

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BARKHAM

England & Wales · Charity number 1143332

Details

Other names	BARKHAM PCC
Status	Registered
Legal form	Previously excepted
Registered	2011-08-12
Register	View on the Charity Commission register

Contact

Address Arborfield And Barkham Church Offic
The Rectory
Church Lane
Arborfield
Arborfield Green
READING

Phone 01189760285

Email office@abch.org.uk

Website www.abch.org.uk

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

Activities: THE OBJECTIVES OF THE PCC ARE DEFINED BY THE PAROCHIAL CHURCH COUNCIL(POWERS) MEASURE 1956 AS 'TO CO-OPERATE WITH THE MINISTER IN PROMOTING IN THE PARISH THE WHOLE MISSION OF THE CHURCH, PASTORAL, EVANGELISTIC, SOCIAL AND ECUMENICAL.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Wokingham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£207,829	£193,063	-	-
2023-12-31	£187,916	£193,249	-	-
2022-12-31	£178,912	£182,787	-	-
2021-12-31	£209,654	£192,513	-	-
2020-12-31	£169,385	£197,663	-	-

Trustees

Name	Role	Appointed
Rev Julian Paul Bidgood	Chair	2011-07-08
DAVID JOHN HORROCKS		2011-07-08
Dr Emma Louise Benbow		2021-07-12
Dr P Kilby		2017-04-24
Frances Roberts		2022-05-18
Ian Turner		2023-04-26
Karen Susan Pugh		2022-05-18
MICHAEL ROGER BYRNE		2011-07-08
Michael Charles Grover		2025-04-23
Mr L Matsuya		2016-04-18
Oliver Edward Vernon Parker		2024-04-17
Ruth Dand		2020-11-12

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BARKHAM

England & Wales - Charity number 1143332

Accounts



**Annual Report and Accounts
of the Parochial Church Council
For the year ended
31 December 2024**

Contents

Parochial Church Council Trustees Annual Report
Statement of Financial Activities
Statement of Assets and Liabilities
Notes to the Accounts
Independent Examiner's Report

Barkham Parochial Church Council

Trustees Annual Report for the year ended 31 December 2024

The Parochial Church Council (PCC) presents its Annual Report for the year ended 31 December 2024.

Reference and administrative information

The PCC is registered with the Charity Commission as 'The Parochial Church Council of the Ecclesiastical Parish of Barkham', registration number 1143332.

The address of the church office is The Rectory, Church Lane, Arborfield, Berkshire, RG2 9HZ

The trustees (members of the PCC) at the time of this report were as follows:

	Basis of appointment
Emma Benbow (from APCM)	Elected
The Revd Julian Bidgood	Clergy (& appointed chairman)
Michael Byrne	Deanery Synod representative
Ruth Dand	Elected (& appointed secretary)
David Horrocks	Deanery Synod representative
Peter Kilby	Deanery Synod representative
Lionel Matsuya	Elected (& appointed treasurer)
Oli Parker (from APCM)	Co-opted
Karen Pugh (from APCM)	Churchwarden
Frances Roberts	Elected
Lucy Savage (from APCM)	Churchwarden
Ian Turner	Elected

Structure, governance and management

The PCC has been formed under the Parochial Church Council (Powers) Measure 1956.

The PCC members are recruited in a number of ways. The clergy are members by virtue of their office. The churchwardens are elected annually at the annual meeting. Other members of the PCC are elected at the APCM and hold office for three years. Deanery Synod representatives are also elected for a 3 year term at annual meetings and are on PCC by virtue of this role. Chair, treasurer and secretary are roles appointed by the PCC.

There are the following committees:

- Standing Committee – This committee consists of the church leadership team (the Minister in charge plus two others at present), the Churchwardens and the Treasurer. They have power to transact business of the PCC between PCC meetings, reporting to the full PCC as appropriate.

Objectives and activities

The objectives of the PCC are defined by the Parochial Church Council (Powers) Measure 1956 as 'to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical'.

St James' Church Barkham comprises two congregations meeting at 10am and 6pm. Our aim as a church is to honour the Lord Jesus Christ in all that we do. By his grace we are seeking to grow in our knowledge of him, our love for him and our obedience to him. We are also seeking to proclaim the gospel of Jesus Christ to others as well, both by reaching out to others ourselves and by supporting mission partners in the UK and overseas. We currently have particular links with Crosslinks, OMF, Open Doors, The Delhi Bible Institute, and Yeldall Manor.

Our Sunday services are the focus for our life as a church as we gather to listen to the word of God being read and preached and as we respond to him in prayer and praise. It is our assumption, however, that our life as a church should overflow into our daily lives and our midweek small groups provide a natural context for relationships to develop whereby people can serve and encourage one another further. We are committed to encouraging people of all ages to hear the Christian message and grow in faith, so we run Sunday Club for children up to the age of 11 and regularly gather younger teens after the morning service. We run a baby and toddler group jointly with Arborfield Church, with whom we also run a monthly meeting for 'seniors'.

Achievements and performance

Our Sunday services are the focus of church life as we gather for corporate worship and to encourage one another. We are very committed to the fact that we meet as one church family with young and old worshipping together. We have a creche and Sunday School of about 15 children.

