

**THE PAROCHIAL CHURCH COUNCIL FOR THE ECCLESIASTICAL  
PARISH OF WARFIELD  
REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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## Legal and Administrative Information

|                                  |   |
|----------------------------------|---|
| <b>Registered Charity number</b> | 1129301   |
| Registered name                  | The Parochial Church Council of the Ecclesiastical Parish of Warfield   |
| <b>Principal address</b>         | Church Lane<br>Warfield<br>Bracknell<br>RG42 6EE  |
| <b>Independent Examiner</b>      | Kim Swain MA (Oxon) FCA<br>Radford & Sergeant Limited<br>Building 3, Watchmoor Park<br>Camberley<br>Surrey GU15 3YL |
| <b>Bankers</b>                   | HSBC<br>9 High Street<br>Bracknell<br>RG12 1DN  |

## Council Membership

Members of the PCC (Trustees) are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. The following served as members of the PCC during 2021:

|                      |  |
|----------------------|--|
| Vicar                | Rev Catharine Mabuza   |
| Associate Ministers: | Rev David Brown<br>Rev Michelle Porter-Babbage                                 |
| Curate               | Rev David Chislett (from 3.7.21)   |
| Churchwardens:       | Annie Street (until 16.3.21)<br>John Belstead<br>Sharon Wignall (from 16.3.21) |

### **PCC 2020/21**

Licensed Lay Ministers on PCC:  
Sam Mortimer

Diocesan Synod members  
David Ritchie (from 1.12.20)

Deanery Synod members:  
Michael Bentley (until 10.9.20)  
Adam Brown (until 30.11.20)  
Amanda Palethorpe (until 30.11.20)  
David Ritchie (until 30.11.20)  
Tim Street (until 30.11.20)

Elected members:

Ted Auld  
Elizabeth de Bell  
Adam Brown (from 01.12.20)  
Catriona Cappleman  
Marion Drew (until 16.3.21)  
Elaine Faluyi

Ashley Hill  
Will Lindsay  
Geoff Minchell  
Bethany Ritchie  
Sharon Wignall

Co-opted members:  
Amanda Palethorpe (from 01.12.20)  
Tim Street (from 01.12.20)

PCC Secretary: Anne Harling

Electoral Roll Officer: Louise Scally (until 30.11.21)  
Sarah Colpus (from 18.1.22)

Treasurer: Catriona Cappleman

### **PCC 2021/22**

Licensed Lay Ministers on PCC:  
None

Diocesan Synod members  
David Ritchie

Adam Brown (from 16.3.21)  
Juliet Date (from 16.3.21)  
Amanda Palethorpe (from 16.3.21)

Elizabeth de Bell  
Penny Brown (from 16.3.21)  
Catriona Cappleman  
Mel Cross (from 16.3.21)  
Elaine Faluyi (until 1.10.21)  
Bex Harley Mason (from 16.3.21;  
until 19.1.22)  
Ashley Hill  
Will Lindsay  
Geoff Minchell  
Bethany Ritchie  
Mary Shields (from 16.3.21)  
Kate Tyson (from 16.3.21)  
Sharon Wignall (until 16.3.21)

Co-opted members  
None

# Warfield PCC Trustees Annual Report for the year 2021

## Aims and Purposes

Warfield Church charts its origins back to 1016 AD when Queen Emma granted permission for a chapel to be built on the site of the present St Michael the Archangel Parish Church. It is likely to have been built to proclaim God's victory over paganism and to proclaim the name of Jesus.

Today, over a thousand years on, Warfield Church continues to proclaim the name of Jesus, with an open evangelical and charismatic tradition.

The PCC has the responsibility, as stated in the Parochial Church Councils (Powers) Measure 1956, of co-operating with the minister in promoting to as many people as possible in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Warfield Church has the following Purpose, Mission and Values:

- Our Purpose: To share God's love with the world.
- Our Mission: Connecting people to Jesus and each another  
Equipping people for their God-given calling  
Releasing people into God's mission in the world.
- Our Values: Adventurous  
Generous  
Accountable  
Collaborative

## Objectives and Activities

### Strategic Objectives

In 2013 the Warfield Strategic Plan was endorsed by the Parochial Church Council; it set out four strategic priorities which remained in place during 2020:

1. **Location:** The primary area of ministry is within Warfield, and in North Bracknell by permission of the Bracknell Team Ministry and Deanery. The combined population of these areas is circa 21,000 people with 7,000 more added when the Woodhurst Park development is completed.
2. **Reaching Everyone:** To reach people (make disciples) of every age, ability and life stage. It is important to retain these people as they undergo the major transitions between these ages and stages. Our strategy is to address outreach, provision and equipping ('get', 'keep' and 'grow').
3. **Planting Congregations & Community Engagement:** For some years, our practice has been to grow the church through planting congregations and engaging with local communities. Twenty-five years ago, Warfield was a village with a population of 2,000 and a medieval parish church. As a huge number of new houses were constructed, our goal has been to build community and church by planting congregations into these growing areas.
4. **Beyond Warfield:** Warfield Church also has a role to play working with other churches within the deanery and beyond.

### Activities

The activities at Warfield Church can be described as 'church-wide' and local to congregations and aim to implement our strategic objectives by providing activities for members and non-members, of all ages and abilities, engaging with the community and supporting churches beyond our parish

boundaries, in this country and across the world. The trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit.

