

# **Parish of Kidlington with Hampton Poyle**



## **Annual Report and Accounts for the year ending 31st December 2024**

**Sharing the Love of God Joyfully**

**LOVING – WELCOMING – EXPLORING - GROWING**



# **Parish of Kidlington with Hampton Poyle**

## **Annual Report for 2024**

### **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, 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:

<i>Team Rector:</i>	The Revd Felicity Scroggie (Chair)
<i>Team Vicar:</i>	Post vacant
<i>Curate:</i>	The Revd Susy Brouard ( until June 2024 ) The Revd Paul Charles ( from July 2024 )
<i>Licensed Lay Minister:</i>	Mrs Meghann Hewett
<i>Authorised Lay Minister:</i>	Mrs Penny Pedley
<i>Wardens:</i>	Mr Robert Buckeldee ( from APCM 2024 ) Mr Mark Christodoulou ( until APCM 2024 ) Mrs Tilly Evershed Mrs Sue O'Hare Mr Andy Pedley

*Representatives on the Deanery Synod:*

Miss Philippa Burrell  
Mr Scott Cheeseman  
Miss Stephanie Hobson

*Elected Members of PCC:*

Mr Robert Buckeldee (from APCM 2020, re-elected 2022)  
Miss Cherona Chapman ( from APCM 2024)  
Mrs Yo Davies ( from APCM 2024 )  
Miss Margaret Day (co-opted to APCM 2022, elected APCM 2022)  
Mrs Margaret Dee (from APCM 2023)  
Dr Bill Evershed (from APCM 2022)  
Mr Bruce Forman (from APCM 2023)  
Mrs Anne Handsley ( from APCM 2024 )  
Professor Marian Knight (from APCM 2023)  
Mr Nick Kubat ( from APCM 2024 )  
Mrs Clare Morgan ( from APCM 2020, re-elected 2021, until 2024 )  
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, until 2024)

*Secretary:* Mrs Anne Handsley

*Treasurer:* Dr Bill Evershed

*CTK Representatives:* Mr Scott Cheeseman  
Miss Margaret Day  
Mrs Penny Pedley

*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 clergy houses.

### *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 pre-school activities and supports parents 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 2024.**

## **Church attendance**

At the Annual Parochial Church Meeting in May 2023 there were 249 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, 75 at St Mary's Kidlington, 40 at St John's and 12 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 21 children and 3 adults were welcomed into the church through Baptism.

## **Review of the year**

Our new Mission Action Plan for 2024 -2028 was agreed at the start of the year, and this has informed all our planning. In particular, the focus on Outreach and Children's Work was at the heart of the job description for the post of Team Vicar, which was advertised in 2024.

In the summer of 2024 we said goodbye to Revd Susy Brouard, who joined us as curate during lockdown in 2020. Susy was a much-loved member of the clergy team who contributed a great deal to the spiritual and pastoral life of the Parish, leaving The Big Sing at St John's as her lasting legacy, and we wish her all the best in her new role as a school chaplain. We were delighted to welcome Revd Paul Charles as our new curate; he and his family settled quickly into their new life in Kidlington, and Paul very soon made an impact as a preacher and valued member of the clergy team.

We were unable to appoint a Team Vicar despite two rounds of advertising and we thank all the team who worked extra hard to keep everything working so well. We continue to hold to the commitment not to break people for the sake of making everything happen: if we can't do it without stressing people we won't do it.

Under the leadership of Revd Canon Felicity Scroggie, our extended leadership team in 2024 also included Mrs Meghann Hewett (Licensed Lay Minister), Mrs Penny Pedley (Authorised Lay Minister), Revd Paula Clifford, Venerable David Meara, Revd Marian Needham and Revd Sarah Sewell, together with Revd Colin Johnson and Revd Katie Tupling. 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.