Average weekly attendance has dropped from 83 to 77 in the morning and risen from 48 to 49 in the evening with around half a dozen going to both. These numbers disguise the fact that a number of people have moved away and students have gone to university, but at the same time, we have seen some new people start to come regularly. We continue see high levels of commitment and involvement from the congregation. On any given Sunday around 25 people are serving in some official capacity. And it's encouraging that when gaps appear on rotas, others step up.

There continues to be plenty going on in the life of the church. A large proportion of adults are members of fellowship groups that meet midweek. The Monday toddler group is well attended. We run Friday Club, an open Youth Club for younger teens run weekly at the Village Hall and twice-termly we put on bigger events for older teens. CAMEO, our monthly meeting for seniors or others who may be on their own meets on the second Monday of each month. All of these activities continue to attract good numbers of participants. We have been especially encouraged at the growth in numbers at our monthly prayer meeting this year and have also be glad to start an extra prayer meeting that meets in the daytime.

Our relationship with our church school, the Coombes, remains strong as we provide weekly assemblies, assist the school in celebrating other major Christian festivals and supporting the RE syllabus whenever we can.

Financial review

Just as the Lord commands us to look after his creation, caring for it and the people around us, so we have a responsibility to steward the resources that he provides us as well. We need to plan without hoarding, spend without being irresponsible, and demonstrate his sacrificial love for us to others both with our individual and our church family resources

Thankfully, the Lord is more generous than we could ever imagine, and each year our financial review allows us to celebrate and give thanks for this.

2023's giving day made a big difference to our receipts with planned giving increased by around £18k to £151k. This, with the corresponding increase in gift aid, has meant that our overall receipts increased to £208k, nearly £20k higher than in 2023.

Our payments, on the other hand, have remained steady, totalling £193k (2023: £193k). However, this is made up of both increases and decreases; our Parish Share (affected by the agreement with the wider family of churches and the staffing changes) increased by £12k but church activities and running expenses decreased in 2024 to almost exactly offset this rise. It should be noted that church running costs (including maintenance of buildings and housing) can be variable from year to year.

We finished the year, therefore, with an overall surplus of £14.8k (2023: deficit of £5.3k), putting the overall unrestricted reserves at £98k (2023: £84k), and overall reserves at £107k (£2023: £92k).

The church tower fund, the result of an appeal a number of years ago, has a small balance remaining (£4k); as a restricted fund it can currently only be used for the purpose for which the appeal was made. The PCC is exploring ways in which these funds can be used for alternative essential tower works.

The Maintenance fund is a designated fund used for major repairs or projects to the church. There were no expenditures in 2024.

The Treasurer and the Bookkeeper manage the day-to-day finances for St James Barkham and the Treasurer reports to the PCC as well as at the APCM, and at various points throughout the year to the congregations. Forecasts are prepared and re-assessed monthly to ensure that adequate funds exist for the church, and a Giving Day is normally held annually in the autumn.

Statement on the Church's policy on reserves

The Church does not have a formal reserve policy but it is regularly commented on at PCC that we expect to maintain at least 2 months' expenditure in reserve. This would amount to £31.6k based on General Fund expenditure.

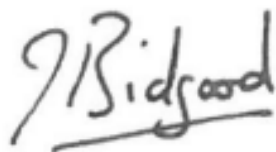
Details on any funds materially in deficit

There are no funds materially in deficit as of year end 2024.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the PCC:



The Rev'd Julian Bidgood
Chairman

Date: 25/03/2025

The Parochial Church Council of the Ecclesiastical Parish of St James Barkham

Receipts and Payments account

For the year ended 31 December 2024

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Receipts from:				
Donations and other legacies				
Planned Giving	150,511.00	-	150,511.00	132,820.00
Collections at services	885.30	-	885.30	-
Other voluntary receipts	11,969.00	2,704.00	14,673.00	17,252.00
Voluntary receipts	-	-	-	1,160.96
Gift Aid recovered	37,092.55	-	37,092.55	31,851.75
	200,457.85	2,704.00	203,161.85	183,084.71
Receipts from charitable activities				
Receipts from church activities	4,182.66	-	4,182.66	2,192.77
	4,182.66	-	4,182.66	2,192.77
Investments				
Investment Income	444.47	-	444.47	365.92
	444.47	-	444.47	365.92
Other receipts				
Other receipts	25.00	15.00	40.00	2,272.41
	25.00	15.00	40.00	2,272.41
Total receipts	205,109.98	2,719.00	207,828.98	187,915.81
Payments from:				
Payments for charitable activities				
Parish Share	15,806.00	-	15,806.00	4,297.00
Clergy and Staffing costs	135,919.19	-	135,919.19	134,693.09
Church Activities	1,739.36	-	1,739.36	8,919.22
Church Running Expenses	18,969.61	2,703.80	21,673.41	27,464.64
Church Repairs and Maintenance	-	-	-	-
Mission Giving and Donations	16,900.00	-	16,900.00	16,900.00
Independent Examination Costs	1,025.00	-	1,025.00	975.00
Total payments	190,359.16	2,703.80	193,062.96	193,248.95
Net receipts / (payments) before transfer	14,750.82	15.20	14,766.02	(5,333.14)
Transfers:				
Gross transfers between funds - in	-	-	5,000.00	11,600.00
Gross transfers between funds - out	-	-	(5,000.00)	(11,600.00)
Other recognised gains / losses				
Gains/losses on investment assets	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-
Net movement in funds	14,750.82	15.20	14,766.02	(5,333.14)
Reconciliation of funds				
Total funds brought forward	83,591.37	8,546.69	92,138.06	97,471.20
Total funds carried forward	98,342.19	8,561.89	106,904.08	92,138.06

