

**THE PAROCHIAL CHURCH COUNCIL FOR THE ECCLESIASTICAL  
PARISH OF WARFIELD  
REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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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 Warfield Bracknell RG42 6EE
<b>Independent Examiner</b>	Kim Swain MA (Oxon) FCA Radford & Sergeant Limited Quatro House Lyon Way Frimley Road Camberley Surrey GU16 7ER
<b>Bankers</b>	HSBC 9 High Street Bracknell 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 2024:

Vicar:	Rev Catharine Mabuza (until 17.3.24)
Senior Minister:	Rev David Brown
Associate Minister:	Rev Michelle Porter-Babbage (until 5.3.24)
Curate:	Rev David Chislett
Churchwardens:	Andy Colpus Phil Durbin (from 23.1.24)

### **PCC 2023/4**

Licensed Lay Ministers on PCC:  
None  
Diocesan Synod members:  
Amanda Palethorpe (until 14.5.24)  
Deanery Synod members:  
Paul Allen  
Juliet Date  
Beth Gomm  
Lili Mirza (until 14.5.24)  
Jon Watts (until 14.5.24)  
Elected members:  
Gaynor Boulton  
Penny Brinkley-Brown (until 14.5.24)  
Chris Drage  
Alex Fry  
Ashley Hill  
Kevin Pearcey  
Gary Rivington (until 14.5.24)  
David Ritchie (until 22.1.24)  
Kate Tyson (until 14.5.24)  
Co-opted members:  
None

### **PCC 2024/5**

Licensed Lay Ministers on PCC:  
None  
Diocesan Synod members:  
None  
Deanery Synod members:  
Paul Allen  
Juliet Date  
Beth Gomm (until 16.7.24)  
  
Elected members:  
Gaynor Boulton  
Chris Drage  
Dave French (from 14.5.24)  
Alex Fry (until 2.11.24)  
Ashley Hill  
Alison Horner Le Riche (from 14.5.24)  
Janet Mauler (from 14.5.24)  
Kevin Pearcey  
Vicky Doherty (from 3.9.24)  
Co-opted members:  
None

PCC Secretary:	Sarah Colpus (from 16.1.24)
Electoral Roll Officer:	Sarah Colpus
Treasurer:	Chris Drage

# Warfield PCC Trustees Annual Report for the year 2024

## Aims and Purposes

Warfield Church aims

**to share the love of Jesus with the world,  
by connecting people to Jesus and each another  
equipping people for their God-given calling, and  
releasing people into God's mission in the world.**

Our values are: Adventurous  
Generous  
Accountable  
Collaborative

Warfield Church dates its origins back to 1016 AD, and sits within the Church of England, with an open evangelical and charismatic tradition.

The church began 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.

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.

## Objectives and Activities

### Strategic Objectives

In 2013 the Warfield Strategic Plan was endorsed by the Parochial Church Council. The four strategic priorities of that plan remain, although the outworking of them now looks very different.

1. **Location:** The primary area of ministry is within Warfield, and in the Bullbrook area by permission of the Bracknell Parish and Bracknell Deanery.
2. **Reaching Everyone:** To reach people (make disciples) of every age, ability and life stage, noting that it is important to retain these people as they undergo the major transitions between these ages and stages.
3. **Planting Congregations & Community Engagement:** For some years, our practice has been to grow the church through planting congregations and engaging with local communities. Thirty 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.

It is suggested that the appointment of a new incumbent in 2025 would be the right time for a significant review of these strategic objectives.

## 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.

### 1. Church-wide:

a. **Occasional Offices** – There were 7 weddings during the course of the year, and 7 baptisms (3 babies, 4 children). There were 10 funerals in church and our clergy took a further 4 funerals at the crematorium. There were 8 burials of ashes in the graveyard.

b. **Mid-week Communion Services** – The monthly (1<sup>st</sup> Wednesday) communion service at St Andrew's, took place in January and February, but was suspended from then onwards.

