

# **Parish of Kidlington with Hampton Poyle**



## **Annual Report and Accounts for the year ending 31st December 2022**

### **Our Vision Statement**

- To serve the people of Kidlington and Hampton Poyle for their own sakes.
- To respond to God's call and to recognise the Kingdom of God in the minds and lives of local people.
- By faith and trust in God – Father, Son and Holy Spirit – to build up the body of Christ in Kidlington and Hampton Poyle.





## **Parish of Kidlington with Hampton Poyle**

### **Annual Report for 2022**

#### **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 Vision statement is

- To serve the people of Kidlington and Hampton Poyle for their own sake;
- To respond to God's call and to recognise and establish the Kingdom of God in the minds and lives of local people;
- By faith and trust in God - Father, Son and Holy Spirit - to build up the Body of Christ in Kidlington and Hampton Poyle.

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, 1 Oxford Road, Kidlington, OX5 2BP  
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:

*Team Rector:* The Revd Felicity Scroggie (Chairman)

*Team Vicar:* The Revd Martin Davis

*Curate:* The Revd Susy Brouard

*Licensed Lay Minister:* Mrs Meghann Hewett



*Authorised Lay Minister:* Mrs Penny Pedley (from May 2022)

*Wardens:* Mr Mark Christodoulou  
Mrs Tilly Evershed  
Mrs Sue O'Hare (from APCM 2022)  
Mr Andy Pedley  
Mrs Kathryn Smith (to APCM 2022)

*Representatives on the Deanery Synod:*

Miss Philippa Burrell  
Miss Stephanie Hobson  
Miss Rosemary Tucker

*Elected Members:*

Mr Robert Buckeldee (from APCM 2020, re-elected 2022)  
Mr Scott Cheeseman (from APCM 2021)  
Mrs Caroline Coleman (to APCM 2022)  
Mrs Diana Davis (from APCM 2020)  
Miss Margaret Day (co-opted to APCM 2022, elected APCM 2022)  
Mrs Margaret Dee (to APCM 2021)  
Dr Bill Evershed (from APCM 2022)  
Mrs Anne Handsley (from APCM 2020, to APCM 2022)  
Mr David Hewett (from APCM 2020, resigned September 2022)  
Miss Ann Holland (to APCM 2022)  
Mrs Alison Johnson (from APCM 2021, resigned November 2022)  
Mr Michael Ling (from APCM 2020, re-elected 2021, resigned APCM 2022)  
Mrs Catherine Male (from APCM 2020)  
Mrs Clare Morgan (from APCM 2020, re-elected 2021)  
Mrs Sue O'Hare (from APCM 2020 to APCM 2022)  
Mrs Kathryn Smith (from APCM 2022)  
Mr Chris Tupling (from APCM 2020, re-elected 2021)  
Mrs Janet Warren (from APCM 2020)

*Secretary:* Miss Margaret Day

*Treasurer:* Mr Michael Ling (to APCM 2022)  
Dr Bill Evershed (from APCM 2022)

*CTK Representatives:* Mrs Pam Cooper  
Miss Margaret Day  
Mrs Penny Pedley  
Mrs Janet Warren (to APCM 2022)

*Officers:*

Safeguarding Mrs Yo Davies  
Health & Safety Mr Chris Tupling



## **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.

### *Worship Committee:*

This focuses on the overall worship in the parish without taking away the individuality of the three churches.

### *Children and Young People Committee:*

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

### *Community Hub Management Committee:*

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

### *St Mary's Kidlington Committee:*

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

### *St John's Committee:*

This attends to matters of worship, fellowship and administration specific to St John's Kidlington.

### *St John's Hall Management Committee:*

This oversees the running of the Hall at St John's Kidlington 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.