The Parochial Church Council of the Ecclesiastical Parish of St James Barkham

Statement of Assets and Liabilities

As at 31 December 2024

		Balance 31 Dec 2024	Balance 31 Dec 2023
		£	£
Cash At Bank And In Hand			
Bank Current Account			
General Fund	Unrestricted	38,487.19	15,855.34
Churchyard Fund	Restricted	4,259.87	4,259.67
QI Fund	Designated	3,535.34	3,535.34
Maintenance Fund	Designated	28,507.60	23,507.60
Bell Ringers Fund	Restricted	766.68	751.68
Agency collection	Restricted	1,526.00	2,740.00
		77,082.68	50,649.63
Bank Deposit Account			
General Fund	Unrestricted	31,083.64	30,639.17
		31,083.64	30,639.17
Cash in hand			
General Fund	Unrestricted	263.76	263.76
		263.76	263.76
Debtors			
Accounts Receivable			
General Fund	Unrestricted	0	16125.5
		0	16125.5
Total Assets		108,430.08	97,678.06
Liabilities			
Agency accounts			
Agency collection*		1,526.00	2,740.00
		1,526.00	2,740.00
Creditors: Amounts Falling Due In One Year			
Accounts Payable			
General Fund	Unrestricted	-	2,800.00
		-	2,800.00
Total Liabilities		1,526.00	5,540.00
Grand Total		106,904.08	92,138.06

*Agency collections are those made on behalf of other parties, for example fees from weddings or funerals that are payable to the Diocese.

The accounts were approved by the trustees and signed on their behalf on 23 February 2025 by

Julian Bidgood

Lionel Matsuya

Notes to the accounts

Note 1: Basis of preparation

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Statement of Recommended Practice for Accounting and Reporting by Charities 2005.

The basis of accounting is the Receipts and Payments basis as permitted by this SORP.

The PCC uses the Charity Commission recommended headings for the Statement of Financial Activities (Receipts and Payments account).

General funds are unrestricted funds which are available for use at the discretion of the PCC for the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by the donors, including those donations received from specific appeals.

The PCC holds no Endowment funds.

Note 2: Receipts

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Donations and other legacies				
Planned giving				
Regular giving - Gift Aid	141,549.00	-	141,549.00	125,903.00
Regular giving - non Gift Aid	8,962.00	-	8,962.00	6,917.00
Collections at services	-			
Collections and giving bags	885.30	-	885.30	-
Other voluntary receipts	-			
Gift Days - Gift Aid	5,890.00	-	5,890.00	6,370.00
Gift Days - non Gift Aid	3,040.00	-	3,040.00	1,000.00
One-off giving - Gift Aid	1,372.00	-	1,372.00	4,142.00
One-off giving - non Gift Aid	1,667.00	-	1,667.00	3,190.00
Grants - recurring	-	2,704.00	2,704.00	2,550.00
Grants - non-recurring	-	-	-	1,160.96
Gift Aid recovered	-			
Gift Aid recovered	37,092.55	-	37,092.55	31,851.75
	200,457.85	2,704.00	203,161.85	183,084.71
Receipts from charitable activities	-			
Receipts from church activities	-			
Fees for weddings and funerals	2,215.00	-	2,215.00	1,431.00
Bookstall sales - objects related	-	-	-	-
Church activity receipts - objects related	1,967.66	-	1,967.66	761.77
	4,182.66	-	4,182.66	2,192.77
Investments	-			
Investment income	-			
Bank and building society interest	444.47	-	444.47	365.92
	444.47	-	444.47	365.92
Other receipts	-			
Other receipts	-			
Other receipts	25.00	15.00	40.00	2,272.41
Insurance claims	-	-	-	-
	25.00	15.00	40.00	2,272.41
Total receipts	205,109.98	2,719.00	207,828.98	187,915.81

Note 3: Payments

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Payments for charitable activities				
Parish share	15,806.00	-	15,806.00	4,297.00
Clergy and staffing costs				
Salaries and wages of parish staff	62,616.00	-	62,616.00	59,341.00
National Insurance of parish staff	5,916.00	-	5,916.00	6,252.00
Pension contributions of parish staff	12,158.00	-	12,158.00	13,821.00
Minister expenses	1,775.35	-	1,775.35	2,696.78
Council tax	5,483.00	-	5,483.00	5,112.00
House rent	18,998.00	-	18,998.00	20,497.00
Mortgage	27,205.00	-	27,205.00	25,056.00
House insurance	501.00	-	501.00	480.00
House maintenance	330.84	-	330.84	420.31
Water rates	936.00	-	936.00	1,017.00
Church activities				
Parish training and mission	324.00	-	324.00	6,949.34
Church activity costs - objects related	1,415.36	-	1,415.36	1,919.88
Bookstall costs - objects related	-	-	-	50.00
Church running expenses				
Church insurance	2,601.08	-	2,601.08	2,532.42
Church routine maintenance	828.23	-	828.23	8,408.43
Upkeep of services	1,566.85	-	1,566.85	3,605.84
Upkeep of churchyard	-	2,703.80	2,703.80	2,594.84
Church electricity	119.93	-	119.93	1,655.54
Church heating oil	841.05	-	841.05	946.31
Literature for church building	37.62	-	37.62	140.52
Banking costs	157.19	-	157.19	155.48
Admin and other running costs	1,161.66	-	1,161.66	658.26
Central costs	11,656.00	-	11,656.00	6,767.00
Church repairs and maintenance				
Church major repairs - structure	-	-	-	-
Church major repairs - installation	-	-	-	-
Church interior and exterior decoration	-	-	-	-
Mission giving and donations				
Giving to missionary societies	16,900.00	-	16,900.00	16,900.00
Governance costs				
Independent Examination costs	1,025.00	-	1,025.00	975.00
	190,359.16	2,703.80	193,062.96	193,248.95
Total Payments	190,359.16	2,703.80	193,062.96	193,248.95