The monthly service at the Warfield Park Community Centre on the second Tuesday of each month continued, with good attendance – in July, it was the highest attendance ever as those gathered said farewell to Chris and Richard Page who had begun the work on Warfield Park.

c. **'Together' Services** – Together services were held on 21 Jan, as a farewell to Michelle Porter Babbage and David Ritchie, and on 04 Feb as a farewell to Catharine Mabuza. From March onwards, Together services were held on the first Sunday of each month, with an additional Together service happening on Easter Sunday and two additional services held during the summer holidays.

d. **Youth & Children's Work** - Warfield Church has historically had lots of opportunities for young people and children to meet, many of which are outreach to non-church families. **Until June 2024** the following took place.

i. Little Starz is a toddler group for under 5's and their carers which meets in St Michael's on Monday mornings and in St Andrew's on Thursday mornings. Activities include play, craft, songs, prayer and a bible story. Average total attendance across both sessions was 30 adults and 40 children in this period.

ii. All Starz is the Friday night Kids' Club with activities and the Christian message for primary school aged children. An average of 60 children and 12 junior leaders attended in this period.

iii. Primary Schools visits- Our Children, Youth and Families' Pastor did assemblies and lessons in schools, and groups visited both of our church buildings. Our Senior Minister David Brown spoke at the Warfield School Leavers' Assembly in July. At Christmas, groups from both Whitegrove and Warfield schools came to St Michael's for services, and our Curate David Chislett also conducted services at both schools. We also enjoy the use of the buildings at Whitegrove Primary and Warfield Primary on Sunday mornings.

iv. Relentless is for young people of secondary school age and meets each Friday evening in term time. Relentless has a mixture of games and fun activities and finishes with a Christian message. Average attendance was 20 in this period.

vi. Youth Life Groups – One Youth Life Group met until July 2024.

vii. Secondary Schools and College –

We continue to support the role of School Chaplain at Ranelagh and Sandhurst schools.

f. **Autumn Club** is a group for older people with a number of events through the year.

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 hosts weekly CBS groups for structured Bible Study ([www.communitybiblestudy.org](http://www.communitybiblestudy.org))

i. **Share** – Warfield Church hosts Share Bracknell in St Andrew's each Friday. Volunteers collect short-dated food on Thursday evenings, and this is redistributed on Friday afternoons to those in need or anyone who would like to collect.

j. **Communita and C3** – Until the summer of 2024 there were two weekly coffee mornings – Communita in Bullbrook Community centre on Tuesdays, and C3 in the Brownlow Hall on Thursdays. In September, responsibility for Communita transferred to Bracknell Community Church (who were supplying the majority of volunteers). At the end of November a pilot intergenerational Coffee Morning (C4) was started in St Andrew's. When reviewed in December it was agreed to continue until Easter 2025.

k. **Support to Bracknell Deanery and Oxford Diocese** - Members of Warfield Church have served on the Deanery Standing and Pastoral committee and on Deanery Synod. Catharine Mabuza resigned as Co-Area Dean for the Bracknell Deanery in January 2024, and David Brown continued as sole Area Dean for the rest of 2024.

l. **Bracknell Christian Network** - Leaders from Warfield Church attend an online weekly prayer meeting for leaders of churches and Christian organisations in Bracknell. Through this they are able to share information and work in partnership with other local churches.

m. **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. This enables us not only to support the work directly, but also fosters a culture of generous concern for other parts of Christ's body.

## 2. Local to Congregations:

From January to August 2024, Warfield Church met in four locations each Sunday:

- i. St Andrew's, Priestwood at 8:30 AM
- ii. St Michael the Archangel, Warfield at 10:30 AM
- iii. Whitegrove School at 10:30 AM
- iv. Warfield C E Primary School - Woodhurst site at 10:30 AM

During this period, the congregations meeting in the latter three locations had their own leadership team and budget. These congregations engage with their local communities in different ways and support members through pastoral care and Life Groups. From September 2024, the congregation meeting in Warfield C E Primary School came to an end, and members started to worship at one of the other locations. From September, the Together services on the first Sunday of each month have all taken place in Warfield C E Primary School and we are thankful for the continued cooperation of the Head and Governors in making this possible.

