

Arborfield and Barkham Parish Churches Trust

Charity No: 1056400

Annual Report and Accounts

1 January 2025 to 31 December 2025

Church Office,
The Rectory,
Church Lane,
Arborfield,
RG2 9HZ

Arborfield and Barkham Parish Churches Trust

Trustees Annual Report for the year ended 31 December 2025

Reference and Administrative Information

The Trustees present the report and accounts of Arborfield and Barkham Parish Churches Trust ("the Trust" or "Charity") for the year ended 31 December 2025. The accounts have been prepared in accordance with the Charities SORP (FRS102) [*Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*].

The Trust is a registered charity (number 1056400) whose principal address is:

c/o The Church Office, The Rectory, Church Lane, Arborfield, Reading, Berkshire, RG2 9HZ.

Structure, Governance and Management

The Trust was originally established so that Arborfield and Barkham Parish Churches could jointly employ workers to assist in the mission of the Church. Since then Christ Church Wokingham has been established as an integral part of the group supporting the work of the Trust, and in 2017 a new church known as *Church at the Green* (CTG) was established as a plant from both Arborfield and Barkham churches.

The Charity's governing document is a Trust Deed dated 5 June 1996. The Trust is constituted as an unincorporated association. The Trust seeks to maintain at least six trustees to be representative of all the churches. New trustees are considered through discussion between the Chairman, the Trustees and the respective minister and/or churchwardens or elders, prior to the nominees being approached.

Whilst the Trustees would like to have at least six trustees in post at any one time, this has not been achieved this year. However, the Trustees are now urgently seeking to appoint further trustees, particularly as Ellen Sofie Richardson resigned with effect from 31st December. During the year the Trustees, representing the congregations of all the churches, were:

Mr Michael Byrne	Barkham	Treasurer
Mr Edward Clark	CTG	Chairman (until 13 th October 2025)
Mr Maarten Fontein	Barkham	Appointed 20 th October 2025, Secretary
Rev'd Andy Kearns	Arborfield	Chairman (from 13 th October 2025)
Mrs Charlotte Wilde	CTG	Appointed 20 th October 2025

The Trust Deed requires that the Trustees meet at least once in the calendar year. During 2025, the Trustees met on 13th October and 20th October. Approved Minutes of meetings, redacted as necessary, are made available to the parochial church councils (PCCs) of Arborfield, Barkham and Christ Church, Wokingham. The report and accounts are also available for viewing on the Charity Commission website after lodgement.

Arborfield and Barkham Parish Churches Trust

Trustees Annual Report for the year ended 31 December 2025

Objectives and Activities

The objects of the charity as set out in the Trust Deed are:

- To advance the Christian faith
- To relieve the distress of people in need, hardship or sickness and
- Other charitable purposes

There have been a number of staffing changes this year. The Rector, who had been the minister running the CTG church plant, retired in February and a new minister was appointed for CTG starting in September. The Minister of Arborfield took responsibility to lead CTG during the intervening period. In late September the former Minister of Arborfield was appointed as the new Rector for the Arborfield with Barkham Benefice (whilst continuing to serve as the minister for Arborfield), and at that point resigned as an employee of the Trust. A new Community Minister at Arborfield was appointed to start in October.

During the year, employees of the Trust were as follows:

Community Minister at Arborfield Church
Minister of Barkham Church
Associate Minister of Barkham Church
Minister of Church at the Green (CTG)
Minister of Christ Church Wokingham
Church Office Administrator

Trust staff employed in ministry look to assist all members of the various congregations in developing their knowledge of and trust in Jesus through biblical teaching and worship, the provision of pastoral care to church members and parish residents and a wide variety of outreach activities.

The Trust is a public benefit entity. The Trustees confirm that they have given due regard to the public benefit guidance published by the Charity Commission. This guidance requires that the charity has identifiable benefits and that these be of benefit to the public or a section of it. The objectives, activities, achievements and performance are required to be summarised in the annual report.

Our normal regular activities are a monthly meeting for older people (CAMEO), weekly groups for pre/younger teens (Friday Club), and assemblies at two local primary schools.

Achievements and Performance

The Trust has continued to advance the Christian faith through the employment of 4 full-time ministers and 1 part-time. Ministers are regularly involved in taking assemblies at local primary schools.

Both CAMEO and Friday Club have a good number of members and sufficient leaders to make these groups viable and worthwhile, though the number of members at Cameo has declined.

The Trust has continued to manage the finances of the CTG church plant through the restricted fund established for this purpose. Through CTG the Trust has contributed to community events at the Arborfield Green Community.