Note 4: Summary of restricted and designated funds

Restricted Funds	Balance b/f 01/01/2024	Receipts	Payments	Transfers	Balance c/f 31/12/2024
	£	£	£	£	£
Bellringers fund	752	15	-	-	767
Church Tower fund	3,535	-	-	-	3,535
Churchyard fund	4,260	2,704	2,704	-	4,260
Total	8,547	2,719	2,704	-	8,562

Designated Funds	Balance b/f 01/01/2024	Receipts	Payments	Transfers	Balance c/f 31/12/2024
	£	£	£	£	£
Maintenance fund	23,508	-	-	5,000	28,508
Total	23,508	-	-	5,000	28,508

Bellringers fund (restricted)

The Bellringers fund was created in 2017 to fund maintenance of the bells in the church tower. It is funded by occasional receipts from the use of the bells and funds are used for bell maintenance.

Church Tower fund (restricted)

The Church Tower fund was established in 2017 to fund maintenance and repairs of the tower carried out in 2018, the funds of which were raised in an appeal to address the items noted in the Quinquennial Inspection report from 2015. There is expected to be no further significant outlay with respect to the expenses relating to the 2015 Quinquennial Inspection report.

Churchyard fund (restricted)

The Churchyard fund receives grant and other monies for the maintenance of the churchyard.

Maintenance fund (designated)

The Maintenance fund exists to provide a build-up of funds for significant projects primarily for the church building and minister's house. This is a designated fund with an annual transfer from the general fund of £5,000, as agreed by the PCC.

Note 5: Staff and Trustees

The church has no direct employees. Its activities are carried out by volunteers and by staff employed by an independent charity (The Arborfield and Barkham Parish Churches Trust). Grants paid to that trust to meet these costs are shown in the Clergy and Staffing costs section of note 3 above.

Included in the staff employed by that independent charity are Rev Julian Bidgood and David Horrocks, who are members of the PCC of St James Barkham and hence are trustees. The Clergy and Staffing

costs shown in Note 3 above represent the amounts paid to The Arborfield and Barkham Parish Churches Trust for provision of the services of Julian Bidgood and David Horrocks by that Trust.

The Parochial Church Council of the Ecclesiastical Parish of St James Barkham

Independent examiner's report on the accounts to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of St James Barkham ("the charity") for the year ending 31 December 2024

Responsibilities and basis of report

As the charity's Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed



Date: 4 April 2025

Name: Jason Foxwell

Relevant professional qualification(s) or body

Chartered Certified Accountant

Fellow of the Association of Charity Independent Examiners

Address PO Box 9846
Poole
BH15 9JZ

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England & Wales - Charity number 1143332

Accounts



BarkhamChurch
St James

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Our relationship with our church school, the Coombes, remains strong as we provide weekly assemblies, assist the school in celebrating other major Christian festivals and supporting the RE syllabus whenever we can.

In accordance with Church of England rules, we have revised our Electoral Roll this year. The number on the roll is currently 119.

Financial review

In a world where significant challenges seem to arise every month, what reassurance that we have a God who is both never changing and always loving, and on whom we can depend, taking our prayers in faith. And this is always felt keenly in the area of financial stewardship in the church.

After a few years of regular giving decreasing, we were thankful that it increased by 5% in 2023 (2022: 5% decrease). Further to this, we had an excellent response to our gift day in October, in which we received both one-off gifts and increases in regular giving just about exceeding what we set out to achieve. Overall, therefore, our receipts increased to £188k (2022: £179k). It should be noted that the effects of the increases in regular giving will be felt more in 2024 as the changes in giving only just started to come into effect at the end of the year.

Our payments are always a bit more difficult to predict, but in 2023 we have felt the same cost pressures as everyone else, which played a part in driving up our expenditure to £193k overall (2022: £183k). We have recently increased our Parish Share after discussions with the Diocese.

At the end of 2023, we therefore had a deficit of £5,333 (2022: deficit of £3,875). Our unrestricted reserves are still healthy at £84k (2022: £89k). However, due to the timing of gift day in 2023, we are forecasting a surplus in 2024 as the effects of the changes in giving are felt across the full year.

The church tower fund has a small balance remaining (£4k); as a restricted fund it can currently only be used for the purpose for which the appeal was made. The PCC is exploring ways in which these funds can be used for alternative essential tower works.

The Maintenance fund is a designated fund used for major repairs or projects to the church. There were no expenditures in 2022 and the annual transfer of £5k to the fund was completed. With the Quinquennial inspection having been completed, we expect a number of significant outlays in the next two years but it is not yet clear what they will be.