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

## 2024 Overview

The report for 2023 said “Compared to recent years, and the years to come, 2023 was a fairly stable year at Warfield Church, though big changes were announced towards the end of the year.” It would be true to say that those big changes led to 2024 being a year of great change for Warfield Church.

A number of staff changes took place this year:

- In January, Revd Michelle Porter Babbage left to become Pioneer Oversight Minister of the Godrevy Benefice in Cornwall.
- Also in January, David Ritchie felt unable to continue in the Church of England, so withdrew from his training for ordination and resigned from his post as Associate Minister in Warfield Church. (David subsequently started another local worshipping community, known as Bracknell Community Church, and some members of Warfield Church chose to identify with this new work.)
- In February, Revd Catharine Mabuza left to become Archdeacon of Surrey. A number of people from Warfield Church attended her Installation as Archdeacon in Guildford Cathedral on 17 March 2024.
- In July, our Youth Pastor, Chris Osinaike, resigned and moved away, when his wife Daisy took a job as Children’s Pastor in a church in Ipswich.
- Also in July, our Children Youth and Families Pastor, Beth Gomm, resigned and left to become a Schools Worker with Christian Connections in Schools.
- And in the light of the changes in the early part of the year, from 01 January, David Brown returned to working full-time, and from February was designated as Senior Minister of Warfield Church.

Following the staff departures in the early part of the year, an Interim Senior Leadership Team (ISLT) was drawn together consisting of:

- Clergy: Revd David Brown, Revd David Chislett
- Church Wardens: Andy Colpus, Phil Durbin
- Operations Manager: Alan Ridell
- Children, Youth and Families Pastor: Beth Gomm (until her departure in July 2024)

This team has met almost weekly since it was formed, liaising with both Congregational Teams and the PCC to provide oversight of all ministries within Warfield Church.

The 8:30 Communion Service in St Andrew’s has continued throughout 2024 and seen significant growth, largely through parents who wish their children to attend Ranelagh School, choosing to make this the service which they attend to meet the attendance criterion. Some of those who attend this service, continue to meet once a month for an extended time of prayer after the morning service, praying for the local community and the mission of the church in the area. The work of the sub-committee of the PCC, which has been considering the re-ordering of the building, has largely been on hold pending the sale of a church property, and the appointment of a new incumbent.

Children’s and Youth work continued (as set out above) until the summer. From September onwards it was possible to continue the work of Little Starz on Monday, but other aspects of our children’s and youth work have had to be put on hold pending the appointment of a new Children Youth and Families Pastor. This role was advertised during the latter part of 2024, and a short-listed candidate will be interviewed in early 2025. Towards the end of the year the Brownlow Trust agreed to fund a schools’ worker, to be based in Warfield Church, working two days a week.

In the early months of 2024 the church engaged with the ongoing Living in Love and Faith conversation within the Church of England, especially with regard to the use of the Prayers of Love and Faith. Three speakers were invited to set the context (+ Olivia), present a progressive view (Revd Jodi Stowell) and a conservative view (Revd Dr Sean Doherty) followed by a further session in which the voices of members of Warfield Church were heard. After meeting with Congregational Teams, the PCC then expressed their opinion that *“If the next vicar (or an applicant) was to ask whether the PCC and the church would support him/her using the Prayers of Love and Faith, then we sense the mood of the PCC and the church would lean towards the use of the Prayers of Love and Faith.”* This opinion was communicated to the church at the APCM. Sadly this resulted in a further (small) number of people choosing to move on from Warfield Church.



In June 2024, our Senior Minister ran the Preachers' Workshop for both occasional preachers and those seeking authorisation from the Diocese to be regular preachers. Six people signed up for the course, of which two are continuing to seek authorisation.