At the beginning of 2021, the nation was in lockdown, due to the Covid 19 pandemic. The effect of the pandemic on Warfield Church was great, meaning that many activities which had previously been part of the regular life of the church were 'on hold' for most or all of the year.

#### 1. Church-wide:

a. **Occasional Offices** – Weddings and funerals continued, working within the social restrictions imposed by the Government, and with careful local risk management. There were no baptisms until October 2021, when over a period of weeks, several children were baptised outside of the main Sunday service, and one adult was baptised by full immersion in a Sunday service in St Michael's.

b. **Mid-week Communion Services** – Having had no midweek communion services during the pandemic, these restarted in September 2021, with alternate weeks on Wednesdays at St Andrew's and Thursdays at St Michael's. The service at the Warfield Park Community Centre on the second Tuesday of each month also restarted.

c. **'Together' Services** – during the pandemic there were many times when congregations from across the church met together. Most notable and significant were Easter Day and the commissioning of new congregations on 19th September.

d. **Alpha** – an opportunity to explore the Christian faith in an open and friendly environment – held online during 2021

e. **Youth & Children's Work** - Warfield Church has lots of opportunities for young people and children, many of which are outreach to non-church families:

i. Little Starz is a toddler group for under 5's which meets at St. Michael's. Activities include a play, craft, songs, prayer and story. Little Starz began meeting again in September 2021.

ii. All Starz is the Friday night Kids Club with activities and the Christian message for primary school aged children. This was unable to meet during the pandemic.

iii. Primary School Assemblies - We have contact with 8 local primary schools. Assemblies and lessons are part of the Children and Families' Pastor's job description. Opportunities were limited during the pandemic, but there were more opportunities in the Autumn term, particularly around Harvest and Christmas. Congregations have good relationships with the schools in which they meet.

iv. Kidzchoir is for children aged 5 and over and gives kids the opportunity to sing and learn in a fun and relaxed atmosphere, but this has not met during the pandemic.

v. Year 6 Events - Year 6 is a year of transition from primary to secondary school and the church has a vital role to play at this time. We provide year 6 social events, jointly run by our children and youth leaders, to help build relationships between the youngsters and the leaders who will be investing in them next.

vi. Relentless is for young people of secondary school age and meets each Friday evening in term time. It starts with a free choice of games, crafts, games consoles, pool, table tennis, spa, etc. then moves into a time of fun, worship and a talk. During 2021, we ran Friday night Youth over the Autumn term and Relentless was restarted in January 2022. We have been able to welcome a lot of new youth along on a Friday evening to spend time with each and to start to hear more about living life as a Christian

vii. Year 10+ Events - Every month we run a life group for our year 10+ young people, alternating between meeting in a home and a social event elsewhere

viii. Youth Life Groups – There are two other youth life groups meeting weekly.

ix. Forums. The leaders of each of these ministries are all part of a parish-wide children or youth forum who meet regularly to share, bless and encourage one another as well as plan future events and programmes.

x. Secondary Schools and College - The Youth Pastor is also involved with Ranelagh C of E school on a weekly basis and is working alongside Soulscape in Garth.

f. **Autumn Club** is a group for older folks. It was not able to meet during the pandemic, but the team were faithful in keeping in contact with members and in taking deliveries to them at different points through the year – e.g. a Cream Tea in the summer and a Christmas package in December.

g. **Cameo** is a group that provides worship and teaching specifically to meet the needs of adults with learning disabilities and is jointly supported by Warfield Church and Easthampstead Baptist Church.

h. **CBS** - Warfield Church previously hosted weekly CBS groups for structured Bible Study ([www.communitybiblestudy.org](http://www.communitybiblestudy.org)), but they met wholly online throughout 2021

i. **Support to Bracknell Deanery and Oxford Diocese** - Members of Warfield Church have served on the Deanery Standing and Pastoral committee and on Diocesan Synod.

j. **Partnership with Bracknell Churches.** Leaders from Warfield Church attend a weekly prayer meeting for leaders of churches and Christian organisations in Bracknell. Through this are able to share information and work in partnership with other local churches.

k. **Support to the world-wide church** - Warfield Church has a strong emphasis on developing partnerships with overseas mission partners, whom we uphold through prayer, financial giving and visits, both of teams to partners and of partners to Warfield. This enables us not only to support the work directly, but also fosters a culture of generous and unselfish concern for other parts of Christ's body.

**2. Local to Congregations:** The congregational structure of Warfield Church was changed during 2021 – see below for further details. Each congregation has its own leadership team and budget. These congregations engage with their local communities in different ways and support members through pastoral care and Life Groups.

By the end of 2021, the four locations in which Warfield Church meets on Sundays were:

- a. St Michael the Archangel, Warfield
- b. St Andrew's, Priestwood
- d. Whitegrove School
- e. Warfield C E Primary School - Woodhurst site

Each location has children's and youth work on Sundays, apart from St Andrew's, Priestwood. Each has a vibrant programme which aims to teach and disciple our children in the Christian faith and help them to develop their own relationship with God.

There are two church buildings in the parish, St Michael the Archangel and St Andrew's. The St Michael's site also includes the Parish Rooms, which contain a large meeting hall, kitchen, toilets and the church office. The church also owns a house in Warfield, currently rented to a private tenant.

## **Achievements and Performance**

### **2021 Overview**

When the country first went into lockdown in March 2020, little did most of us imagine that the pandemic would dominate 2021 as well as 2020. That said, we continued through our Decade of Adventure and 2021 was a significant year in the life of Warfield Church for other reasons, most notably the restructuring of Sunday congregations, with the launch of the new congregations in September 2021.