The Treasurer and the Bookkeeper manage the day-to-day finances for St James Barkham and the Treasurer reports to the PCC as well as at the APCM, and at various points throughout the year to the congregations. Forecasts are prepared and re-assessed monthly to ensure that adequate funds exist for the church, and a Giving Day is normally held annually in the autumn.

Statement on the Church's policy on reserves

The Church does not have a formal reserve policy but it is regularly commented on at PCC that we expect to maintain at least 2 months' expenditure in reserve. This would amount to £27k based on General Fund expenditure.

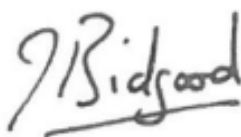
Details on any funds materially in deficit

There are no funds materially in deficit as of year end 2023.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the PCC:



The Rev'd Julian Bidgood
Chairman

Date: 10/04/2024

The Parochial Church Council of the Ecclesiastical Parish of St James Barkham

Independent examiner's report on the accounts to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of St James Barkham ("the charity") for the year ending 31 December 2023

Responsibilities and basis of report

As the charity's Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed



Date: 11 April 2024

Name: Jason Foxwell

Relevant professional qualification(s) or body

Chartered Certified Accountant

Fellow of the Association of Charity Independent Examiners

Address 39 Enfield Road
Poole
BH15 3LJ

The Parochial Church Council of the Ecclesiastical Parish of St James Barkham

Receipts and Payments account

For the year ended 31 December 2023

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Receipts from:				
Donations and other legacies				
Planned Giving	132,820.00	-	132,820.00	126,244.00
Collections at services		-	-	-
Other voluntary receipts	14,702.00	2,550.00	17,252.00	10,256.96
Voluntary receipts	1,160.96	-	1,160.96	-
Gift Aid recovered	31,851.75	-	31,851.75	32,397.22
	180,534.71	2,550.00	183,084.71	168,898.18
Receipts from charitable activities				
Receipts from church activities	2,192.77	-	2,192.77	3,447.98
	2,192.77	-	2,192.77	3,447.98
Investments				
Investment Income	365.92	-	365.92	65.71
	365.92	-	365.92	65.71
Other receipts				
Other receipts	2,272.41	-	2,272.41	6,500.00
	2,272.41	-	2,272.41	6,500.00
Total receipts	185,365.81	2,550.00	187,915.81	178,911.87
Payments from:				
Payments for charitable activities				
Parish Share	4,297.00	-	4,297.00	-
Clergy and Staffing costs	134,693.09	-	134,693.09	127,254.63
Church Activities	8,919.22	-	8,919.22	13,876.15
Church Running Expenses	24,869.80	2,594.84	27,464.64	23,581.00
Church Repairs and Maintenance	-	-	-	-
Mission Giving and Donations	16,900.00	-	16,900.00	17,150.00
Independent Examination Costs	975.00	-	975.00	925.00
Total payments	190,654.11	2,594.84	193,248.95	182,786.78
Net receipts / (payments) before transfer	(5,288.30)	(44.84)	(5,333.14)	(3,874.91)
Transfers:				
Gross transfers between funds - in	11,600.00	-	11,600.00	16,675.00
Gross transfers between funds - out	(11,600.00)	-	(11,600.00)	(16,675.00)
Other recognised gains / losses				
Gains/losses on investment assets	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-
Net movement in funds	(5,288.30)	(44.84)	(5,333.14)	(3,874.91)
Reconciliation of funds				
Total funds brought forward	88,879.67	8,591.53	97,471.20	101,346.11
Total funds carried forward	83,591.37	8,546.69	92,138.06	97,471.20

The Parochial Church Council of the Ecclesiastical Parish of St James Barkham

Statement of Assets and Liabilities

As at 31 December 2023

		Balance 31 Dec 2023	Balance 31 Dec 2022
		£	£
Assets			
Bank Current Account			
General Fund	Unrestricted	15,855.34	39,855.06
Churchyard Fund	Restricted	4,259.67	4,304.51
QI Fund	Designated	3,535.34	3,535.34
Maintenance Fund	Designated	23,507.60	18,507.60
Bell Ringers Fund	Restricted	751.68	751.68
Agency collection	Restricted	2,740.00	1,851.00
		50,649.63	68,805.19
Bank Deposit Account			
General Fund	Unrestricted	30,639.17	30,273.25
		30,639.17	30,273.25
Cash in hand			
General Fund	Unrestricted	263.76	243.76
		263.76	243.76
Debtors			
Accounts Receivable			
General Fund	Unrestricted	16,125.50	0.00
		16,125.50	0.00
Total Assets		97,678.06	99,322.20
Liabilities			
Agency accounts			
Agency collection*		2,740.00	1,851.00
		2,740.00	1,851.00
Creditors: Amounts Falling Due In One Year			
Accounts Payable			
General Fund	Unrestricted	2,800.00	0.00
		2,800.00	0.00
Total Liabilities		5,540.00	1,851.00
Grand Total		92,138.06	97,471.20

*Agency collections are those made on behalf of other parties, for example fees from weddings or funerals that are payable to the Diocese.

The accounts were approved by the trustees and signed on their behalf on 19 February 2024 by

Julian Bidgood
Chairman

Lionel Matsuya
Treasurer

Notes to the accounts

Note 1: Basis of preparation

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Statement of Recommended Practice for Accounting and Reporting by Charities 2005.