In the Autumn Term, the church embarked on using the Practicing the Way materials. These materials, which look at what it means to be a disciple or follower of Jesus, were used as the basis for sermons in the Together services. A number of existing Life Groups chose to use the course materials in their regular meetings. Two bespoke courses began in the Autumn term meeting once a month, and together these attracted over 30 people to attend. In addition 50 copies of the book were bought by members of the church.

During September and October, Warfield Church again hosted and ran a Bereavement Journey course, which 12 people attended.

Vision Sunday took place in October, where the church's existing vision statement, and the Practicing the Way materials were brought together into the suggestion that, at least while our Senior Minister was in post, the church should express its vision as **"To be a community of disciples who make disciples"**.

Also in October, some of the women in the church organised and ran a successful "Women Together" event with afternoon tea, and an outside speaker, Philippa Marsh, Ministry Director at Easthampstead Baptist Church.

In November, we welcomed Richard Harvey to be our speaker for the annual Winder Lecture. As well as addressing his agreed subject of "A Christian Response to conflict in the Middle East", Richard also had researched the life of Thomas Winder, (including finding a copy of his will) and drew interesting parallels between the time of Winder (with the Gunpowder Plot) and religious violence today.

As part of our desire to support relief work, in addition to a Barn Dance to raise funds for Christian Aid, Morgan Pearcey organised a quiz night in November, taking part in the Tearfund Big Quiz.

The autumn term also saw the first round of recruitment for a new Vicar for Warfield Church. A dedicated team of people worked hard to pull the Parish profile together, and after all the necessary legal preliminaries (Section 11 and Section 12 meetings) the post of Vicar of Warfield was advertised in the Church Times. Whilst all this work was going on, the church was called together to pray twice a month on Saturday evenings. We were pleased to receive two applications, both of which the short-listing team chose to call for interview on 5 December. The interview day went well, and the panel were minded to offer the post to one of the candidates. However, before this could happen, that candidate chose to withdraw their application. Despite the disappointment of this outcome, the church remained in good heart and started to prepare for a further recruitment round in 2025.

And then it was Christmas. The ISLT took the decision to recommend to the congregations and wider church that we reduce the number of events organised in order to do well the ones that we chose to do. So Christmas events included:

- Sunday 8 December, "When Christmas Hurts" a Bereavement Carol service.
- Tuesday 10 December, A Christmas Communion service at Church in the Park, Warfield Park
- Sunday 15 December, "Carols on the Green" opposite Whitegrove School
- Sunday 22 December, a "Three lessons and Carols" service at St Andrew's at 8:30
- Sunday 22 December, a "Nine lessons and Carols by Candlelight" service at St Michael's.
- Tuesday 24 December, in the afternoon, a Crib Service at Whitegrove School and a Christingle Service at St Michael's
- Tuesday 24 December, at 23:00, a Midnight Communion service.
- Wednesday 25 December, two congregational services.

When these were reviewed it was noted that attendance figures were all lower than for 2023, but that reflects the generally lower number of people now associated with Warfield Church. Comparing our weekly average adult Sunday attendance figures in 2023 (249\*) and 2024 (176\*) it is probably true to say that the attendance figures at Christmas events in 2024, are still in the same proportion to our usual Sunday attendance as in 2023.

\* Figures taken from our "2024 Statistics for Mission" submitted to the Diocese

For all of this and more, we are truly thankful to God, and also to the many people who give so generously of their time and money and make all of this happen. Warfield Church is truly blessed by the commitment of many people.

### Staff Vacancies, Appointments and Recruitment

- Morgan Pearcey concluded and passed his apprenticeship and from September he continued on the team as Administrative Assistant.

### Average Sunday Attendance and Electoral Roll

Warfield Church's rolling 12-week average Sunday Attendance figures for the period up to 10 December 2024 were as follows:

	Adults	Under 16s	2023 annual figures for comparison	
St Andrew's - 0830	31	4	15	2
Warfield Church North - St Michael's	63	14	76	16
Warfield Church East - Whitegrove	79	38	43	25
Warfield Church West - Woodhurst	N/A		95	49
<b>TOTAL</b>	<b>173</b>	<b>56</b>	229	92
<i>Together Services</i>	<i>114</i>	<i>42</i>	<i>N/A</i>	<i>N/A</i>

At the end of 2024 there were 510 people on the Electoral Roll.