The year began with the country once more in lockdown, and enabled by some wonderful tech teams, we continued our worship and some other groups and activities online. Public worship was livestreamed to our Facebook page, and smaller gatherings took place on Zoom. We livestreamed

every day from April 2020 to Christmas Day 2021, with Morning Prayer taking place each morning from Monday to Saturday, and two or three services online each Sunday. The APCM also took place, for the first time, on Zoom.

By Easter we were able to safely meet outside, and we had a wonderful celebration on Easter Day on the lawn outside St Michael's, with two morning services, and an evening 'Worship@7', accompanied by an amazing sunset.

Outdoor services were a success, and there were to be many more through the summer – despite some less than summery weather! – when it was safe for large groups to meet outside but not so safe inside.

The summer also brought a very joyful Petertide ordination service at Christ Church Cathedral, at which Sam Mortimer and Becky Medicott, both Warfield ordinands, were ordained, as well as David Chislett who had been appointed to Warfield for his curacy. Sam left Warfield to serve his curacy in Binfield (his wife Sarah had already left to take up a curacy in Sunninghill and South Ascot in 2020) and Andy, Becky and Emma left Warfield for Becky to take up a curacy in All Saints Wokingham, while Andy started ordination training himself. David Ritchie, an Associate Minister, also began part time training for ordination in September 2021.

Also in September, we were able to welcome Beth Gomm and her family as Beth took up the post of Children and Families' Pastor. We were thrilled with this appointment and Beth is a great asset to the staff team.

In October, Revd Catharine Mabuza and Revd David Brown were appointed Co-Area Deans for the Deanery of Bracknell, taking on this role as a job share. This has enhanced our relationship with other churches in the deanery even at this early stage in Catharine and David's ministry in this way.

During the course of the year, we were able to run online Alpha Courses and The Bereavement Journey, both of which were well received, and a group which included people from Warfield Church worked hard behind the scenes, with those from other churches, to prepare for the launch of Share Bracknell in early 2022.

Meaningful connection with our Mission Partners around the world was greatly enhanced during the pandemic by the increased use of technology, with Partners able to join us for Morning Prayer and other services, and even able to participate. This was greatly assisted by the work of Sue Belstead and the Mission Committee.

As mentioned at the beginning of this overview, though, the most significant thing to take place in 2021 was the restructuring of congregations, as we sought to release missional capacity so that we could most effectively *share the love of Jesus with the world*.

On 12<sup>th</sup> September, the congregations of All Saints, Encounter, Eternity Bullbrook, St Andrew's, St Michael's and St Peter's met for the last time, and many of them for the first time in their own location since the beginning of the pandemic. There was much to give thanks for as we celebrated the life of each congregation.

On 19<sup>th</sup> September, we had a further outdoor 'Together' service outside St Michael's, at which we commissioned Beth as Children's and Families Pastor, and commissioned the three new congregations which would be Warfield Church East at Whitegrove, Warfield Church West at Woodhurst and Warfield Church North at St Michael's. Revd Catharine Mabuza preached on the theme of continuing the Adventure.

On 26<sup>th</sup> September, the three new congregations met for the first time, in Whitegrove School, the Woodhurst site of Warfield Primary, and St Michael's Church, all at 10:30am. A 'Transition Team' had been brought together for each congregation working alongside Revd Michelle Porter Babbage in the East, David Ritchie in the West and Revd Catharine Mabuza and Revd David Chislett in the North. From October 1<sup>st</sup>, Revd David Brown was 0.5WTE and took a lead role in the *equipping* area of ministry, including courses, teaching and training.



Throughout the Autumn we had a shared sermon series across all three of these congregations looking in turn at each area of our Vision Statement and each of our core values. The sermon was recorded in one location each week and shared on the website.

Also in September, we launched an 0830 communion on Sundays in St Andrew's Priestwood and continued with Worship@7 in the St Michael's building. Both of these were also livestreamed for the remainder of 2021.

Midweek communions also restarted in September 2021, taking place in alternate weeks at 11am at St Andrew's on Wednesdays and 11am at St Michael's on Thursdays. Little Starz also resumed in St Michael's on Mondays, with great success, and a new Youth Lifegroup was launched part way through term. The Youth Pastor and the Children's and Families Pastor supported each of the Transition Teams as they relaunched Sunday children's and youth work.

2021 was, therefore, a time of huge change in the life of Warfield Church, during the course of which some chose to move to other church fellowships, and others came from elsewhere to join us on the Adventure. Throughout a difficult year, there was much grace and perseverance demonstrated by many, which is to be acknowledged and for which all must be thanked.

*"To God be the glory, great things he hath done."* We saw the Lord working in us and through us in many wonderful ways through what was undoubtedly a challenging year – to Him be the glory.

### **Staff Vacancies, Appointments and Recruitment**

- Revd David Chislett was ordained Deacon in July 2021 and joined Warfield Church for his Training Curacy as a Self-Supporting Minister.
- Beth Gomm was appointed as Children and Families Pastor and began employment in September 2021.

### **Average Sunday Attendance**

Warfield Church's Average Sunday Attendance figures for 2021 was as follows:

As of 01/12/2021 there were 520 names on the Electoral Roll.