*Other Working Groups are set up for specific purposes, e.g. Communications, Data Protection, Eco activity, 2020 Projects, 2020 Events.*

## **Church attendance**

At the Annual Parochial Church Meeting in May 2022 there were 243 names on the Electoral Roll for the Parish of Kidlington with Hampton Poyle. As "opening up" after COVID continued numbers attending services have increased. By the end of the year the average attendance at the main Sunday service (including children) was 90 for a joint parish service or 60 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 22 children were welcomed into the church through Baptism and 3 children were admitted to Communion before Confirmation..

## **Review of the year**

Early in the year we said goodbye to Revd Annette Wade, who found she could no longer spend time with us, especially after sustaining a severe ankle injury in St Mary's Kidlington at Christmas 2021. Then in September we learnt with sadness that our Team Vicar, Revd Martin Davis, had been diagnosed with cancer. We hope and pray that his ongoing treatment will prove successful and our thoughts are with him, his wife Diana and all the family. We also give thanks to all the retired and supporting clergy in the parish who are helping maintain our ministry during his absence.

The Annual Parochial Church Meeting was held in May 2022 with churchwardens, PCC members and committees having served for approximately eleven months. Mr Michael Ling retired as Treasurer, after 21 years exercising such great care of our finances, and Dr Bill Evershed has kindly taken on this responsibility. Thanks are due to all of them, as well as to all others who took on new roles from May 2022.

The PCC met seven times during the year, including one for administrative matters following the APCM; the average attendance was 18. These were held via Zoom until the Autumn. Where necessary, PCC decisions were made using electronic consultations between meetings. Thankfully matters relating to COVID-19 required less attention than in the previous two years. 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. Particular new topics included support for Ukrainian refugees both locally and more widely, with the setting up of a new Fund to enable financial support for families getting established in the area and the hosting of several large social networking events in the Rectory garden. The impact on the parish of possible new building developments, both housing in Water Eaton and a new OUFC football stadium were also considered, with a working group formed to enter discussions with possible developers.

Mr Tim Eden acted as Parish Administrator from September 2021 and had started to take on the day-to-day finance functions from April 2022. However, he resigned in September 2022 due to family commitments and we welcomed Mr Malc Sentance as his replacement, mainly concentrating on general administration rather than finance, which is being handled by Miss Margaret Day.

Mrs Rachel Rea, the new Children and Family Worker from June 2021, has been carefully and enthusiastically overseeing the reintroduction of more Children's Hub activities, though limited by resources, see below.

All the committees have continued to work as appropriate, gradually able to move from remote meetings to in-person, and we are grateful for all the effort put into making this work. In particular:

- The Fabric Committee has continued to keep an eye on all our buildings, though with less work carried out than pre-pandemic. Quinquennial



reports were received for all three churches. These confirmed that all buildings were well cared for and there was no major work needed, though always a number of smaller tasks, which will be dealt with as appropriate. Work was continuing to identify the best solution for replacing heaters in St Mary's Kidlington, and for improving the sound reproduction in the building. PCC had reviewed and approved a Faculty application for location of bicycle racks at St Mary's Kidlington and St John's.

- The Hub Management Team has been working hard to ensure the activity could continue on a sustainable footing as it became apparent that funds were running out. A concentrated effort towards the end of the year secured funding (from businesses, councils and parishioners) to ensure the Hub could continue, and develop, during 2023 as well as buying time for more future funding applications.
- Our Eco Team continues to work on ways of improving our environmental impact and have been working towards eco accreditation for our churches by A Rocha. St Mary's Kidlington has now achieved Silver accreditation.

From the beginning of the year we were more or less back to our old pattern of services weekly at St Mary's Kidlington and St John's and twice monthly at St Mary's Hampton Poyle. We were also able to hold the Tuesday Iona and Wednesday Communion services in-person. As the autumn approached a decision was made to hold some combined parish services of Communion on a Sunday morning. This took account of the reduced staffing level, the need to consider our environmental impact and the greatly increased cost of heating our buildings (especially St Mary's Kidlington). The first of these was a joyous Harvest Celebration at St John's in October. Although this has affected a few people unable to travel between churches it has been greatly appreciated, as another way of bringing our congregations together.