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

Year	2019	2020a	2020b	2021	2022	2023	2024
Electoral roll (as at APCM)	476	N/A	503	503	538	542	526
Average Sunday Attendance – adult	317	277	194	200	218	249	176
Average Sunday Attendance – child	125	111	4	41	74	95	58

### 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 2024**

In 2024, income significantly decreased compared with 2023, impacted by a reduction in regular voluntary income and a lower income from investments. Expenditure has also reduced, with the largest contributors being lower staff costs and a reduction in Parish Share paid to the Diocese. This has led to a deficit carried forward into 2025 of £71,464 (2023: surplus of £21,091).

### **Income**

In 2024, Warfield Church's total income was £348,694 compared with £496,327 in 2023, a significant reduction of 22%. Unrestricted income from regular and one-off gifts decreased by £86,515 to £250,011 (2023: £336,526), on which £58,218 gift aid was claimed (2023: £80,753).

The significant decrease in total income was due to a number of factors. The greatest impact was from a reduction in regular giving following the decision to consolidate from three to two 10:30 congregations. There was also a 50% drop in offerings during Services and income from investments was £9,600 lower than 2023. There was no legacy income in 2024, compared with legacies of £21,602 in 2023.

A decrease in regular giving was expected with the consolidation to two congregations. The impact of the reduction in regular giving was made known to the congregations at various points during the year culminating in a Giving Sunday in October 2024, that resulted in some one-off gifts and pledges for the coming year.

### **Expenditure**

Total expenditure was £386,551 compared to £508,214 in 2023. The majority of the reduction was due to lower staff numbers, that averaged 3.66 full time equivalent staff (FTE) in 2024 compared with 5.40 FTE in 2023 and a lower Parish Share that reflects fewer Ministerial posts. Expenditure was also lower on utilities, which were £4,800 or 17% lower than 2023.

The net result is a deficit of £71,464 this includes a net loss on investments of £33,607. The loss on investments is driven by a loss realised with the sale of the Portia Grove house, which sold for £461,000. This was offset by a modest gain from our shares in the CCLA CBF investment fund.

### **Cash Reserves**

Our cash reserves amount to £249,549 made up of £201,941 the value of the investment fund as at 31/12/2024, and £47,608 the unrestricted cash at bank.

### **Reserves Policy**

The PCC seeks to retain at least two months' average expenditure in reserves. This currently amounts to around £67,000. Net unrestricted funds (excluding tangible fixed assets) at 31 December 2024 amounted to £203,728 (2023: £234,004).

Significant expenditure is expected to be required on our two church buildings as a result of the Quinquennial inspections. About £28,000 has been budgeted for this, to be spent over the next year and, therefore, there are sufficient reserves to cover this and regular expenditure.

### **Other creditors**

Warfield PCC holds money in its main account for Cameo Christian Fellowship (£88 as at 31 December 2024 and 31 December 2023). This is recorded on the balance sheet within Other creditors.

## 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 2024 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 10 times during 2024.

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 and a committee was set up in 2022 to look at how best to use the St Andrew's building.