Arborfield and Barkham Parish Churches Trust

Trustees Annual Report for the year ended 31 December 2025

Financial Review

Most of the Trust's income derives from the individual parochial church councils (PCCs) and the members of CTG. The PCCs in turn are funded by the donations of their church members. Donations from the members of CTG are put into the Trust's CTG restricted fund. Both the Arborfield and Barkham PCCs have underwritten the costs of CTG; in 2025 Arborfield PCC has made monthly transfers to the Trust's CTG fund and Christ Church made a lump sum payment to the CTG fund.

The CTG reserves stood at £43,361 at the end of the year (2024 £38,056). The gifts from Arborfield PCC and Christ Church have enabled these reserves to increase. These reserves are anticipated to be sufficient to cover CTG expenditure for the next 1½ to 2 years although regular giving has continued to decline.

The Trust prepares a budget for the year covering staff costs and Church office costs, and the costs of running CTG as well. Ministerial staff work primarily within a particular church and the appropriate PCC pays monthly contributions to the Trust to cover their employment costs. Each PCC also makes monthly contributions to the Trust to cover the costs of administrative staff and running the Church office. CTG is included in the apportionment of these central costs, and the CTG apportionment is taken out of the CTG restricted fund.

The Trust does not seek to accumulate large reserves and uses the resources at its disposal to further its objectives in the medium term. In recent years the Trust has been increasing its reserves to provide better cover for continued employment of the current staff; total staff costs averaged £21.8K per month in 2025, and we have also incurred some large and unpredictable support costs for our staff in recent years. At the end of the year the Trust's unallocated reserves (i.e. excluding restricted and designated funds, and funds set aside for special provisions) stood at £38,145 (2024 £40,729).

There are no funds materially in deficit.

Declaration

The Trustees declare that they have approved the Trustees report above.

Signed on behalf of the charity's Trustees by:



Andy Kearns, Chairman



Maarten Fontein, Secretary

Date of signature 13/04/2026

Arborfield and Barkham Parish Churches Trust

Statement of Financial Activities for the year ended 31 December 2025

	Notes	Un- restricted £	Restricted (Church at The Green) £	Restricted (Barkham Minister Housing) £	Restricted (Refugee Fund) £	Restricted (Other) £	Total 2025 £	<i>Total 2024 £</i>
Income								
Income from PCCs		313,990	27,516	27,539		0	369,045	326,771
Income from personal donors		360	40,920		2,190	793	44,263	69,704
CTG external income			3,000				3,000	5,000
Tax recovered		90	10,473		198	153	10,913	16,264
PCC Events		1,602					1,602	1,910
Other event income		2,797	1,333				4,130	1,227
Sale of goods and services		0	0				0	0
Interest on savings/investments		1,418					1,418	1,275
Total income		320,257	83,241	27,539	2,388	946	434,371	422,150

Arborfield and Barkham Parish Churches Trust

Statement of Financial Activities for the year ended 31 December 2025

	Notes	Un- restricted £	Restricted (Church at The Green) £	Restricted (Barkham Minister Housing) £	Restricted (Refugee Fund) £	Restricted (Other) £	Total 2025 £	<i>Total 2024</i> £
Expenditure								
Charitable donations		900	300		6,000	946	8,146	<i>11,925</i>
Mission and training		0	350				350	<i>750</i>
Staff salaries etc	4	144,469	37,810				182,279	<i>170,665</i>
Staff housing etc	4	58,817	20,666				79,483	<i>80,975</i>
Property (5 Somerville Close)	4			6,124			6,124	<i>7,609</i>
Employee support		0					0	<i>0</i>
Parish Share Contributions		81,816	5,064				86,880	<i>73,856</i>
Staff expenses		1,568	326				1,894	<i>746</i>
CTG Running Costs			10,049				10,049	<i>10,284</i>
Church events		1,602	592				2,193	<i>2,877</i>
Joint activities & events		3,936	211				4,148	<i>1,938.45</i>
Shared resources		591	36				627	<i>445</i>
Office maintenance & equipment		39	8				47	<i>4,218</i>
IT		1,361	246				1,607	<i>2,392</i>
Electricity		1,001	194				1,195	<i>1,451</i>
Office supplies		948	183				1,131	<i>846</i>
Photocopier/Printer		1,256	243				1,498	<i>998</i>
Telephone		370	72				442	<i>436</i>
Insurance		1,695	283				1,977	<i>1,938</i>
Purchase of goods for sale		0	0				0	<i>0</i>
Bank charges		51	9				60	<i>60</i>
Governance		4,979	9				4,988	<i>2,282</i>
Other office costs		0					0	<i>0</i>
Total expenditure		305,399	76,650	6,124	6,000	946	395,119	<i>376,692</i>

Arborfield and Barkham Parish Churches Trust

Statement of Financial Activities for the year ended 31 December 2025

		Un- restricted	Restricted (Church at The Green)	Restricted (Barkham Minister Housing)	Restricted (Refugee Fund)	Restricted (Other)	Total 2025	<i>Total 2024</i>
	Notes	£	£	£		£	£	£
Net income		14,858	6,592	21,415	(3,613)	0	39,252	<i>45,458</i>
Transfer between funds	12	1,286	(1,286)	0	0	0	0	<i>0</i>
Total funds brought forward		44,896	38,056	345,837	7,902	0	436,691	<i>391,233</i>
Total funds carried forward		61,040	43,361	367,252	4,290	0	475,943	<i>436,691</i>

There are no gains or losses other than those recognised in the Statement of Financial Activities and all activities are classed as continuing.