The table below gives Electoral Roll and Average Sunday attendance for the last five years:

| Year                              | 2017 | 2018 | 2019 | 2020a | 2020b | 2021 |
|-----------------------------------|------|------|------|-------|-------|------|
| Electoral roll                    | 589  | 618  | 476  | N/A   | 503   | 503  |
| Average Sunday Attendance – adult | 331  | 312  | 317  | 277   | 194   | 200  |
| Average Sunday Attendance – child | 133  | 130  | 125  | 111   | 4     | 41   |

### **Risk Management**

The PCC regularly reviews any major risks encountered by the church and takes appropriate action to manage and minimise those risks in accordance with best practice.

### **Review of Financial Activities and Affairs 2021**

In 2021, income and expenditure both fell compared with 2020 as a result of the ongoing disruption of the Covid pandemic. The final increase in funds carried forward into 2022 of £3,630 is due to the £30,000 increase in the value of the Portia Grove House, offsetting a £26,370 loss (which includes £16,617 in depreciation charge).

## Income

In 2021, Warfield Church's total income was £452,364, compared with £477,247 in 2020. Unrestricted income from regular and one-off gifts fell by nearly £20,000 to £330,138 (2020: £349,359), on which £77k gift aid was claimed. The amount of one-off gifts fell, and the key figure of regular gift-aided income fell by nearly £11,000 from £313,519 to £302,705.94. Non-gift aided regular income increased by £4,645 as some people stopped paying income tax. Income from offerings and from under 30s' activities were lower again due to the slow opening-up after the pandemic.

It was not felt appropriate to hold a major giving initiative, but sermons on generosity were given in the autumn after the launch of the new congregations.

## Expenditure

Total expenditure was £478,734, compared to £489,321 in 2020. Some in-person activities restarted in the autumn and we also appointed a new Children and Families' Pastor. As in 2020, very little was spent on capital projects.

The net result is a deficit of £26,370; this includes a depreciation charge of £16,617.

## Reserves

Our cash reserves amount to £321,928, made up of £292,086 in unrestricted funds and £29,842 in restricted funds. £85k is in a 12-month fixed-rate savings accounts with CAF Bank, another £85k in a similar account with Hampshire Trust Bank and a further £70k in a building society account.

## Reserves Policy

The PCC seeks to maintain at least two months' average expenditure in reserves. This currently amounts to around £100,000. In 2018 it was agreed to put £5,000 a year into a designated fabric fund for unexpected fabric expenditure. £3,120 of this was spent in 2021 on gravestone repairs.

As our total cash reserves are well in excess of the two months' average expenditure figure, since 2018 we have planned significant amounts of one-off and capital expenditure, which have been held up due to the pandemic and delays in acquiring faculties. In 2022, there are plans to spend £102,805 on capital projects likely to be spread over the next few years.

A giving initiative will take place in 2022 and, trusting in a generous response to this, a budget with an operating deficit of £56k was passed for 2022. Other income streams will be sought and we will look to get a higher return on the reserves currently in savings accounts. If these increases are not received, then serious decisions will have to be taken about our expenditure in 2022 and going forward.

|             |                                   |          |                |
|-------------|-----------------------------------|----------|----------------|
| In summary: | Cash reserves                     | £321,928 |                |
| Of which    | Restricted funds                  | £ 29,842 |                |
|             | Two month's expenditure           | £100,000 |                |
|             | Fabric fund                       | £ 21,380 |                |
|             | 2022 one-off/capital expend.      | £102,805 |                |
|             | 2020 budget deficit               | £ 56,305 | Total £310,332 |
|             | Unallocated unrestricted reserves |          | £ 11,596       |

## Structure, Governance and Management

The method of appointing PCC members, who are the trustees of the charity, is set out in the Church Representation Rules. At Warfield, the membership of the PCC consists of the clergy licensed to the parish, churchwardens, local lay ministers who wish to be members and who are appointed at the APCM, and members elected by those members of our congregations who are on the electoral roll. Members of the diocesan and deanery synod on the electoral roll are ex officio members of the PCC. PCC members are given information about their responsibilities as trustees.

Throughout 2021 the PCC sought to operate within the understanding drawn up and agreed in May 2019, that alongside its statutory purposes it “*oversees the life of the church to ensure we are focused on how to become a more Christ-like church for the sake of God’s world. We aim to prayerfully seek God’s will, work well together, reflect our values and take action for the future.*”

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding how the funds of the PCC are to be spent. The full PCC met 9 times during 2021.

Warfield PCC does a lot of its work through sub-committees. The Standing Committee carries on any business required between meetings. The HR committee looks after all matters relating to paid staff employed by the PCC. The finance committee keeps an eye on all financial matters and prepares the budget and accounts each year. The fabric committee works hard to keep our buildings in good order and to follow appropriate processes for permission for works to be carried out. The mission committee is responsible for the budget allocated to mission partners and organisations outside the parish. There is also a staff remuneration committee.

## **Statement of Responsibilities of Members of the PCC**

The trustees (members of the PCC) are responsible for preparing the PCC’s Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**On behalf of Members of the PCC:**



**Sharon Wignall, Churchwarden**

**Date: 8 March 2022**

# WARFIELD PAROCHIAL CHURCH COUNCIL

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## Independent Examiner's Report to the Trustees of Warfield Parochial Church Council

I report on the accounts of the church for the year ended 31 December 2021 which are set out on pages 13 to 24.

### Respective Responsibilities of Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

### Basis of Independent Examiner's report


My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Charities Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Charities Act and that my qualification is as shown below.