## **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:

**Revd David Brown, Senior Minister**

Date: 11 March 2025

# 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 2024 which are set out on pages 15 to 26.

### 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

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Surrey  
GU16 7ER

12 March 2025

# WARFIELD PAROCHIAL CHURCH COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2024

		Unrestricted funds £	Restricted funds £	TOTAL 2024 £	TOTAL 2023 £
	Note				
INCOME					
Voluntary income	2(a)	314,096	3,195	317,291	451,697
Income from investments	2(b)	4,877	-	4,877	14,535
Church activities	2(c)	26,526	-	26,526	26,496
Other income	2(d)	-	-	-	3,599
TOTAL INCOME		<u>345,499</u>	<u>3,195</u>	<u>348,694</u>	<u>496,327</u>
EXPENDITURE					
Church activities	3	<u>383,686</u>	<u>2,865</u>	<u>386,551</u>	<u>508,184</u>
TOTAL EXPENDITURE		<u>383,686</u>	<u>2,865</u>	<u>386,551</u>	<u>508,184</u>
NET (LOSS)/SURPLUS BEFORE INVESTMENT GAINS					
		(38,187)	330	(37,857)	(11,857)
NET (LOSS)/GAIN ON INVESTMENTS					
		(33,607)	-	(33,607)	33,758
NET (LOSS)/SURPLUS AND MOVEMENT IN FUNDS					
		(71,794)	330	(71,464)	21,901
TOTAL FUNDS BROUGHT FORWARD		<u>763,042</u>	<u>31,695</u>	<u>794,737</u>	<u>772,836</u>
TOTAL FUNDS CARRIED FORWARD		<u>691,248</u>	<u>32,025</u>	<u>723,273</u>	<u>794,737</u>

# WARFIELD PAROCHIAL CHURCH COUNCIL

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## BALANCE SHEET AT 31 DECEMBER 2024

		2024		2023	
		£	£	£	£
	Notes				
FIXED ASSETS					
Tangible	7		488,979		530,847
Investments	8		<u>201,941</u>		<u>211,563</u>
			690,920		742,410
CURRENT ASSETS					
Debtors and prepayments	9	9,284		25,537	
Cash at bank and in hand		<u>47,608</u>		<u>39,672</u>	
		56,892		65,209	
LIABILITIES					
Creditors – amounts falling due within one year	10	(24,539)		(12,882)	
NET CURRENT ASSETS			<u>32,353</u>		<u>52,327</u>
TOTAL NET ASSETS			<u>723,273</u>		<u>794,737</u>
PARISH FUNDS					
Unrestricted		691,248		763,042	
Restricted	11	<u>32,025</u>		<u>31,695</u>	
		<u>723,273</u>		<u>794,737</u>	

Approved by the PCC on 2025 and signed on its behalf by:

Revd David Brown  
PCC Chair



# WARFIELD PAROCHIAL CHURCH COUNCIL

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## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

### 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 – any rebate is recorded when received. 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 2024 (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.

Investments in CBF shares are stated at market value as notified by the fund.

Realised gains and losses are recognised when investments are sold.

Unrealised gains at the balance sheet date are accounted for by stating at market value.

Both realised and unrealised gains are included in the Statement of Financial Activities.

### 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 2024 (continued)

### 2. INCOME

	Unrestricted funds £	Restricted funds £	TOTAL 2024 £	TOTAL 2023 £
<b>2(a) Voluntary income</b>				
Planned giving: Gift Aid donations	224,293	1,200	225,493	309,496
Tax recoverable	58,218	300	58,518	80,753
Other	25,718	695	26,413	27,030
Legacies	-	-	-	21,602
Collections: (open plate)	5,867	-	5,867	11,816
Grants	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	<u>314,096</u>	<u>3,195</u>	<u>317,291</u>	<u>451,697</u>
<b>2(b) Income from investments</b>				
Rent received	4,800	-	4,800	14,400
Bank interest	<u>77</u>	<u>-</u>	<u>77</u>	<u>135</u>
	<u>4,877</u>	<u>-</u>	<u>4,877</u>	<u>14,535</u>
<b>2(c) Income from church activities</b>				
Fees for occasional services	16,303	-	16,303	11,014
Under 30s	6,015	-	6,015	11,258
Church and Parish Room lettings	290	-	290	130
Parish-wide events	2,958	-	2,958	2,483
Other	<u>960</u>	<u>-</u>	<u>960</u>	<u>1,611</u>
	<u>26,526</u>	<u>-</u>	<u>26,526</u>	<u>26,496</u>
<b>2(d) Other income</b>				
Profit on disposal of fixed assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,599</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,599</u>