The Annual Parochial Church Meeting was held in May 2024. Thanks were extended to retiring PCC members, while 4 new members were welcomed. The PCC met seven times during the year, including one for administrative matters following the APCM; the average attendance was 18. The PCC always reviewed financial and fabric matters, received a report from the Deanery representatives, received any incident reports (from the Safeguarding Officer and the Health & Safety Officer) and reviewed parish policy documents in January. From 2025, it was agreed that Children and Young People should feature as a regular agenda item. Minutes of committee meetings were received and discussed where necessary. A digest of matters discussed at PCC meetings continued to be posted in the Parish Newsletter. In October the PCC had an "Away Day" to review the progress of the Mission Action Plan.

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 continued to provide opportunities for our young people to grow in faith and have fun together. The Youth Weekend Away in September was one of the highlights of the year, with participants from both Choristers and TiG ( Together in God ).

- The Fabric Committee has continued to oversee a large number of repairs and alterations in all three churches, including the replacement of the heaters and an overhaul of the organ in St Mary's Kidlington.
- Our Eco Team continued to work on ways of improving our environmental impact and raising awareness within the congregation. A monthly Saturday morning Eco Café now takes place in St Mary's Kidlington, which welcomes visitors from both inside and outside the church community
- The Community Garden Team (Martin's Garden) has worked behind the scenes to obtain planning and faculty permission to remove the parish office Portakabin and replace it with a Garden Office. Ground work on the site was completed ready for the swap to happen in early 2025.

In addition, much work has continued to be undertaken by the Safeguarding Officer to ensure that all volunteers working with children and vulnerable adults are safely recruited, DBS checked and have received appropriate Diocesan training.

**Our Worship pattern** has continued with a Joint Service, usually on the fourth 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, with a new cohort of enthusiastic Junior choristers joining in September. 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 were 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 continued to attract between 20 -30 residents and constitute a complete regular congregation.

Our Lenten theme in 2024 was The Crown of Thorns; once again 2 small groups embarked on a course of study produced by Bruce Forman, while the *Making Group* produced some striking art work displayed in St Mary's Kidlington at Easter. A rich variety of services took place over Holy Week, while autumn saw the traditional Remembrance and Advent services. Our second Christmas Tree Festival proved a great success culminating in a Community Carol Service. Christmas itself was celebrated with Christingle services in all three churches, a fine Nativity at St John's in a Joint Service, Midnight Mass at St Mary's and St John's and Christmas morning services in both St Mary's.

There continued to be a significant number of Occasional Offices, though the number of weddings has reduced considerably. Baptisms usually took place once a month on Sunday afternoons. Clergy officiated at 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 were supported by clergy but had significant lay involvement.

We continued to send weekly “parish emails” to about 284 addresses to keep everyone informed of activities, service location and much more. The Pastoral Visiting Team continued to maintain contact with parishioners who are house-bound or unwell, through regular visits, phone calls and support. They also organised the monthly Parish Lunch when members of the congregations and their friends gather for a meal and chat.

## **Financial Review**

The General Fund had a deficit in the year of £19,546 (2023 surplus of £11,570) which has been funded from the Reserve Fund. We did not benefit from legacies to the General Fund in the year. The deficit had originally been budgeted to be much larger (£72k) but income was higher than budgeted. Works on the heating and organ at St Mary’s took place as expected, at a cost of £39,554 (after reclaiming VAT), but we were able to use donations and legacies from previous years to fund some of these costs.

Looking forward to 2025, we hope to reach an overall break-even position, again by applying previous donations to cover some of the costs of necessary maintenance work.

The Parish Share is the largest item of expenditure. Fortunately, for 2024 this was increased by less than inflation. We have also been receiving a reduction of 5% since the sad death of Rev’d Martin Davis in August 2023; this reduction will come to an end once Rev’d Oliver Harrison becomes Team Vicar, (expected to be later in 2025). 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. We are expecting the quota to increase above inflation in 2026, possibly breaching the 50% of income limit which has prevailed in recent years.

The parish share paid to the Diocese in 2024 equates to 44% of all unrestricted income (2023: 44.7%) and 40% of all unrestricted expenditure (2023: 44.7%).