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

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



Kim Swain MA (Oxon) FCA

Radford & Sergeant Limited  
Building 3  
Watchmoor Park  
Camberley  
Surrey  
GU15 3YL

8 March 2022

# WARFIELD PAROCHIAL CHURCH COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2021

|   |      | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | TOTAL<br>2021<br>£ | TOTAL<br>2020<br>£ |
|---|------|----------------------------|--------------------------|--------------------|--------------------|
|   | Note |                            |                          |                    |                    |
| INCOME  |      |                            |                          |                    |                    |
| Voluntary income                              | 2(a) | 415,920                    | 6,471                    | 422,391            | 450,892            |
| Income from investments                       | 2(b) | 14,396                     | -                        | 14,396             | 13,261             |
| Church activities                             | 2(c) | <u>15,577</u>              | <u>-</u>                 | <u>15,577</u>      | <u>13,094</u>      |
| TOTAL INCOME                                  |      | <u>445,893</u>             | <u>6,471</u>             | <u>452,364</u>     | <u>477,247</u>     |
| EXPENDITURE                                   |      |                            |                          |                    |                    |
| Church activities                             | 3    | <u>470,028</u>             | <u>8,706</u>             | <u>478,734</u>     | <u>489,321</u>     |
| TOTAL EXPENDITURE                             |      | <u>470,028</u>             | <u>8,706</u>             | <u>478,734</u>     | <u>489,321</u>     |
| NET (LOSS)/SURPLUS BEFORE<br>INVESTMENT GAINS |      | (24,135)                   | (2,235)                  | (26,370)           | (12,074)           |
| NET GAINS ON INVESTMENTS                      |      | <u>30,000</u>              | <u>-</u>                 | <u>30,000</u>      | <u>-</u>           |
| NET (LOSS)/SURPLUS AND<br>MOVEMENT IN FUNDS   |      | 5,865                      | (2,235)                  | 3,630              | (12,074)           |
| TOTAL FUNDS BROUGHT FORWARD                   |      | <u>769,667</u>             | <u>40,514</u>            | <u>810,181</u>     | <u>822,255</u>     |
| TOTAL FUNDS CARRIED FORWARD                   |      | <u>775,532</u>             | <u>38,279</u>            | <u>813,811</u>     | <u>810,181</u>     |

# WARFIELD PAROCHIAL CHURCH COUNCIL

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## BALANCE SHEET AT 31 DECEMBER 2021

|   |       | 2021           |                | 2020           |                |
|---|-------|----------------|----------------|----------------|----------------|
|   |       | £              | £              | £              | £              |
|   | Notes |                |                |                |                |
| FIXED ASSETS                                    |       |                |                |                |                |
| Tangible  | 7     |                | 495,818        |                | 482,435        |
| CURRENT ASSETS                                  |       |                |                |                |                |
| Debtors and prepayments                         | 8     | 7,776          |                | 5,246          |                |
| Cash at bank and in hand                        |       | <u>321,298</u> |                | <u>331,243</u> |                |
|   |       | 329,074        |                | 336,489        |                |
| LIABILITIES                                     |       |                |                |                |                |
| Creditors – amounts falling due within one year | 9     | (11,081)       |                | (8,743)        |                |
| NET CURRENT ASSETS                              |       |                | <u>317,993</u> |                | <u>327,746</u> |
| TOTAL NET ASSETS                                |       |                | <u>813,811</u> |                | <u>810,181</u> |
| PARISH FUNDS                                    |       |                |                |                |                |
| Unrestricted                                    |       |                | 775,532        |                | 769,667        |
| Restricted                                      | 10    |                | <u>38,279</u>  |                | <u>40,514</u>  |
|   |       |                | <u>813,811</u> |                | <u>810,181</u> |

Approved by the PCC on 8 March 2022 and signed on its behalf by:

Sharon Wignall  
Churchwarden

# WARFIELD PAROCHIAL CHURCH COUNCIL

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## CASH FLOW STATEMENT AT 31 DECEMBER 2021

|  | 2021   |                 | 2020    |                |
|--|--------|-----------------|---------|----------------|
|  | £      | £               | £       | £              |
| <b>Net cash from operating activities</b>                                      |        | (24,341)        |         | 22,643         |
| <b>Cash flows from investing activities</b>                                    |        |                 |         |                |
| Interest and rent from investments   | 14,396 |                 | 113,261 |                |
| <b>Net cash arising from/<br/>(used in) investing activities</b>               |        | <u>14,396</u>   |         | <u>9,268</u>   |
| <b>Change in cash and cash equivalents in<br/>the reporting period</b>         |        | (9,945)         |         | 31,911         |
| <b>Cash and cash equivalents at 1 January</b>                                  |        | <u>331,243</u>  |         | <u>299,332</u> |
| <b>Cash and cash equivalents at 31 December</b>                                |        | <u>321,298</u>  |         | <u>331,243</u> |
| <b>Reconciliation of net income to net cash flow from operating activities</b> |        |                 |         |                |
| <b>Net income for the period</b>   |        | 3,630           |         | (12,074)       |
| <b>Adjustments for:</b>  |        |                 |         |                |
| Depreciation charges   |        | 16,617          |         | 20,290         |
| Gains on investments   |        | (30,000)        |         | -              |
| Interest and rent from investments   |        | (14,396)        |         | (13,261)       |
| Decrease/(increase) in debtors   |        | (2,530)         |         | 27,388         |
| (Decrease)/Increase in creditors   |        | <u>2,338</u>    |         | <u>300</u>     |
| <b>Net cash utilised by operating activities</b>                               |        | <u>(24,341)</u> |         | <u>22,643</u>  |
| <b>Analysis of cash and cash equivalents</b>                                   |        |                 |         |                |
| Cash in hand   |        | 395             |         | 166            |
| Cash at bank   |        | <u>320,903</u>  |         | <u>331,077</u> |
|  |        | <u>321,298</u>  |         | <u>331,243</u> |

# WARFIELD PAROCHIAL CHURCH COUNCIL

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## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

### 1. ACCOUNTING POLICIES

#### 1.1 Basis of preparation

Warfield Parochial Church Council ("The PCC") is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions and the Charities SORP (FRS102).