Arborfield and Barkham Parish Churches Trust

Balance Sheet as at 31 December 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible Assets	5	422,911	422,911
Current Assets			
Debtors	6	11,706	20,890
Cash at bank		110,679	80,089
		122,385	100,979
Creditors: due within 1 year	7	36,538	31,716
Net Current (Liabilities)/Assets		85,847	69,263
Total Assets less current liabilities		508,758	492,174
Creditors: due after more than 1 year	8	32,815	55,483
Provisions for liabilities		0	0
Net assets		475,943	436,691
Represented by:			
Restricted Funds	9,10	414,903	391,794
Unrestricted Funds (designated and general)	10	61,040	44,896
		475,943	436,691

Arborfield and Barkham Parish Churches Trust

Statement of Cash Flows for the year ended 31 December 2025

	Notes	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Cash flows from operating activities:					
<i>Net cash provided by (used in) operating activities</i>	11	28,898	23,108	52,006	45,713
Cash flows from financing activities:					
Repayments of borrowing		0	(21,415)	(21,415)	(20,481)
Cash inflows from new borrowing		0	0	0	0
<i>Net cash provided by (used in) financing activities</i>		0	(21,415)	(21,415)	(20,481)
Cash and cash equivalents brought forward		34,131	45,958	80,089	54,857
Cash and cash equivalents carried forward		63,029	47,651	110,679	80,089

The notes numbered 1 to 12 form part of these accounts.

Signed on behalf of the charity's Trustees by



Michael Byrne, Treasurer



Maarten Fontein, Secretary

Date accounts approved by Trustees 13/04/2026

Arborfield and Barkham Parish Churches Trust

Notes to the Accounts for the year ended 31 December 2025

1. Basis of preparation

Basis of accounting

These accounts have been prepared on an accruals basis in accordance with:

- the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
- the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- and applicable charity law.

Change in basis of accounting

There has been no change to the basis of accounting since last year.

Changes to previous accounts

No changes have been made to accounts for previous years.

2. Accounting Policies

The following policies have been used in the preparation of these accounts:

Incoming Resources

All incoming resources are included in the accounts when the Trust is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income is recognised in the period to which it relates.

Expenditure

All expenditure is accounted for inclusive of VAT, which cannot be recovered, on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Tangible Fixed Assets

The fixed asset (5 Somerville Close) shown on the Balance Sheet is shown at cost. The property is depreciated over 50 years only to the extent that the cost of the building materially exceeds residual value. Interest payments in respect of the mortgage on this property are included as an expense in the Statement of Financial Activities as they are incurred. An analysis reconciling the opening and closing carrying amounts of this fixed asset is provided at Note 5 below.

Operating Leases

Rentals payable under operating leases are included as an expense in the Statement of Financial Activities as they are incurred.

Debtors

Debtors are measured at their recoverable amounts.

Liabilities

Liabilities are measured at their settlement amount.

Concessionary Loans

Concessionary Loans are recognised and measured at the amount received or paid, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest and adjusted if necessary for any impairment.

Staff Costs paid directly by PCCs

Some staff housing costs are paid directly by one or other of the PCCs. Such amounts are included in these accounts as both income ("Income from PCCs") and expenditure ("Staff housing etc").

Arborfield and Barkham Parish Churches Trust

Notes to the Accounts for the year ended 31 December 2025

3. Disclosures

There are no material uncertainties about the Trust's ability to continue.

The Trust is a public benefit entity.

Disclosure of Trustees' remuneration and benefits

In the reporting period none of the Trustees have been paid any remuneration or received any other benefits from an employment with the Trust or a related entity.

Disclosure of Trustees' expenses

In the reporting period no expenses have been incurred by Trustees in fulfilling their duties.

Disclosure of related party transactions

There are no related party transactions in the reporting period requiring disclosure.

Disclosure of audit, independent examination and other financial service fees

An independent examination fee of £1,100 has been included in these accounts.

Disclosure of staff costs and employee benefits

See Note 4 below.