The people of Hampton Poyle were able once again to celebrate Rogation, Harvest and Pets in their traditional way and for Advent and Christmas we were able to enjoy the usual build-up of services, including Carol services, Christingles and Midnight Mass in all three churches. Other special services we offered included Remembrance Sunday, All Souls, "Presence and Absence" and the Community Carol Service at St Mary's Kidlington. A special thank you must go to Ven David Meara, his wife Rosemary and all those involved in the magnificent "Live Nativity" in December. Three live camels led a procession of assorted characters, musicians, singers and many onlookers from Kidlington High Street to St Mary's, which had been transformed into a huge stable, with all the expected animals, the Holy Family (yes a live baby) and lots of straw.

The choir and choristers at St Mary's have continued to support these services, as well as offering us a monthly Choral Evensong. Our newly formed Music Group is offering support each month for "Open Space" and some other services as requested.

We also welcomed more children for baptism and couples for marriage, though continuing to hold a significant number of funerals, including several for well-loved members of the congregations. Services are also held regularly in Lincroft Meadow care home, by the Rev'd Marian Needham assisted by several



lay members. Marian acts as an informal chaplain and offers much appreciated pastoral care to staff and residents. These fortnightly services attract 15-20 people and constitute a new congregation.

Whilst our onsite worship has been rebuilt during the year we have continued to offer online services: Pause for Prayer (changed from every weekday to Mondays, Wednesday and Fridays), Sunday Eucharist, (occasionally livestreaming an onsite service) and Tuesday Iona Communion. These are supported by a faithful band of worshippers who value the many benefits – offering worship for those unable to attend church even in normal circumstances, the flexibility of joining the service live or at a time of one's choosing, reaching out to a community far wider than our usual congregations both locally and further afield, encouraging and enabling many more people to join those leading worship, such as for Pause for Prayer.

This has meant that our clergy team was offering more worship opportunities than pre-COVID and the tech team continued to be on duty every week; we thank them for that ongoing support and commitment.

Thanks are also due to all those who have supported the parish financially at this time. Donations through Planned Giving have held up well during the year. A number of people also made specific donations to support the work of the parish, which has partially made up for reduced income from cash collections at services, fees from occasional offices and lettings, etc.

We have continued to send weekly "parish emails" to about 240 addresses, to keep everyone informed of activities, service location and so much more. The Pastoral Visiting Team has continued to maintain contact with parishioners who are house-bound or unwell. They also organise the monthly "Parish Lunch" when members of the congregations and their friends gather for a meal and chat. Our regular groups meeting for fellowship, prayer, bible study and meditation have continued, adapting as necessary as regulations changed. This includes the lively TIG (Together in God), the monthly meeting for children of the parish.

We were also able to hold several important fund-raising events, including the welcome return of the Winter Tea Talks (organised as always by Mrs Yo Davies), the Summer Fete (with especial thanks to Mrs Tilly Evershed and Mrs Janet Warren for all their leadership and hard work), Open Gardens in Kidlington and Hampton Poyle (Mrs Joyce Morris leading the fundraising for the 2020 projects), a Craft Fair in Hampton Poyle and a "Table-Top" sale in St John's.

Our extended leadership team includes Revd Jane Hemmings, Venerable David Meara, Revd Marian Needham, Revd Mervyn Puleston, Revd Sarah Sewell. Miss Philippa Burrell (or Mrs Anne Handsley) represent the Pastoral Group. Mrs Meghann Hewett serves as Licensed Lay Minister, and Mrs Penny Pedley was appointed Authorised Lay Minister in May 2022. The Rev'd Colin Johnson received PTO with which he will exercise mainly a preaching ministry and occasional Iona eucharists on Tuesdays. The Rev'd Katie Tupling has also overseen the monthly "All Together" team at St John's. Mrs Joyce Morris continues with the Bishop's commission for Lay Funeral Ministry and took on the organisation of 'Pause for Prayer'. Mr John Morris takes Home



Communion to several housebound parishioners as well as leading Compline throughout Lent. We thank all of the Team as they work faithfully and creatively to minister to the members of our congregations and to their wider flock in Kidlington and Hampton Poyle, especially recognising the increased work-load for them continuing this year.