This year we took the decision to write off the deficit balance on the St Mary’s part of the Kidlington 2020 Project (£51,565). It only made sense to retain this while there was a prospect of income being received to cover costs already met, and this has become practically impossible. This has hit Unrestricted Funds hard – on paper - but it is a more realistic statement of our finances.

We are also now recording all income and expenditure for St John’s along with the other two churches in the General Fund rather in a separate St John’s Hall Fund (see also under Reserves Policy).

Various small charity investment accounts have been closed. These related to the Hampton Poyle Dodd Charity, the Hampton Poyle Organ Fund, the Hampton Poyle Reserves Fund, and the Kidlington Bell Restoration Fund, plus the Dodd Memorial Charity. This has had no impact on the funds themselves. It



simply means that the money backing the fund balance is now held with our other bank balances, simplifying the administration and book-keeping.

To improve the resilience of our processes, systems used for Salary Payment and Gift Aid Claims have now been moved to their cloud-based equivalents so they can be accessed easily by any authorised person. The main Finance package will be similarly moved, once the 2024 accounts have been formally signed off.

The Kidlinks Revenue Fund continues to spend more than it receives, and so will continue to need external support to continue. Work continues to ensure on-going funding from appropriate sources.

The Community Garden in the rear of St John's Church, in memory of Rev'd Martin Davis, is progressing, along with the installation of a new (owned outright) office to replace the (rented) portakabin. The funding for this is ring-fenced, and does not impinge on other PCC funding.

## **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 2024 was £72,931 (2023: £126,620) which still meets the policy. This level of reserves equates more to the generally accepted level of reserves for charities, being the equivalent of 4 months of unrestricted expenditure excluding St John's Hall (2023: 7.9 months). The 2023 ratio was affected by the 2020 Project "balance", and was thus overstated.

Reserves held for St John's Hall total £14,262 (2023: £14,262). Our plan is to run down this fund to meet expenditure specifically for St John's. Thereafter, St John's costs will be funded from the General Fund, as are the other two churches.

## **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, 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 continued to support the work of Joel and Fiona Kelling, our Church Missionary Society partners until they returned to the UK for Joel's ordination training in September 2024. In 2024, we supported 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 by them. At the end of 2024, our 2025 charities were agreed: Papyrus, which supports young people in the UK struggling with suicidal thoughts, and the Noor Society for people with Disabilities in Aida Refugee Camp, Bethlehem.

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, along with significant support and resources for parents through a parenting course, breastfeeding support and professional contacts. The two *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, have provided a valuable meeting place for those in need.

The churches again served as focal points for community social events. The Winter Tea Talks at St John's were again popular, Sunday Teas were served throughout the summer at St Mary's, while the Summer Fete again attracted many local families, together with the Kidlinks Fun Day at St John's. A concert initiated by one of the choir families at St Mary's was great fun, and in the Autumn the Friends of St Mary's Kidlington put on three very successful talks from Philip Pullman, Prue Leith, and Debbie Dance.

Use of the churches by outside groups is much appreciated by the community, with St John's being hired out frequently for social events. There were also a large number of regular bookings for children's activities (dance and theatre), fitness (pilates, chair exercise etc), support (Alcoholics Anonymous and Action Deafness) and study (Adult Learning). In addition, the monthly Big Sing continued to be enjoyed by older people from both the church and the wider community. With support from Kidlington News, we were able to install defibrillators outside St Mary's Kidlington and St John's.

Our churches continued to be open in daylight hours and have been used by many members of the public seeking a quiet space to simply "be" over the past year.

Signed on behalf of the PCC:

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

.....8<sup>th</sup> April 2025.....

**KIDLINGTON WITH HAMPTON POYLE PAROCHIAL CHURCH COUNCIL**

*Registered charity 1135350*

**ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024**



## **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 2024 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 2024.