Arborfield and Barkham Parish Churches Trust

Notes to the Accounts for the year ended 31 December 2025

4. Paid employees

	Notes	2025 £	2024 £
Staff costs consist of:			
Gross wages, salaries and benefits in kind		153,747	141,381
Employer's National Insurance costs		6,613	7,575
Pension:			
Pension contributions paid in the year		21,919	21,709
		182,279	170,665

The Trust also provides housing and pays council tax for staff employed as "ministers of religion" for whom this is recognised by HMRC as a non-taxable benefit.

	Notes	2025 £	2024 £
Housing costs consist of:			
Rental and water rates on rented property		68,811	70,812
Council tax		10,672	10,163
Mortgage interest, water rates and insurance on owned property		6,124	7,609
		85,607	88,584

The average number of employees in the year was 5.0 (2024: 5.0).

The average number of full-time equivalent employees in the year was 4.4 (2024: 4.5).

One employee received employee benefits (excluding employer pension costs) of more than £60,000 during the year (2024: 1). This employee's benefits were in the range £60,000+ to £70,000.

5. Tangible Assets

	Freehold Land & Buildings £	Total £
Cost or Valuation		
At 01 January 2025	422,911	422,911
Additions	-	-
At 31 December 2025	<u>422,911</u>	<u>422,911</u>
Net Book Value 31 December 2025	<u>422,911</u>	<u>422,911</u>

Arborfield and Barkham Parish Churches Trust

Notes to the Accounts for the year ended 31 December 2025

6. Debtors

		2025	2024
	Notes	£	£
Debtors			
Trade debtors		0	0
Amounts owed by associated undertakings		47	6,245
Prepayments and accrued income		8,002	10,989
Other debtors		3,657	3,657
		11,706	20,890

7. Creditors: due within one year

		2025	2024
	Notes	£	£
Creditors: due within 1 year			
Taxation and social security		2,422	2,518
Trade creditors		3,826	1,508
Amounts owed to associated undertakings		0	0
Accruals and deferred income		0	0
Other creditors (excluding loans/mortgage)		7,446	6,099
Mortgage	5	22,844	21,592
		36,538	31,716

8. Creditors: due after more than one year

		2025	2024
	Notes	£	£
Creditors: due after more than 1 year			
Mortgage repayable from 1 to 5 years	5	32,815	55,483
Mortgage repayable after 5 years	5	0	0
		32,815	55,483

Arborfield and Barkham Parish Churches Trust

Notes to the Accounts for the year ended 31 December 2025

9. Fund Movements

Fund	Type	Notes	Balance 1st Jan 2025	Transfers	Income	Expenditure	Balance 31st Dec 2025
			£				£
Barkham Minister Housing	Restricted		345,837	0	27,539	6,124	367,252
Church at the Green (CTG)	Restricted		38,056	(1,286)	83,241	76,650	43,361
Refugee Fund	Restricted		7,902	0	2,388	6,000	4,290
Specific Collections	Restricted		0	0	946	946	0
Friday Club	Designated		510	0	785	657	638
General	Unrestricted		44,386	1,286	319,472	304,742	60,402
Total Restricted			391,794	(1,286)	114,114	89,720	414,903
Total Unrestricted			44,896	1,286	320,257	305,399	61,040
Total			436,691	0	434,371	395,119	475,943

Arborfield and Barkham Parish Churches Trust

Notes to the Accounts for the year ended 31 December 2025

10. Analysis of Net Assets between Funds

	Notes	Tangible Fixed Assets £	Current Assets £	Current Liabilities £	Loans Due after 1 year £	Total £
Restricted Funds						
Barkham Minister Housing		422,911		(22,844)	(32,815)	367,252
Church at the Green (CTG)			43,361			43,361
Refugee Fund			4,290			4,290
Special Collections			0			0
General Funds			74,734	(13,694)	0	61,040
		422,911	122,385	(36,538)	(32,815)	475,943

11. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	Notes	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)		14,858	24,394	39,252	45,458
Adjustments for:					
(Increase)/decrease in debtors		9,184		9,184	10,377
Increase/(decrease) in creditors		3,569		3,569	(10,122)
Transfers between funds		1,286	(1,286)	0	0
Net cash provided by (used in) operating activities		28,898	23,108	52,006	45,713

12. Transfers between Funds

A transfer of £1,286 was made from the Church at the Green restricted fund to the General fund in 2025. This relates to some central costs which were included in the Church at the Green budget for 2025, not spent in 2025 but expected to be incurred in 2026. These costs, when incurred, will now be paid out of the General fund.

**Independent examiner's report on the accounts to the Trustees of
Arborfield and Barkham Parish Churches Trust (charity number
1056400)
for the year ending 31 December 2025**

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 Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of both the ACCA and ACIE, both of which are listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 22 April 2026

Name Jason Foxwell

Relevant professional qualification(s) or body

Chartered Certified Accountant

Fellow of the Association of Charity Independent Examiners

Address 12 Hillbourne Road, Poole, BH17 7JB