### **Financial Review**

The General Fund had a deficit in the year of £1,130 (2021: surplus of £25,816) which has been transferred from the Reserve Fund. We did not benefit from any substantial legacies in the year (which was such a help in 2021) but increased collections at services and some generous donations, together with less spending on repairs and maintenance, reduced the deficit to such a manageable figure, given the budget has anticipated a deficit of about £23,000.

Looking forward to 2023, we foresee considerably higher costs for repairs and maintenance, mainly for replacement heaters and organ work at St Mary's Kidlington. This will require a lot of support, both directly financially and in applications for grant funding

The Parish Share is the largest item of expenditure. Fortunately, the Diocese decided not to increase the parish share in 2022 and is increasing it by less than inflation for 2023.

However, the Deanery has been finding 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 2022 equates to 46.8% of all unrestricted income (2021: 45.7%) and 47.2% of all unrestricted expenditure (2021: 53.0%).

The Kidlington 2020 Project still has a deficit balance that is currently being funded by the Reserve Fund, as fundraising is only just resuming after the pandemic.

In the previous year £10,553 had been transferred from the Community Hub Revenue Fund to the Capital Fund to cover the shortfall in funding for development of the external play area at St John's, so the Revenue Fund started 2022 with a balance of just £1,381. This meant that activities in 2022 had to be restricted to what could be achieved with funds that were obtained during the year, with much hard work by all involved. The surplus in the Revenue Fund at the end of 2022 was £2,292 but the promises of funding for 2023 have been delivered ensuring the project is safe for at least one more year and hence has time to work on its self-sufficiency.

### **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 2022 was £115,051 (2021: £116,181) which meets the policy. This level of reserves equates more to the generally accepted level of reserves for charities, being the equivalent of 7.5 months of unrestricted expenditure excluding St John's Hall (2021: almost 8.3 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 £82,413 which is sufficient to meet 5.4 months unrestricted expenditure excluding St John's Hall.

Reserves held for St John's Hall total £16,632 (2021: £14,638) which is sufficient to cover a longer period of expenditure.

### **Public Benefit**

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.

The Parish continued to collect food for the North Oxfordshire Community Foodbank, which was especially welcome given the ever increasing number of people in need of support. We have also worked to offer support to Ukrainian families moving into the area, including provision of home furnishings, help with administrative tasks, and space for refreshment and socialising. The Community Hub was able to run "Bouncing Babies" and "Little Acorns" throughout the year, together with some more structured sessions "Now I am Two" as well as hosting Oxfordshire Breastfeeding Support weekly, which is greatly valued by new and isolated mothers. The Thursday Toddler group at St Mary's has also been running all year. St John's is the venue for the parish monthly "Big Sing" introduced in 2022 - when a number of an older generation gather for refreshments, chat and social singing.

Use of the churches by outside groups has returned to normal, with St John's continuing to provide facilities for children's activities, exercise classes and family gatherings as well as local groups such as Alcoholics Anonymous. These attract a wide spectrum of people from across the parish.

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.

### **Social events**

Social activities have been able to resume more fully during the year. They offer entertainment of many different types: Winter Sunday Tea Talks, Parish Fete, Woodstock Choral Music Society concert, KAOS concerts.

To maintain as much social contact as possible we have continued our regular Zoom coffee sessions, after Sunday service, on Tuesday mornings and Thursday afternoons – complete with quiz.