### **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 11/4/2025

**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 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	2024 Total	Unrestricted Funds	Restricted Funds	Endowment Funds	2023 Total
<b>Income and endowments from:</b>		£	£	£	£	£	£	£	£
Donations and legacies	2a	166,179.74	22,731.00		188,910.74	156,350.93	81,292.71		237,643.64
Charitable activities	2b	31,900.56	5,056.13		36,956.69	26,671.37			26,671.37
Other trading activities	2c	9,919.18	7,059.63		16,978.81	10,552.72	875.95		11,428.67
Investments	2d	13,130.84	27.46	395.95	13,554.25	18,513.70	54.48	389.90	18,958.08
Other income	2e	-			-	105.51			105.51
<b>Total income</b>		<b>221,130.32</b>	<b>34,874.22</b>	<b>395.95</b>	<b>256,400.49</b>	<b>212,194.23</b>	<b>82,223.14</b>	<b>389.90</b>	<b>294,807.27</b>
<b>Expenditure on:</b>									
Raising funds	3a	634.14	40.84		674.98	1,312.93			1,312.93
Charitable activities	3b	240,117.40	43,968.72		284,086.12	210,858.41	29,812.82		240,671.23
<b>Total expenditure</b>		<b>240,751.54</b>	<b>44,009.56</b>	<b>-</b>	<b>284,761.10</b>	<b>212,171.34</b>	<b>29,812.82</b>	<b>0.00</b>	<b>241,984.16</b>
<b>Net gains / (losses) on investments</b>	5	<b>0.00</b>	<b>41.93</b>	<b>326.49</b>	<b>368.42</b>	<b>0.00</b>	<b>167.01</b>	<b>1,226.60</b>	<b>1,393.61</b>
<b>Net income / (expenditure)</b>		<b>(19,621.22)</b>	<b>(9,093.41)</b>	<b>722.44</b>	<b>(27,992.19)</b>	<b>22.89</b>	<b>52,577.33</b>	<b>1,616.50</b>	<b>54,216.72</b>
<b>Transfers between funds</b>		<b>(34,776.72)</b>	<b>34,776.72</b>		<b>0.00</b>	<b>7,235.04</b>	<b>(7,235.04)</b>		<b>0.00</b>
<b>Net movement in funds</b>		<b>(54,397.94)</b>	<b>25,683.31</b>	<b>722.44</b>	<b>(27,992.19)</b>	<b>7,257.93</b>	<b>45,342.29</b>	<b>1,616.50</b>	<b>54,216.72</b>
<b>Reconciliation of funds:</b>									
Total funds brought-forward		142,641.62	169,299.00	21,024.33	332,964.95	135,383.69	123,956.71	19,407.83	278,748.23
<b>Total funds carried-forward</b>		<b>88,243.68</b>	<b>194,982.31</b>	<b>21,746.77</b>	<b>304,972.76</b>	<b>142,641.62</b>	<b>169,299.00</b>	<b>21,024.33</b>	<b>332,964.95</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 2024

	Notes	TOTAL FUNDS	
		2024 £	2023 £
<b>FIXED ASSETS (Investments)</b>	<b>5</b>	<b>14,590.43</b>	<b>16,248.44</b>
<b>CURRENT ASSETS</b>			
Debtors	6	24,053.58	25,892.36
Cash at bank and in hand		278,913.83	298,373.98
<b>Total Current Assets</b>		<b>302,967.41</b>	<b>324,266.34</b>
<b>LIABILITIES</b>			
Creditors - amounts falling due in one year	7	8,736.08	5,264.83
Receipts in Advance		3,849.00	2,285.00
		<b>12,585.08</b>	<b>7,549.83</b>
<b>Net current assets/(liabilities)</b>		<b>290,382.33</b>	<b>316,716.51</b>
<b>TOTAL NET ASSETS</b>		<b>304,972.76</b>	<b>332,964.95</b>
<b>PARISH FUNDS</b>			
Unrestricted	8	88,243.68	142,641.62
Restricted	8	194,982.31	169,299.00
Endowment	8	21,746.77	21,024.33
<b>Total Parish Funds</b>	<b>8</b>	<b>304,972.76</b>	<b>332,964.95</b>

Approved by the Parochial Church Council on 8<sup>th</sup> April 2025 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 2024

### 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).

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.