#### 1.2 Income recognition

Open plate collections are recognised when received by or on behalf of the PCC. Planned giving under Gift Aid is recognised when received and the associated recoverable income tax is recognised when the income is recognised. All other donations and receipts for church activities are recognised when received.

Income from investments is recognised when receivable.

#### 1.3 Expenditure recognition

Parish share is recorded when payable. All other expenditure, including mission giving, is recorded when paid.

### 1.4 ASSETS

#### 1.4.1 Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2)(a) and (c) of the Charities Act 2011, such assets are not capitalised in the financial statements.

#### 1.4.2 Moveable church furnishings

Moveable church furnishings held by the Vicar and Church Wardens on special trust for the PCC, and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory that can be inspected (at any reasonable time). For inalienable property acquired prior to 2000, such assets are not included in the accounts. Items acquired since 1 January 2000 have been capitalised at cost and depreciated over their useful economic life.

All expenditure incurred on consecrated or beneficed buildings or on the repair of moveable church furnishings acquired before 1 January 2000 is written off as expenditure in the year.

#### 1.4.3 Tangible fixed assets

These are capitalised if they can be used for more than one year and cost at least £500. They are stated at cost.

Depreciation is calculated to write off the capitalized cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:



# WARFIELD PAROCHIAL CHURCH COUNCIL

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## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021 (continued)

- Freehold Land: Nil
- Improvements to freehold land: 10 years
- Fixtures & Fittings: 10 years
- Equipment: 10 years and 4 years

An impairment review is carried out at each year-end and any resultant loss identified included in expenditure for the year.

### 1.4.4 Investments

Investment in freehold residential property is valued by the PCC at a market value informally estimated by local estate agents.

### 1.4.5 Stock

No account has been taken of any stocks of books, magazines or other materials held at the balance sheet date and all expenditure is written off as incurred.

### 1.4.6 Pensions

The PCC operates a defined contribution pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

## 1.5 FUNDS

### 1.5.1 Unrestricted Funds

These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project.

### 1.5.2 Restricted Funds

These are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

# WARFIELD PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021 (continued)

### 2. INCOME

|   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | TOTAL<br>2021<br>£    | TOTAL<br>2020<br>£    |
|---|----------------------------|--------------------------|-----------------------|-----------------------|
| <b>2(a) Voluntary income</b>              |                            |                          |                       |                       |
| Planned giving: Gift Aid donations        | 310,894                    | 4,130                    | 315,024               | 336,879               |
| Tax recoverable                           | 77,719                     | 1,033                    | 78,752                | 80,705                |
| Other                                     | 22,324                     | 308                      | 22,632                | 26,079                |
| Legacies                                  | 3,000                      | -                        | 3,000                 | 1,000                 |
| Collections: (open plate)                 | 1,983                      | -                        | 1,983                 | 5,229                 |
| Grants                                    | <u>-</u>                   | <u>1,000</u>             | <u>1,000</u>          | <u>1,000</u>          |
|   | <b><u>415,920</u></b>      | <b><u>6,471</u></b>      | <b><u>422,391</u></b> | <b><u>450,892</u></b> |
| <b>2(b) Income from investments</b>       |                            |                          |                       |                       |
| Rent received                             | 13,500                     | -                        | 13,500                | 11,250                |
| Bank interest                             | <u>896</u>                 | <u>-</u>                 | <u>896</u>            | <u>2,011</u>          |
|   | <b><u>14,396</u></b>       | <b><u>-</u></b>          | <b><u>14,396</u></b>  | <b><u>13,261</u></b>  |
| <b>2(c) Income from church activities</b> |                            |                          |                       |                       |
| Fees for occasional services              | 13,739                     | -                        | 13,739                | 8,794                 |
| Under 30s                                 | 763                        | -                        | 763                   | 3,042                 |
| Church and Parish Room lettings           | 800                        | -                        | 800                   | 25                    |
| Parish-wide events                        | -                          | -                        | -                     | 18                    |
| Other                                     | <u>275</u>                 | <u>-</u>                 | <u>275</u>            | <u>1,215</u>          |
|   | <b><u>15,577</u></b>       | <b><u>-</u></b>          | <b><u>15,577</u></b>  | <b><u>13,094</u></b>  |