### **Conclusion**

2022 has seemed a welcome return to "normality" but what we have learnt from our experiences during the pandemic has also helped us be creative



about new ways to worship and socialise together – and the value of our three distinct but united church families.

Signed on behalf of the PCC:

*Felicity Scroggie*

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

*27th April 2023.*

**KIDLINGTON WITH HAMPTON POYLE PAROCHIAL CHURCH COUNCIL**

*Registered charity 1135350*

**ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**

## **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 2022 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 2022.

### **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 3 May 2023

**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 2022

		2022				
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £	
<b>Income and endowments from:</b>						
Donations and legacies	2a	156,889	21,668		178,557	
Charitable activities	2b	19,784	110		19,894	
Other trading activities	2c	5,589	5,234		10,823	
Investments	2d	16,967	57	388	17,412	
Other income	2e	150			150	
<b>Total income</b>		<b>199,379</b>	<b>27,069</b>	<b>388</b>	<b>226,836</b>	
<b>Expenditure on:</b>						
Raising funds	3a	142			142	
Charitable activities	3b	197,506	23,918		221,424	
<b>Total expenditure</b>		<b>197,648</b>	<b>23,918</b>	<b>0</b>	<b>221,566</b>	
<b>Net gains / (losses) on investments</b>	5	<b>0</b>	<b>(239)</b>	<b>(1,739)</b>	<b>(1,978)</b>	
<b>Net income / (expenditure)</b>		<b>1,732</b>	<b>2,912</b>	<b>(1,351)</b>	<b>3,292</b>	
<b>Transfers between funds</b>		<b>(2,603)</b>	<b>2,603</b>	<b>0</b>	<b>0</b>	
<b>Net movement in funds</b>		<b>(871)</b>	<b>5,515</b>	<b>(1,351)</b>	<b>3,292</b>	
<b>Reconciliation of funds:</b>						
Total funds brought-forward		136,255	118,442	20,759	275,456	
<b>Total funds carried-forward</b>		<b>135,384</b>	<b>123,957</b>	<b>19,408</b>	<b>278,748</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 2022

		TOTAL FUNDS	
		2022	2021
		£	£
<b>FIXED ASSETS (Investments)</b>	5	<b>14,855</b>	<b>16,833</b>
<b>CURRENT ASSETS</b>			
Debtors	6	26,045	22,065
Cash at bank and in hand		255,870	249,091
<b>Total Current Assets</b>		<b>281,915</b>	<b>271,156</b>
<b>LIABILITIES</b>			
Creditors - amounts falling due in one year	7	16,304	12,534
Receipts in Advance		1,717	0
		<b>18,021</b>	<b>12,534</b>
<b>Net current assets/(liabilities)</b>		<b>263,893</b>	<b>258,623</b>
<b>TOTAL NET ASSETS</b>		<b>278,748</b>	<b>275,456</b>
<b>PARISH FUNDS</b>			
Unrestricted	8	135,384	136,255
Restricted	8	123,956	118,442
Endowment	8	19,408	20,759
<b>Total Parish Funds</b>	8	<b>278,748</b>	<b>275,456</b>

Approved by the Parochial Church Council on 29th March 2023 and signed on its behalf by:

Felicity Scroggie

Rev'd Felicity Scroggie (Team Rector)  
Chair

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



## **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 1.

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 of funds still retain historical short-term deposits and this will be addressed in the forthcoming year.