**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

	2024				2023			
	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	72,436.00	2,100.00		74,536.00	69,257.00	1,800.00		71,057.00
Parish Giving Scheme	39,860.16			39,860.16	38,567.89			38,567.89
Envelopes	590.00			590.00	1,399.00			1,399.00
Other	675.47			675.47	325.00			325.00
Collections	4,518.41			4,518.41	6,180.45			6,180.45
Donations	17,242.67	6,350.00		23,592.67	10,113.56	21,274.96		31,388.52
Tax recovered	30,857.03	1,150.00		32,007.03	28,840.37	3,448.63		32,289.00
Legacies	0.00	500.00		500.00	806.70	10,256.42		11,063.12
Grants	0.00	12,631.00		12,631.00	860.96	44,512.70		45,373.66
	166,179.74	22,731.00	0.00	188,910.74	156,350.93	81,292.71	0.00	237,643.64
<b>2b Charitable activities</b>								
Fees	7,942.00			7,942.00	9,205.00			9,205.00
Charges		5,056.13		5,056.13				0.00
Church hall lettings	21,076.56			21,076.56	15,985.37			15,985.37
Letting, church buildings	2,882.00			2,882.00	1,481.00			1,481.00
	31,900.56	5,056.13	0.00	36,956.69	26,671.37	0.00	0.00	26,671.37
<b>2c Other trading activities</b>								
Fund-raising	9,919.18	7,059.63		16,978.81	10,552.72	875.95		11,428.67
<b>2d Investments</b>								
Dividends and interest	5,853.79	27.46	395.95	6,277.20	1,363.70	54.48	389.90	1,808.08
Rent	7,277.05			7,277.05	17,150.00			17,150.00
	13,130.84	27.46	395.95	13,554.25	18,513.70	54.48	389.90	18,958.08
<b>2e Other income</b>								
Other				0.00	105.51			105.51
<b>Total</b>	221,130.32	34,874.22	395.95	256,400.49	212,194.23	82,223.14	389.90	294,807.27

# KIDLINGTON WITH HAMPTON POYLE PAROCHIAL CHURCH COUNCIL

	2024			2023		
	Unrestricted Funds	Restricted Funds	Endowment Funds	Unrestricted Funds	Restricted Funds	Endowment Funds
	Total			Total		
<b>3 EXPENDITURE</b>	634.14	40.84	674.98	1,312.93		1,312.93
<b>3a Raising funds</b>						
Cost of fundraising events						
<b>3b Charitable activities</b>						
Missionary and charitable giving:						
Missionary societies	1,000.00		1,000.00	1,000.00		1,000.00
Relief and development agencies	1,000.00	4,767.30	5,767.30			0.00
Home mission			0.00			0.00
Secular charities	1,000.00		1,000.00	3,000.00		3,000.00
Ministry:						
Diocesan parish share(Quota)	96,239.97		96,239.97	94,907.80		94,907.80
Churches Together in Kidlington	400.00		400.00			0.00
Children and Young People	897.09		897.09	120.00		120.00
Children's workers		17,469.03	17,469.03		13,361.94	13,361.94
Music	7,121.10	2,065.58	9,186.68	7,512.61	997.05	8,509.66
Repairs and maintenance	4,347.51		4,347.51	5,590.33	85.00	5,675.33
Major repairs			0.00			0.00
Other major works			0.00			0.00
Other fabric works	39,554.00		39,554.00	5,880.00		5,880.00
Heat, light and cleaning	9,507.80	4,180.00	13,687.80	8,804.42	3,945.00	12,749.42
Church hall running costs (excluding insurance)	8,517.56		8,517.56	17,832.04		17,832.04
Insurance	18,053.13		18,053.13	16,971.29		16,971.29
Office and admin costs	21,198.70		21,198.70		300.00	22,511.35
Curate's housing	10,692.15		10,692.15	16,206.06		16,206.06
Independent examination of accounts	800.00		800.00	732.00		732.00
Other supplies and services	19,788.39	15,486.81	35,275.20	10,090.51	11,123.83	21,214.34
	240,117.40	43,968.72	284,086.12	210,858.41	29,812.82	240,671.23
<b>Total</b>	<b>240,751.54</b>	<b>44,009.56</b>	<b>284,761.10</b>	<b>212,171.34</b>	<b>29,812.82</b>	<b>241,984.16</b>