The basis of accounting is the Receipts and Payments basis as permitted by this SORP. However, two accrual entries have been made:

- a £2,800 expense accrual for mission giving relating to 2023 for which the cash transaction went through during January 2024;
- and £16,125.50 debtor for a gift aid claim relating to 2023 which was received in January 2024.

These have been accrued to ensure comparability between years as in other years they would have been recorded as cash entries within the year.

The PCC uses the Charity Commission recommended headings for the Statement of Financial Activities (Receipts and Payments account).

General funds are unrestricted funds which are available for use at the discretion of the PCC for the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by the donors, including those donations received from specific appeals.

The PCC holds no Endowment funds.

Note 2: Receipts

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Donations and other legacies				
Planned giving				
Regular giving - Gift Aid	125,903.00	-	125,903.00	121,097.00
Regular giving - non Gift Aid	6,917.00	-	6,917.00	5,147.00
Collections at services	-	-	-	-
Collections and giving bags	-	-	-	-
Other voluntary receipts	-	-	-	-
Gift Days - Gift Aid	6,370.00	-	6,370.00	5,250.00
Gift Days - non Gift Aid	1,000.00	-	1,000.00	622.96
One-off giving - Gift Aid	4,142.00	-	4,142.00	577.00
One-off giving - non Gift Aid	3,190.00	-	3,190.00	1,400.00
Grants - recurring	-	2,550.00	2,550.00	2,407.00
Grants - non-recurring	1,160.96	-	1,160.96	-
Gift Aid recovered	-	-	-	-
Gift Aid recovered	31,851.75	-	31,851.75	32,397.22
	180,534.71	2,550.00	183,084.71	168,898.18
Receipts from charitable activities	-	-	-	-
Receipts from church activities	-	-	-	-
Fees for weddings and funerals	1,431.00	-	1,431.00	2,428.00
Bookstall sales - objects related	-	-	-	181.75
Church activity receipts - objects related	761.77	-	761.77	838.23
	2,192.77	-	2,192.77	3,447.98
Investments	-	-	-	-
Investment income	-	-	-	-
Bank and building society interest	365.92	-	365.92	65.71
	365.92	-	365.92	65.71
Other receipts	-	-	-	-
Other receipts	-	-	-	-
Other receipts	2,272.41	-	2,272.41	6,500.00
Insurance claims	-	-	-	-
	2,272.41	-	2,272.41	6,500.00
Total receipts	185,365.81	2,550.00	187,915.81	178,911.87

Note 3: Payments

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Payments for charitable activities				
Parish share	4,297.00	-	4,297.00	-
Clergy and staffing costs				
Salaries and wages of parish staff	59,341.00	-	59,341.00	56,352.00
National Insurance of parish staff	6,252.00	-	6,252.00	5,651.00
Pension contributions of parish staff	13,821.00	-	13,821.00	14,377.00
Minister expenses	2,696.78	-	2,696.78	2,618.76
Council tax	5,112.00	-	5,112.00	4,811.00
House rent	20,497.00	-	20,497.00	18,300.00
Mortgage	25,056.00	-	25,056.00	23,112.00
House insurance	480.00	-	480.00	420.00
House maintenance	420.31	-	420.31	639.87
Water rates	1,017.00	-	1,017.00	973.00
Church activities				
Parish training and mission	6,949.34	-	6,949.34	12,332.46
Church activity costs - objects related	1,919.88	-	1,919.88	1,251.00
Bookstall costs - objects related	50.00	-	50.00	292.69
Church running expenses				
Church insurance	2,532.42	-	2,532.42	2,555.38
Church routine maintenance	8,408.43	-	8,408.43	2,580.24
Upkeep of services	3,605.84	-	3,605.84	1,878.95
Upkeep of churchyard	-	2,594.84	2,594.84	2,438.37
Church electricity	1,655.54	-	1,655.54	480.92
Church heating oil	946.31	-	946.31	1,144.99
Literature for church building	140.52	-	140.52	49.75
Banking costs	155.48	-	155.48	153.70
Admin and other running costs	658.26	-	658.26	1,806.00
Central costs	6,767.00	-	6,767.00	10,492.70
Church repairs and maintenance				
Church major repairs - structure	-	-	-	-
Church major repairs - installation	-	-	-	-
Church interior and exterior decoration	-	-	-	-
Mission giving and donations				
Giving to missionary societies	16,900.00	-	16,900.00	17,150.00
Governance costs				
Independent Examination costs	975.00	-	975.00	925.00
	190,654.11	2,594.84	193,248.95	182,786.78
Total Payments	190,654.11	2,594.84	193,248.95	182,786.78

Note 4: Summary of restricted and designated funds

Restricted Funds	Balance b/f 01/01/2023	Receipts	Payments	Transfers	Balance c/f 31/12/2023
	£	£	£	£	£
Bellringers fund	752	-	-	-	752
Church Tower fund	3,535	-	-	-	3,535
Churchyard fund	4,304	2,550	2,595	-	4,260
Total	8,592	2,550	2,595	-	8,547

Designated Funds	Balance b/f 01/01/2023	Receipts	Payments	Transfers	Balance c/f 31/12/2023
	£	£	£	£	£
Church Plant fund	-	-	6,600	6,600	-
Maintenance fund	18,508	-	-	5,000	23,508
Total	18,508	-	6,600	11,600	23,508

Bellringers fund (restricted)

The Bellringers fund was created in 2017 to fund maintenance of the bells in the church tower. It is funded by occasional receipts from the use of the bells and funds are used for bell maintenance.