**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

	2022				2021			
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
<b>2 INCOME</b>								
<b>2a Donations and legacies</b>								
Planned giving								
Bank	68,553			68,553	70,732			70,732
Parish Giving Scheme	35,769			35,769	35,430			35,430
Envelopes	1,439			1,439	3,019			3,019
Other	1,392			1,392	1,456			1,456
Collections	5,361			5,361	2,415	467		2,882
Donations	14,861	11,724		26,585	10,317	6,005		16,322
Tax recovered	28,656	1,944		30,600	27,212	699		27,911
Legacies		1,000		1,000	32,836			32,836
Grants	858	7,000		7,858	3,171	1,000		4,171
	156,889	21,668	0	178,557	186,588	8,171	0	194,759
<b>2b Charitable activities</b>								
Fees	5,996	110		6,106	8,575			8,575
Charges				0				0
Church hall lettings	13,216			13,216	5,313			5,313
Letting, church buildings	572			572	105			105
	19,784	110	0	19,894	13,993	0	0	13,993
<b>2c Other trading activities</b>								
Fund-raising	5,589	5,234		10,823	62	2,016		2,078
<b>2d Investments</b>								
Dividends and interest	306	57	388	751	14	55	375	444
Rent	16,661			16,661	1,500			1,500
	16,967	57	388	17,412	1,514	55	375	1,944
<b>2e Other income</b>								
Other	150			150				0
<b>Total</b>	199,379	27,069	388	226,836	202,157	10,242	375	212,774

# KIDLINGTON WITH HAMPTON POYLE PAROCHIAL CHURCH COUNCIL

	2022				2021			
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
<b>3 EXPENDITURE</b>								
<b>3a Raising funds</b>								
Cost of fundraising events	142			142	75			75
<b>3b Charitable activities</b>								
Missionary and charitable giving:								
Missionary societies	2,000	139		2,139				0
Relief and development agencies				0				0
Home mission	473	1,402		1,875				0
Secular charities		884		884	2,001			2,001
Ministry:								
Diocesan parish share(Quota)	93,337			93,337	92,347			92,347
Churches Together in Kidlington				0				0
Junior Church groups	196			196	129			129
Children's workers		11,137		11,137		6,055		6,055
Music	6,122	75		6,197	6,730			6,730
Repairs and maintenance	3,204	135		3,339	1,529			1,529
Major repairs				0	3,656			3,656
Other major works				0				0
Other fabric works		2,160		2,160				0
Heat, light and cleaning	11,595	3,876		15,471	10,111	1,692		11,803
Church hall running costs (excluding insurance)	11,456			11,456	4,440			4,440
Insurance	14,741			14,741	13,939			13,939
Office and admin costs	22,651			22,651	26,502			26,502
Curate's housing	16,568			16,568	3,053			3,053
Independent examination of accounts	720			720	744			744
Other supplies and services	14,443	4,110		18,553	9,120	913		10,033
	197,506	23,918		221,424	174,301	8,660		182,961
<b>Total</b>	<b>197,648</b>	<b>23,918</b>	<b>0</b>	<b>221,566</b>	<b>174,376</b>	<b>8,660</b>	<b>0</b>	<b>183,036</b>



## 4 (a) STAFF COSTS

	2022	2021
	£	£
Salaries and wages	30,477	25,868
Employer's national insurance contributions	699	325
Employer's national insurance allowance received	-699	-325
Employer's pension contributions	621	589
	<u>31,098</u>	<u>26,457</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 1.3 full-time staff.

No employee earned more than £60,000 in 2022 (2021: Nil).

## (b) PENSIONS

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

The 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 (2022, £621; 2021, £589).

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 valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review, the Board chose to grant a discretionary bonus of 3% following improvements in the funding position over 2021. There is no requirement for deficit payments at the current time.

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

The legal structure of the scheme is such that if another employer fails, the Kidlington with Hampton Poyle Parochial Church Council could become responsible for paying a share of the failed employer's pension liabilities. Pension Builder 2014 is the pension scheme used by Kidlington with Hampton Poyle Parochial Church Council.



# 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 (2021: Nil).

The trustees were not reimbursed for any expenses incurred in the year in undertaking their duties as trustees (2021: Nil).