4 (a) STAFF COSTS

	2024	2023
	£	£
Salaries and wages	39,364.62	34,260.98
Employer's national insurance contributions	1,508.63	972.57
Employer's national insurance allowance received	-1,508.63	- 972.57
Employer's pension contributions	1,580.50	1,378.80
	<u>40,945.12</u>	<u>35,639.78</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 1.8 full-time staff.

No employee earned more than £60,000 in 2024 (2023: 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 (2024: £1580, 2023: £1379).

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 2022.

For the **Pension Builder Classic** section, the valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2025, 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 2.7% (where usually it would be calculated based on inflation up to 2.5%). This followed improvements in the funding position over 2024. There is no requirement for deficit payments at the current time.

For the **Pension Builder 2014** section, the valuation revealed a surplus of £8.5m 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 2025.

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 (2023: Nil).

The trustees were not reimbursed for any expenses incurred in the year in undertaking their duties as trustees (2023: Nil).

### 5 FIXED ASSETS

#### Investments

	Bulford	Freeborn	Hulbert	Dodd	TOTAL	
	£	£	£	£	2024	2023
	£	£	£	£	£	£
Market value at 1 January	9,516.83	4,114.16	632.95	1,984.50	16,248.44	13,037.34
Gain/(Loss) on revaluation	217.83	94.17	14.49	41.93	368.42	1,226.60
Market value at 31 Dec	9,734.66	4,208.33	647.44	2,026.43	16,616.86	14,263.94

The Dodd Fund was closed on 28 May 2024 and the balance held as cash reserves.

### 6 DEBTORS AND PRE-PAYMENTS

	Unrestricted	Restricted	Endowment	TOTAL FUNDS	
	£	£	£	2024	2023
	£	£	£	£	£
Tax recoverable:					
Gift Aid	17,889.75	1,150.00		19,039.75	18,862.44
Small Donations	2,244.73	-		2,244.73	2,855.31
Other debtors	766.10	1,866.00		2,632.10	4,174.61
Pre-payments	137.00			137.00	
	21,037.58	3,016.00		24,053.58	25,892.36

### 7 LIABILITIES

#### Amounts falling due within one year:

	Unrestricted	Restricted	Endowment	TOTAL FUNDS	
	£	£	£	2024	2023
	£	£	£	£	£
HM Revenue & Customs				-	-
Other employee costs	118.13	137.90		256.03	389.15
Diocesan fees				-	-
Utilities	1,387.77			1,387.77	34.72
Other creditors	6,531.43	560.85		7,092.28	4,840.96
Receipts in advance	1,349.00	2,500.00		3,849.00	2,285.00
	9,386.33	3,198.75	-	12,585.08	7,549.83

## 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.

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

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

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

**Fund a Football (Restricted)** 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. *In 2024 all remaining funds were donated to Oxford Diocese for allocation to the South Africa link.*

**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.

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

**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. *In 2024 deficit on this fund was met from Reserve Fund.*

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

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

**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.

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

**Vestments (Restricted)** For vestments at St Mary's, Kidlington. *In 2024 all remaining funds were transferred to the General Fund, which is now used for all expenses relating to vestments.*

