed as Parish Administrator on a permanent part-time contract in April 2018. Nick Collard continued as Youth and Worship Pastor on a full-time contract with accommodation provided in the parish and a pension Scheme (the Church Workers Pension Fund). Kate Watt continued on a part-time contract as Families and Children's Worker. Mary Ashby continued to be employed as church and hall cleaner. All paid staff have been included in the pension scheme from 01 December 2015. 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 'Salaries'. In March 2018 we opened The Source (Café Space) and employed a Manager Lydia Lee who became an employee, the post is now held by Hilary Gilby. The salary for The Source Manager can be found 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 Finance 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**

As in 2017, the PCC has used the Accruals (Income and Expenditure) basis for 2018 in accordance with Charity Commission Regulations, as our income exceeds £250,000. The following funds are operated by the PCC and are reported on in the accounts:

##### **1. General Fund**

Unrestricted income applied for the general purposes and management of the church.

##### **2. Building Project Fund**

A fund started in the spring of 2011 with the aim of substantially updating extending and improving the church buildings as part of a vision for the future ministry of the church set out by Martin Kuhrt as vicar and adopted by the PCC. Donors were invited to state whether they wished their gifts to be legally restricted to be spent on improving the church building, a number did and their gifts are identified in the accounts as a restricted fund. The balance of the fund is identified in the accounts as a designated fund; the PCC aims to spend monies in the designated fund on improving the church building but is not legally obliged to do so. This year the Church sold the garage in order to put the proceeds towards the Building Project fund, this sum was £23,486.

##### **3. Mission Support**

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

##### **4. Other Funds**

A number of other restricted funds are created as required, maintained and disbursed. These are either monies collected for a specific purpose (e.g. outside appeals) or for separate organisations such as Torch, a branch of the national charity, which is run ecumenically but meets on our premises and for which we act as a financial trustee. Some of these funds have been decommissioned or their residual funds transferred appropriately. A list can be found in the notes to the accounts.

The Building contract for the second phase of extending and refurbishing the Church Building started on site during January 2017 and despite a number of setbacks, practical completion was certified on 15<sup>th</sup> December 2017. A loan from the Oxford Diocesan Board of Finance of £50,000 was taken out in November 2017 based on receiving regular pledged giving up to 2020 sufficient to cover the repayment of the loan. Total payment of £66,458 including VAT was paid out during 2018. There are 2 more years to pay on the loan.

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 Sunday 24<sup>th</sup> March 2019 and

signed on its behalf by The Rev. Martin Kuhrt Chairman.

The Rev.Martin Kuhrt – Chairman.

**Bedgrove Parochial Church Council**  
**Accounts for the year ended 31 December 2018**  
**Income & Expenditure Account**

	Notes	General Fund (Unrestricted)	Building Project Fund (Designated)	Building Project Fund (Restricted)	Other Funds (note 6)	Total 2018	2017
		£	£	£	£	£	£
<b>Income/Receipts</b>							
Giving to church funds		162,140	27,434			189,574	243,891
Loan from Diocese							50,000
Other receipts		48,553	24,736		2,550	75,839	67,301
The Source		8,851				8,851	-
		219,544	52,170		2,550	274,264	361,192
<b>Payments/Expenditure</b>							
Charitable Donations		23,600				23,600	24,153
Other Payments		172,071	66,458		2075	240,604	485,140
The Source		22,733				22,733	-
		218,404	66,458		2075	286,937	509,293
<b>Receipts less payments</b>		1,140	(14,288)	0	475	(12,673)	(148,101)
Balances brought forward	31/12/2017	(108)	15,449	9,969	327	25,637	173,738
Transfers between funds							
Balances carried forward		1,032	1,616	9,969	802	12,964	25,637

# Statement of Assets and Liabilities

	31/12/2018	31/12/2017
	£	£
<b>Assets</b>		
Monies held at bank (per bank statements)	13,263	17,360
Payments outstanding and receipts in advance	(6,610)	(1,403)
Debtors, being HMRC tax refund on Q4 Gift Aid	5,892	9,567
	<u>12,545</u>	<u>25,524</u>
 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 2018

Diocese Loan for building work (repayable over 2 years)	42,000	
Estimated outstanding cost of Building works	10,000	-

The notes on pages x and y form part of these accounts.

These financial statements were approved by the Parochial Church Council on 14<sup>th</sup> April 2019.

The Revd Martin Kuhrt  
Chairman / Vicar

Robin Scott  
Acting Hon  
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 adjusted for accruals accounting to give a true and fair view of the financial position of the PCC at the start and end of the accounting period and of the financial transactions during that period.