# WARFIELD PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021 (continued)

### 3. EXPENDITURE

|   |       | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | TOTAL<br>2021<br>£ | TOTAL<br>2020<br>£ |
|---|-------|----------------------------|--------------------------|--------------------|--------------------|
|   | Notes |                            |                          |                    |                    |
| <b>Church activities</b>                        |       |                            |                          |                    |                    |
| Missionary and charitable giving                | 4     | 48,259                     | -                        | 48,259             | 45,900             |
| Diocesan parish share                           |       | 188,029                    | -                        | 188,029            | 198,797            |
| Staff employment costs                          | 5     | 131,255                    | -                        | 131,255            | 130,993            |
| St Michael's/St Andrew's/Parish Rooms utilities |       | 9,809                      | -                        | 9,809              | 17,152             |
| Congregational costs                            |       | 7,273                      | -                        | 7,273              | 7,150              |
| Training  |       | 1,265                      | -                        | 1,265              | 1,304              |
| Clergy expenses                                 |       | 5,534                      | -                        | 5,534              | 4,479              |
| Hardship Fund                                   |       | -                          | 1,375                    | 1,375              | 2,400              |
| Messy Lunch                                     |       | -                          | 847                      | 847                | 2,603              |
| Autumn Club                                     |       | -                          | 48                       | 48                 | 144                |
| Under 30s                                       |       | 2,296                      | -                        | 2,296              | 2,467              |
| Parish-wide events                              |       | 4,527                      | -                        | 4,527              | 4,617              |
| Occasional service fees paid to Diocese         |       | 7,652                      | -                        | 7,652              | 5,897              |
| Independent examiner's fees                     |       | 2,880                      | -                        | 2,880              | 2,760              |
| CCLI licences                                   |       | 1,831                      | -                        | 1,831              | 2,974              |
| Office and administration                       |       | 24,761                     | -                        | 24,761             | 16,033             |
| Property maintenance                            |       | 15,978                     | 1,000                    | 16,978             | 15,516             |
| Insurance                                       |       | 7,498                      | -                        | 7,498              | 7,845              |
| Depreciation                                    |       | <u>11,181</u>              | <u>5,436</u>             | <u>16,617</u>      | <u>20,290</u>      |
|   |       | <u>470,028</u>             | <u>8,706</u>             | <u>478,734</u>     | <u>489,321</u>     |

# WARFIELD PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021 (continued)

### 4. MISSIONARY AND CHARITABLE GIVING

Grants are given to various individuals working for churches or Christian charities, for their personal support, or to the church or charity itself, for its work and charitable activities.

|                                      | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | TOTAL<br>2020<br>£ | TOTAL<br>2019<br>£ |
|--------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| 2 the Nations                        | 7,900                      | -                        | 7,900              | 7,300              |
| Clemisons (YWAM)                     | 6,000                      | -                        | 6,000              | 6,100              |
| Milan & Shusma Adhikari Nepal        | 6,000                      | -                        | 6,000              | 6,000              |
| Krasif Aid                           | 5,100                      | -                        | 5,100              | 5,100              |
| St Peter's Life Line Kenya           | 3,800                      | -                        | 3,800              | 3,900              |
| Hands On Houses (Australia)          | 3,128                      | -                        | 3,128              | 3,400              |
| Joel & Fiona Kelling (CMS)           | 3,000                      | -                        | 3,000              | 3,100              |
| Rabiah Aalam (CMS)                   | 3,000                      | -                        | 3,000              | 3,000              |
| Laurence & Jane Knoop, OM            | 2,300                      | -                        | 2,300              | 1,500              |
| Debs Fenton (Metro Church)           | 1,200                      | -                        | 1,200              | 1,200              |
| Compassion                           | 972                        | -                        | 972                | 1,372              |
| Tazmin Foster, YWAM                  | 1,300                      | -                        | 1,130              | 1,200              |
| Aanandit Charity Centre              | 900                        | -                        | 900                | 900                |
| Christians Against Poverty (CAP)     | 775                        | -                        | 775                | 108                |
| Paul Scott (football mission Uganda) | 100                        | -                        | 100                | 100                |
| Yury & Plamy Volkov                  | 1,784                      | -                        | 1,784              |                    |
| -                                    | -                          | -                        | -                  | -                  |
| Deanery Schools Chaplain             | 1,000                      | -                        | 1,000              | -                  |
| Rachel & Jonathan Schmidt (YWAM)     | -                          | -                        | -                  | 800                |
| Seckin Ugur (Izmir Church)           | -                          | -                        | -                  | 400                |
| Operation Mobilisation               | -                          | -                        | -                  | 300                |
| Tear Fund (tap twinning)             | -                          | -                        | -                  | 120                |
|                                      | <u>48,259</u>              | <u>-</u>                 | <u>48,259</u>      | <u>45,900</u>      |

# WARFIELD PAROCHIAL CHURCH COUNCIL

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## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021 (continued)

### 5. STAFF

#### Employment costs

|                       | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | TOTAL<br>2021<br>£ | TOTAL<br>2020<br>£ |
|-----------------------|----------------------------|--------------------------|--------------------|--------------------|
| Wages and salaries    | 116,020                    | -                        | 116,020            | 116,469            |
| Employer's NI         | 6,730                      | -                        | 6,730              | 4,486              |
| Pension contributions | 6,870                      | -                        | 6,870              | 8,331              |
| Expense claims        | <u>1,635</u>               | <u>-</u>                 | <u>1,635</u>       | <u>1,707</u>       |
|                       | <u>131,255</u>             | <u>-</u>                 | <u>131,255</u>     | <u>130,993</u>     |

#### Numbers of employees

The average monthly number of employees (including temporary staff) during the year was:

|                              | 2021       | 2020       |
|------------------------------|------------|------------|
| Administration               | 0.6        | 1.7        |
| Operations/Management        | 1.0        | 0.3        |
| Facilities                   | 0          | 0.7        |
| Youth and Children           | 1.3        | 1.7        |
| Minister (directly employed) | <u>1.0</u> | <u>1.0</u> |
|                              | 3.9        | <u>5.4</u> |

### 6. MEMBERS OF THE PCC

2 employees were members of the PCC and received remuneration as employees.