# WARFIELD PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024 (continued)

### 3. EXPENDITURE

		Unrestricted funds £	Restricted funds £	TOTAL 2024 £	TOTAL 2023 £
	Notes				
<b>Church activities</b>					
Missionary and charitable giving	4	48,747	-	48,747	47,622
Diocesan parish share		117,873	-	117,873	169,400
Staff employment costs	5	100,826	-	100,826	158,483
St Michael's/St Andrew's/Parish Rooms utilities		22,529	-	22,529	27,374
Congregational costs		12,071	-	12,071	14,017
Training		250	-	250	892
Clergy expenses		3,752	-	3,752	3,210
Hardship Fund		-	799	799	1,498
Messy Lunch		-	42	42	365
Autumn Club		-	625	625	649
Under 30s		5,601	-	5,601	11,120
Parish-wide events		7,155	-	7,155	10,946
Occasional service fees paid to Diocese		8,822	-	8,822	6,402
Independent examiner's fees		3,120	-	3,120	3,000
Accountancy and payroll services		-	-	910	-
CCLI licences		4,058	-	4,058	2,535
Office and administration		10,906	-	10,906	14,401
Property maintenance		18,133	1,000	19,133	16,596
Insurance		8,185	-	8,185	8,603
Depreciation		<u>10,748</u>	<u>399</u>	<u>11,147</u>	<u>11,071</u>
		<u>383,686</u>	<u>2,865</u>	<u>386,551</u>	<u>508,184</u>

# WARFIELD PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024 (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 funds £	Restricted funds £	TOTAL 2024 £	TOTAL 2023 £
Clemisons (YWAM)	8,910	-	8,910	6,300
Deanery Schools Chaplain	6,500	-	6,500	5,500
Milan & Shusma Adhikari Nepal	6,000	-	6,000	6,883
Krasif Aid	4,800	-	4,800	5,415
2 The Nations	4,400	-	4,400	4,000
Domingo's	3,950	-	3,950	4,100
St Peter's Life Line Kenya	3,400	-	3,400	4,205
Hands On Houses (India)	2,800	-	2,800	2,800
Joel & Fiona Kelling (CMS)	2,800	-	2,800	2,500
Debs Fenton (Metro Church)	1,200	-	1,200	1,200
St Peter's Life Line child sponsorship	900	-	900	211
Compassion	768	-	768	1,083
Aanandit Charity Centre	600	-	600	900
Tondo Fire	500	-	500	-
Mosaic Middle East	500	-	500	-
CMJ Mercy Fund	500	-	500	-
Tear Fund	175	-	175	-
4 Freedom	44	-	44	-
Tazmin Foster, YWAM	-	-	-	1,600
Laurence & Jane Knoop, OM	-	-	-	1,200
Christians Against Poverty (CAP)	-	-	-	315
	<u>48,747</u>	<u>-</u>	<u>48,747</u>	<u>49,517</u>

# WARFIELD PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024 (continued)

### 5. STAFF

#### Employment costs

	Unrestricted funds £	Restricted funds £	TOTAL 2024 £	TOTAL 2023 £
Wages and salaries	93,216	-	93,216	140,534
Employer's NI	2,564	-	2,564	7,884
Pension contributions	4,776	-	4,776	8,771
Expense claims	<u>270</u>	<u>-</u>	<u>270</u>	<u>1,294</u>
	<u>100,826</u>	<u>-</u>	<u>100,826</u>	<u>158,483</u>

#### Numbers of employees

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

	2024	2023
Administration/Apprentice	1.53	1.45
Operations/Management	0.80	0.95
Youth and Children	1.25	2.00
Minister (directly employed)	<u>0.08</u>	<u>1.00</u>
	<u>3.66</u>	<u>5.40</u>

### 6. MEMBERS OF THE PCC

No employees were members of the PCC and received remuneration.