Church Tower fund (restricted)

The Church Tower fund was established in 2017 to fund maintenance and repairs of the tower carried out in 2018, the funds of which were raised in an appeal to address the items noted in the Quinquennial Inspection report from 2015. There is expected to be no further significant outlay with respect to the expenses relating to the 2015 Quinquennial Inspection report.

Churchyard fund (restricted)

The Churchyard fund receives grant and other monies for the maintenance of the churchyard.

Church plant fund (designated)

The Church Plant fund was established in 2016 to fund the Church at the Green, planted in 2017, with support continuing. Church at the Green (CTG) aims to become wholly funded through members (both new members and those previously from Arborfield and Barkham churches). However, as it becomes established, additional support is provided from these churches to help CTG meet its expenses. This additional support varies from year to year depending on a number of factors and is agreed by the respective PCCs in consultation with the Arborfield and Barkham Parish Churches Trust (ABPCT) and the CTG Elders.

A designated fund is used for tracking purposes only as the fund is designated. In 2023 payments were made to ABPCT, in line with agreed funding, totalling £6,000 (2022: £12,000). Note that the £6,600 in the

table above represents an overpayment by St James Barkham by £600; this will be returned in the Trust reconciliation payment in 2024.

Maintenance fund (designated)

The Maintenance fund exists to provide a build-up of funds for significant projects primarily for the church building and minister's house. This is a designated fund with an annual transfer from the general fund of £5,000, as agreed by the PCC.

Note 5: Staff and Trustees

The church has no direct employees. Its activities are carried out by volunteers and by staff employed by an independent charity (The Arborfield and Barkham Parish Churches Trust). Grants paid to that trust to meet these costs are shown in the Clergy and Staffing costs section of note 3 above.

Included in the staff employed by that independent charity are Rev Julian Bidgood and David Horrocks, who are members of the PCC of St James Barkham and hence are trustees. The Clergy and Staffing costs shown in Note 3 above represent the amounts paid to The Arborfield and Barkham Parish Churches Trust for provision of the services of Julian Bidgood and David Horrocks by that Trust.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BARKHAM

England & Wales - Charity number 1143332

Accounts



**Annual Report and Accounts
of the Parochial Church Council
For the year ended
31 December 2022**

Contents

Parochial Church Council Trustees Annual Report

Statement of Financial Activities

Statement of Assets and Liabilities

Notes to the Accounts

Independent Examiner's Report

Barkham Parochial Church Council

Trustees' Annual Report for the year ended 31 December 2022

The Parochial Church Council (PCC) presents its Annual Report for the year ended 31 December 2022.

Reference and administrative information

The PCC is registered with the Charity Commission as 'The Parochial Church Council of the Ecclesiastical Parish of Barkham', registration number 1143332.

The address of the church office is The Rectory, Church Lane, Arborfield, Berkshire, RG2 9HZ. The trustees (members of the PCC) at the time of this report were as follows:

	Basis of appointment
Emma Benbow	Elected (From APCM)
The Rev'd Piers Bickersteth	Ex officio
The Rev'd Julian Bidgood	Chairman
Michael Byrne	Deanery Synod representative
Ruth Dand	Elected (& appointed secretary)
David Horrocks	Deanery Synod representative
Peter Kilby	Elected
Lionel Matsuya	Elected/Treasurer
Karen Pugh	Churchwarden (From APCM)
Frances Roberts	Elected (From APCM)
Tom Venables	Elected (until July)
Charlotte Wilde	Deanery Synod representative

Structure, governance and management

The PCC has been formed under the Parochial Church Council (Powers) Measure 1956. The PCC members are recruited in a number of ways. The clergy are members by virtue of their office. The Deanery Synod representatives and churchwardens are elected by the annual parochial church meeting (APCM) and hold office for three years. The treasurer and secretary are appointed by the PCC. Other members of the PCC are elected annually at the APCM and hold office for three years.

There are the following committees:

Standing Committee – This committee consists of the church leadership team (the Minister in charge plus two others at present), the Churchwardens and the Treasurer. They have power to transact business of the PCC between PCC meetings, reporting to the full PCC as appropriate.

Objectives and activities

The objectives of the PCC are defined by the Parochial Church Council (Powers) Measure 1956 as 'to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical'.

St James' Church Barkham comprises two congregations meeting at 10am and 6pm. Our aim as a church is to honour the Lord Jesus Christ in all that we do. By his grace we are seeking to grow in our knowledge of him, our love for him and our obedience to him. We are also seeking to proclaim the gospel of Jesus Christ to others as well, both by reaching out to others ourselves and by supporting mission partners in the UK and overseas. We currently have particular links with Crosslinks, OMF, Open Doors, The Delhi Bible Institute, Yeldall Manor and a former member now working in a church in Russia.

Our Sunday services are the focus for our life as a church as we gather to listen to the word of God being read and preached and as we respond to him in prayer and praise. It is our assumption, however, that our life as a church should overflow into our daily lives and our midweek small groups provide a natural context for relationships to develop whereby people can serve and encourage one another further. We are committed to encouraging people of all ages to hear the Christian message and grow in faith, so we run a number of groups for children up to the age of 18, we run a baby and toddler group jointly with Arborfield Church, with whom we also run a monthly meeting for 'seniors'.