No member of the PCC (or any persons connected with them) received any remuneration or benefits during the year in respect of their membership of the PCC.

# WARFIELD PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021 (continued)

### 7. Tangible fixed assets

|                           | Land and<br>Buildings<br>£ | Investment<br>Property<br>£ | Fixtures,<br>Fittings and<br>equipment<br>£ | Total<br>£     |
|---------------------------|----------------------------|-----------------------------|---|----------------|
| <b>Cost or valuation</b>  |                            |                             |   |                |
| At 1 January 2021         | 31,390                     | 435,000                     | 244,813                                     | 711,203        |
| Additions                 | -                          | 30,000                      | -   | 30,000         |
| Disposals                 | -                          | -                           | -   | -              |
| At 31 December 2021       | <u>31,390</u>              | <u>465,000</u>              | <u>244,813</u>                              | <u>741,203</u> |
| <b>Depreciation</b>       |                            |                             |   |                |
| At 1 January 2021         | 10,016                     | -                           | 218,752                                     | 228,768        |
| Charge for the year       | 2,505                      | -                           | 14,112                                      | 16,617         |
| Written back on disposals | -                          | -                           | -   | -              |
| At 31 December 2021       | <u>12,521</u>              | <u>-</u>                    | <u>232,864</u>                              | <u>245,385</u> |
| Net book value            |                            |                             |   |                |
| At 31 December 2021       | <u>18,869</u>              | <u>465,000</u>              | <u>11,949</u>                               | <u>495,818</u> |
| At 31 December 2020       | <u>21,374</u>              | <u>435,000</u>              | <u>26,061</u>                               | <u>482,435</u> |

### Investment Property

2 Portia Grove, Warfield

Market value

|                     |          |
|---------------------|----------|
| At 31 December 2021 | £465,000 |
| At 31 December 2020 | £435,000 |
| At 31 December 2019 | £435,000 |

Market value is determined by the PCC with informal assistance from local estate agents.

# WARFIELD PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021 (continued)

### 8. Debtors

|                                | 2021<br>£    | 2020<br>£    |
|--------------------------------|--------------|--------------|
| Income tax recoverable         | 3,080        | 2,342        |
| Prepayments and accrued income | 4,696        | <u>2,904</u> |
|                                | <u>7,776</u> | <u>5,246</u> |

### 9. Creditors: amounts falling due within one year

|                 | 2021<br>£     | 2020<br>£    |
|-----------------|---------------|--------------|
| Accruals        | 11,011        | 7,196        |
| Other creditors | <u>70</u>     | <u>1,547</u> |
|                 | <u>11,081</u> | <u>8,743</u> |

### 10. Restricted funds

The income funds of the charity include restricted funds comprising the following donations and grants held on trust for specific purposes as listed below:

|                         | Balance at 1<br>January 2021 | Income       | Expenditure  | Balance at 31<br>December 2021 |
|-------------------------|------------------------------|--------------|--------------|--------------------------------|
| Reordering              | 7,834                        | -            | 3,917        | 3,917                          |
| St Andrew's             | 2,229                        | -            | 743          | 1,486                          |
| St Andrew's Development | 14,381                       | -            | 55           | 14,326                         |
| Hardship fund           | 9,706                        | 3,500        | 1,375        | 11,831                         |
| Churchyard              | -                            | 1,000        | 1,000        | -                              |
| St Michaels's organ AV  | 1,290                        | -            | 496          | 794                            |
| Furniss legacy          | 900                          | -            | 100          | 800                            |
| St Andrew's lectern     | 1,125                        | -            | 125          | 1,000                          |
| Autumn Club             | 242                          | 309          | 48           | 503                            |
| Messy lunch             | <u>2,807</u>                 | <u>1,662</u> | <u>847</u>   | <u>3,622</u>                   |
|                         | <u>40,514</u>                | <u>6,471</u> | <u>8,706</u> | <u>38,279</u>                  |

# WARFIELD PAROCHIAL CHURCH COUNCIL

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## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021 (continued)

### 11. Analysis of net assets between funds

|   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>£      |
|---|----------------------------|--------------------------|-----------------|
| Fund balances at 31 December 2021 are represented by: |                            |                          |                 |
| Tangible fixed assets                                 | 487,381                    | 8,437                    | 495,818         |
| Current assets  | 299,232                    | 29,842                   | 329,074         |
| Creditors: amounts falling due within one year        | <u>(11,081)</u>            | <u>-</u>                 | <u>(11,081)</u> |
|   | <u>775,532</u>             | <u>38,279</u>            | <u>813,811</u>  |

### 12. Financial commitments

The PCC has passed a budget for 2022 with a £56,000 deficit. There will be a giving initiative during the year and additional income streams will be sought. This budget includes a commitment to give £43,572 to mission organisations and £6,000 towards the Bracknell Deanery school chaplain's post. At the date these accounts were approved, £39,472 of this has been committed and the recipients informed.

The PCC has agreed to spend £100,000 on capital and one-off projects over the next few years and has pledged to give a further £18,000 between 2023 and 2025 for the Deanery school chaplain post.