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 2024 (continued)

### 7. Tangible fixed assets

	Land and Buildings £	Investment Property £	Fixtures, Fittings and equipment £	Total £
<b>Cost or valuation</b>				
At 1 January 2024	31,390	495,000	276,128	802,518
Additions	-	-	3,279	3,279
Disposals	-	(34,000)	-	(34,000)
At 31 December 2024	<u>31,390</u>	<u>461,000</u>	<u>279,407</u>	<u>771,797</u>
<b>Depreciation</b>				
At 1 January 2024	17,530	-	254,141	271,671
Charge for the year	<u>2,504</u>	-	<u>8,643</u>	<u>11,147</u>
At 31 December 2024	<u>20,034</u>	-	<u>262,784</u>	<u>282,818</u>
<b>Net book value</b>				
At 31 December 2024	<u>11,356</u>	<u>461,000</u>	<u>16,623</u>	<u>488,979</u>
At 31 December 2023	<u>13,860</u>	<u>495,000</u>	<u>21,987</u>	<u>530,847</u>

#### Investment Property

2 Portia Grove, Warfield

Market value

At 31 December 2024	£461,000
At 31 December 2023	£495,000
At 31 December 2022	£485,000

Market value in prior years was determined by the PCC with informal assistance from local estate agents. The market value at 31 December 2024 is the agreed sale price with completion on 14 February 2025.

# WARFIELD PAROCHIAL CHURCH COUNCIL

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## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024 (continued)

### 8. Investments

CBF Investment Fund Accumulation Shares

	Number	Valuation £
At 1 January 2024	3,542.95	211,563
Sale	(325.40)	(20,000)
Unrealised gain on valuation	<u>0.00</u>	<u>10,378</u>
At 31 December 2024	<u>3,217.55</u>	<u>201,941</u>

### 9. Debtors

	2024 £	2023 £
Income tax recoverable	5,994	22,854
Debtors	125	1,688
Prepayments and accrued income	<u>3,165</u>	<u>995</u>
	<u>9,284</u>	<u>25,537</u>

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

	2024 £	2023 £
Accruals	23,442	10,507
Other creditors	<u>1,097</u>	<u>2,375</u>
	<u>24,539</u>	<u>12,882</u>



# WARFIELD PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024 (continued)

### 11. 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 January 2024	Income	Expenditure	Balance at 31 December 2024
	£	£	£	£
St Andrew's Development	14,319	-	55	14,264
Hardship fund	13,060	1,500	799	13,761
Churchyard	-	1,000	1,000	-
St Michaels's organ AV	179	-	119	60
Furniss legacy	600	-	100	500
St Andrew's lectern	750	-	125	625
Autumn Club	-	695	625	70
Messy lunch	<u>2,787</u>	<u>-</u>	<u>42</u>	<u>2,745</u>
	<u>31,695</u>	<u>3,195</u>	<u>2,865</u>	<u>32,025</u>

### 12. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2024 are represented by:			
Tangible fixed assets	487,520	1,459	488,979
Investments	201,941	-	201,941
Current assets	26,326	30,566	56,892
Creditors: amounts falling due within one year	<u>(24,539)</u>	<u>-</u>	<u>(24,539)</u>
	<u>691,248</u>	<u>32,025</u>	<u>723,273</u>

# WARFIELD PAROCHIAL CHURCH COUNCIL

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## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024 (continued)

### 13. Financial commitments

The PCC has passed a budget for 2025 with a deficit of £77,474. This is a larger deficit than 2024, as summarised in this report, due in part to an increase in Parish Share cost of £34,000 as agreed with the Diocese. We have predicted a reduction in regular annual giving compared with 2024 and there is significant uncertainty about the level of giving through 2025. There will be a giving initiative during the second half of the year and applications will be made for grants to support church building projects.

The budget includes a commitment to give £42,909 to mission organisations and £6,000 towards the Bracknell deanery school chaplain's post. At the date that these accounts were approved £33,700 of the money to mission organisations has been committed and the recipients informed. The PCC has agreed to spend £28,000 on capital and one-off projects over the next year and has pledged to give a further £6,000 in 2026 towards the Bracknell deanery school chaplain's post.