## 5 FIXED ASSETS

### Investments

	Bulford	Freeborn	Hulbert	Dodd	TOTAL	
	£	£	£	£	2022	2021
	£	£	£	£	£	£
Market value at 1 January	9,859	4,262	656	2,057	16,834	14,703
Gain/(Loss) on revaluation	(1,161)	(502)	(77)	(239)	(1,979)	2,131
Market value at 31 Dec	8,698	3,760	579	1,818	14,855	16,834

## 6 DEBTORS AND PRE-PAYMENTS

	Unrestricted	Restricted	Endowment	TOTAL FUNDS	
	£	£	£	2022	2021
	£	£	£	£	£
Tax recoverable:					
Gift Aid	17,621	1,014		18,635	18,241
Small Donations	2,054	730		2,784	963
Other debtors	4,626			4,626	2,632
Pre-payments				0	229
	24,301	1,744	0	26,045	22,065

## 7 LIABILITIES

Amounts falling due within one year:

	Unrestricted	Restricted	Endowment	TOTAL FUNDS	
	£	£	£	2022	2021
	£	£	£	£	£
HM Revenue & Customs		45		45	360
Other employee costs	110	649		759	1,796
Diocesan fees	1,724			1,724	1,614
Utilities	0			0	339
Other creditors	11,787	1,989		13,776	6,804
Receipts in advance	1,717			1,717	1,621
	15,338	2,683	0	18,021	12,534

## 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.

**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 2022

Fund	Balance brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains/ (Losses) £	Balance carried forward £
<b>Unrestricted Funds</b>						
General	0	185,425	182,502	(2,923)		0
Mission	1,419		486			933
Quinquennial Survey	1,700		1,550	300		450
Reserve	116,181			(1,130)		115,051
St John's Hall	14,638	13,954	13,110	1,150		16,632
St John's Improvements	2,317					2,317
	<u>136,255</u>	<u>199,379</u>	<u>197,648</u>	<u>(2,603)</u>	<u>0</u>	<u>135,383</u>
<b>Restricted Funds</b>						
Residential Care Ministry	2,784					2,784
Bell Maintenance	520	2				522
Choir	1,200	3,235	661			3,774
Dodd	1,297	55	214		(239)	899
Donations	123,740		2,425			121,315
Fund a Football	660					660
Project 2020 - Joint Funds	15,417	3,585	75			18,927
Project 2020 - Kidlington*	(51,565)					(51,565)
Project 2020 - H'Poyle	2,720	2,202	2,171			2,751
St John's Alterations	20,184	240				20,424
St John's Hub - Revenue	1,381	16,399	18,091	2,603		2,292
Ukraine	0	1,351	281			1,070
Vestments	104					104
	<u>118,442</u>	<u>27,069</u>	<u>23,918</u>	<u>2,603</u>	<u>(239)</u>	<u>123,957</u>
<b>Endowments</b>						
Bulford	13,852	259			(1,161)	12,951
Freeborn	6,015	112			(502)	5,625
Hulbert	892	17			(77)	832
	<u>20,759</u>	<u>388</u>	<u>0</u>	<u>0</u>	<u>(1,740)</u>	<u>19,408</u>
<b>Total</b>	<u><b>275,456</b></u>	<u><b>226,836</b></u>	<u><b>221,566</b></u>	<u><b>0</b></u>	<u><b>(1,979)</b></u>	<u><b>278,748</b></u>

\*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	
				2022	2021
	£	£	£	£	£
Investments		1,817	13,038	14,855	16,834
Debtors	24,301	1,744		26,045	22,065
Cash	126,421	123,078	6,370	255,869	249,091
Liabilities	(15,338)	(2,683)		(18,021)	(12,534)
Total	135,384	123,956	19,408	278,748	275,456

## 10 ENDOWMENTS - BREAKDOWN OF COMPOSITION OF FUNDS

	Investments	Cash	TOTAL FUNDS	
			2022	2021
	£	£	£	£
Bulford	8,698	4,252	12,951	13,852
Freeborn	3,760	1,865	5,625	6,015
Hulbert	579	253	832	892
Total	13,037	6,370	19,408	20,759

## 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.