# KIDLINGTON WITH HAMPTON POYLE PAROCHIAL CHURCH COUNCIL

## Funds - Summary statement for year ended 31 December 2024

Fund	Balance brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains/ (Losses) £	Balance carried forward £
<b>Unrestricted Funds</b>						
General	0.00	221,205.40	240,751.54	19,546.14		0.00
Mission	1,008.61	(75.08)	0.00	(933.50)		0.03
Quinquennial Survey	750.00	0.00	0.00	300.00		1,050.00
Reserve	126,620.79	0.00	0.00	(53,689.36)		72,931.43
St John's Hall	14,262.22	0.00	0.00	0.00		14,262.22
	<u>142,641.62</u>	<u>221,130.32</u>	<u>240,751.54</u>	<u>(34,776.72)</u>		<u>88,243.68</u>
<b>Restricted Funds</b>						
Residential Care Ministry	2,784.03	0.00	0.00	0.00		2,784.03
Bell Maintenance	521.82	0.00	0.00	0.00		521.82
Choir	2,278.75	3,125.00	2,250.58	0.00		3,153.17
Community Garden @ St John's	18,589.82	2,136.55	1,394.09	484.55		19,816.83
Dodd Fund	364.51	27.46	247.50	0.00	41.93	186.40
Specific Donations	127,080.38	3,000.00	4,106.94	(17,168.83)		108,804.61
Fund a Football	660.36	0.00	660.36	0.00		0.00
Kidlinks-Revenue	28,256.27	19,454.21	30,041.97	0.00		17,668.51
P2020-Joint funds	18,947.43	0.00	0.00	0.00		18,947.43
P2020-St Mary's, Kidlington *	(51,564.81)	0.00	0.00	51,564.81		0.00
P2020-Hampton Poyle	2,750.02	0.00	0.00	0.00		2,750.02
Parent Support Groups	11.33	7,131.00	5,308.12	0.00		1,834.21
St John's Alterations	17,445.19	0.00	0.00	0.00		17,445.19
Ukraine	1,070.09	0.00	0.00	0.00		1,070.09
Vestments	103.81	0.00	0.00	(103.81)		0.00
	<u>169,299.00</u>	<u>34,874.22</u>	<u>44,009.56</u>	<u>34,776.72</u>	<u>41.93</u>	<u>194,982.31</u>
<b>Endowments</b>						
Bulford	14,029.09	264.18	0.00	0.00	217.83	14,511.10
Freeborn	6,091.62	114.21	0.00	0.00	94.17	6,300.00
Hulbert	903.62	17.56	0.00	0.00	14.49	935.67
	<u>21,024.33</u>	<u>395.95</u>	<u>0.00</u>	<u>0.00</u>	<u>326.49</u>	<u>21,746.77</u>
<b>Total</b>	<b>332,964.95</b>	<b>256,400.49</b>	<b>284,761.10</b>	<b>0.00</b>	<b>368.42</b>	<b>304,972.76</b>

\* In 2024 the deficit on this fund was met by an allocation from the Reserve Fund.

## KIDLINGTON WITH HAMPTON POYLE PAROCHIAL CHURCH COUNCIL

### 9 COMPOSITION OF FUNDS

	Unrestricted	Restricted	Endowment	TOTAL FUNDS	
				2024	2023
	£	£	£	£	£
Investments		0.00	14,590.43	14,590.43	16,248.44
Debtors	21,037.58	3,016.00		24,053.58	25,892.37
Cash	76,592.43	195,165.06	7,156.34	278,913.83	298,373.98
Liabilities	(9,386.33)	(3,198.75)		(12,585.08)	(7,549.83)
Total	88,243.68	194,982.31	21,746.77	304,972.76	332,964.96

### 10 ENDOWMENTS - BREAKDOWN OF COMPOSITION OF FUNDS

	Investments	Cash	TOTAL FUNDS	
			2024	2023
	£	£	£	£
Bulford	9,734.66	4,776.44	14,511.10	14,029.09
Freeborn	4,208.33	2,091.67	6,300.00	6,091.62
Hulbert	647.44	288.23	935.67	903.62
Total	14,590.43	7,156.34	21,746.77	21,024.33

### 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.