	General Fund (Unrestricted)	Building Project Fund (Designated)	Building Project Fund (Restricted)	Other Funds (note 6)	Total 2018	2017
	£	£	£	£	£	£
<b>2. Giving to church funds</b>						
Planned giving	66,729	17,430			84,159	164,565
Other giving and donations	71,837	10,000			81,837	45,276
Tax recovered	23,574	4			23,578	34,050
	<b>162,140</b>	<b>27,434</b>			<b>189,574</b>	<b>243,891</b>
<b>3. Other receipts</b>						
Grants received		1,250			1,250	16,958
Building rents	42,262				42,262	28,894
Loan from Diocese					-	50,000
Other receipts	6,291	23,486		2,550	32,327	21,449
The Source	8,851				8,851	-
	<b>57,404</b>	<b>24,736</b>		<b>2,550</b>	<b>84,690</b>	<b>117,301</b>

4. Charitable donations - Support of Missions and Charities		General Fund (Tithe)	Building Project Fund (Tithe)	Building Project Fund (Restricted)	Other Funds (Restricted)	Totals 2018	2017
		£	£		£	£	£
AVYFC		3,200				3,200	1,000
Aylesbury Churches Network		1,000				1,000	1,000
Aylesbury Town Chaplaincy		1,000				1,000	1,000
Bulgaria - The Todorovs		2,200				2,200	1,300
Evangelical Alliance		0				0	160
Kiran Paul & Berachah Ministries		9,000				9,000	12,630
New Hope, Moldova "Stella's Voice"		0				0	1,075
Open Doors		2,700				2,700	1,900
Open Doors re Egypt		0				0	150
OM		0				0	450
CMJ		2,200				2,200	1,600
Flame		2,000				2,000	-
MAF		300				300	-
Africa Famine		0				0	200
Berachah Ministries	Coffee Shop	0				0	370
Barnardo's for families	Coffee Shop	0				0	60
Other collections		0				0	1,258
Total	Note 3	23,600				23,600	24,153

<b>5.Other payments</b>	<b>General Fund (Unrestricted)</b>	<b>Building Project Fund (Designated)</b>	<b>Building Project Fund (Restricted)</b>	<b>Other Funds (note 6)</b>	<b>Total 2018</b>	<b>2017</b>
					£	£
Parish Share	70,954				<b>70,954</b>	68,725
Clergy expenses	2,204				<b>2,204</b>	2,659
Salary Costs	40,931				<b>40,931</b>	39,071
Church and hall running costs:	2,193				<b>2,193</b>	6,725
Church and hall maintenance	3,020				<b>3,020</b>	2,987
Cost of services	4,990				<b>4,990</b>	10,746
Church office costs	3,322				<b>3,322</b>	2,656
Marketing	0				-	490
Utilities & Waste Contract	8,911				<b>8,911</b>	
Telephone	543				<b>543</b>	
The Source	22,733				<b>22,733</b>	
Vicar's discretionary fund	850				<b>850</b>	1,180
Staff Housing	15,540				<b>15,540</b>	15,630
Church w/e Away 2017	0				-	20,977
Youth and Children's work other costs	472				<b>472</b>	3,731
Fishes				1266	<b>1266</b>	
Torch				600	<b>600</b>	
Building works	8,250	66,458			<b>74,708</b>	305,222
Bookstall				209	<b>209</b>	
Insurance	1,273				<b>1,273</b>	2,229
Other payments ex Charitable Donations	8,618				<b>8,618</b>	2,112
	<b>194,804</b>	<b>66,458</b>		<b>2075</b>	<b>263,337</b>	<b>485,140</b>

<b>6.Movements on funds</b>		<b>Fund balances brought forward</b>	<b>Receipts</b>	<b>Support to mission organisations</b>	<b>Other payments</b>	<b>Transfers in/(out)</b>	<b>Fund balances carried forward</b>
Other funds:	Type	£	£	£	£	£	£
Youth	Grant recd	105					<b>105</b>
Coffee Shop	Designated	(61)					<b>(61)</b>
Sunday Lunches	Designated	138					<b>138</b>
SPREE	Designated	(134)					<b>(134)</b>
U3A Carol Services	Restricted	73					<b>73</b>
Tear Fund Busabi	Restricted	100					<b>100</b>
Fishes and little fishes	Designated	0	1608		(1266)		<b>342</b>
Bookstall	Designated	(115)	195		(209)		<b>(129)</b>
Torch	Restricted	222	747		(600)		<b>369</b>
<b>Totals</b>		<b>328</b>	<b>2550</b>		<b>(2075)</b>		<b>803</b>



**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 2018, which are set out on pages 4 to 8.

**Respective responsibilities of the PCC and examiner**

As trustees, the members of the PCC are responsible for the preparation of the accounts. The PCC considers that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that only an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and state whether particular matters have come to my attention.

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

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the church's trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
  - a) to keep accounting records in accordance with section 130 of the 2011 Act
  - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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Chartered Accountant

22nd March 2019