Achievements and performance

This year saw the end to covid restrictions in the Spring term and the return to normal of nearly all church events and activities. Average attendance is currently 77 in the morning, including 15 under 16s, and 48 in the evening. Typically half a dozen go to both, so we are seeing about 120 people each Sunday. At the moment we have plenty of teenagers, but we have just seen a large cohort of our older teenagers go off to university. Although we have a regular group of younger children, one of our challenges is attracting young families.

We generally see high levels of commitment and involvement from the congregation. On any given Sunday around 25 people are serving in some official capacity. And it's encouraging that when gaps appear on rotas, others step up.

Our involvement in the local community has also returned to normal. CAMEO, our monthly meeting for seniors or others who may be on their own is meeting regularly again and has been revitalised by some new regulars.

We are running our Friday Night Youth Club weekly in the Village Hall and are glad to see a number of non-church kids join us each week.

Our relationship with The Coombes, is as strong as ever and we have been glad to work alongside the new head Luke Henderson in providing special events to mark Harvest, Christmas and Easter in addition to weekly assemblies and supporting the RE syllabus whenever we can.

In accordance with Church of England rules, we have revised our Electoral Roll this year. The number on the roll is currently 115.

Financial Review

The gospel message gives great hope for all circumstances: whatever the outlook, whatever our circumstances, the Lord gives us grace, hope and encouragement to deal with the circumstances that surround us. This encouragement spurs all of us on, whatever our part of the church family, as we see the Lord's love for his people reflected in our attitude towards one another.

Our regular giving decreased again year on year by 5% (2021: 4%); there are always a number of reasons for this and with a relatively small congregation we will be sensitive to changes in the giving of even a few people, but at the same time we are all aware of the financial pressures that face us all. With that in mind we postponed our 2022 autumn giving day, which is often a point at which people might increase their giving or for those who have recently joined to start giving

Our overall receipts have also decreased to £179k (2021: £210k). The figures are somewhat misleading; in 2021 we received a delayed £17k gift aid payment from 2020. Excluding the effect of this, the decrease was closer to £14k, which is explained by the reduced income from regular giving and gift days.

Our payments are always a bit more difficult to predict, but these have also reduced to £183k overall (2021: £193k). A reduction in church activities and a modest decrease in church running expenses have helped to offset the reduced receipts.

At the end of 2022, we therefore had a deficit of £3,875 (2021: surplus of £17,141). Our reserves are still healthy at £89k (2021: £93k).

The church tower fund has a small balance remaining (£4k); as a restricted fund it can currently only be used for the purpose for which the appeal was made. The PCC is exploring ways in which these funds can be used for alternative essential tower works.

The Maintenance fund is a designated fund used for major repairs or projects to the church. There were no expenditures in 2022 and the annual transfer of £5k to the fund was completed. With the Quinquennial inspection having been completed, we expect a number of significant outlays in the next two years but it is not yet clear what they will be.

The Treasurer manages the day-to-day finances for St James Barkham and reports to the PCC as well as at the APCM, and at various points throughout the year to the congregations. Forecasts are prepared and re-assessed monthly to ensure that adequate funds exist for the church, and a Giving Day is normally held annually in the autumn.

Statement on the Church's policy on reserves

The Church does not have a formal reserve policy but it is regularly commented on at PCC that we expect to maintain at least 2 months' expenditure in reserve. This would amount to £27k based on General Fund expenditure.

Details on any funds materially in deficit

There are no funds materially in deficit as of year end 2022.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the PCC:



Julian Bidgood

20/3/23

The Parochial Church Council of the Ecclesiastical Parish of St James Barkham

**Independent examiner's report on the accounts to the Trustees of
The Parochial Church Council of the Ecclesiastical Parish of St James Barkham ("the charity")
for the year ending 31 December 2022**

Responsibilities and basis of report

As the charity's Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 21 April 2023

Name: Jason Foxwell

Relevant professional qualification(s) or body

Chartered Certified Accountant
Fellow of the Association of Charity Independent Examiners

Address

39 Enfield Road
Poole
BH15 3LJ

The Parochial Church Council of the Ecclesiastical Parish of St James Barkham

Receipts and Payments account

For the year ended 31 December 2022

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Receipts from:				
Donations and other legacies				
Planned Giving	126,244.00	-	126,244.00	133,274.00
Collections at services	-	-	-	116.18
Other voluntary receipts	7,849.96	2,407.00	10,256.96	16,313.00
Voluntary receipts	-	-	-	-
Gift Aid recovered	32,397.22	-	32,397.22	51,541.74
	166,491.18	2,407.00	168,898.18	201,244.92
Receipts from charitable activities				
Receipts from church activities	3,447.98	-	3,447.98	1,820.60
	3,447.98	-	3,447.98	1,820.60
Investments				
Investment Income	65.71	-	65.71	3.01
	65.71	-	65.71	3.01
Other receipts				
Other receipts	6,410.00	90.00	6,500.00	6,585.86
	6,410.00	90.00	6,500.00	6,585.86
Total receipts	176,414.87	2,497.00	178,911.87	209,654.39
Payments from:				
Payments for charitable activities				
Parish Share	-	-	-	-
Clergy and Staffing costs	127,254.63	-	127,254.63	128,276.64
Church Activities	13,876.15	-	13,876.15	21,572.71
Church Running Expenses	21,142.63	2,438.37	23,581.00	26,263.73
Church Repairs and Maintenance	-	-	-	-
Mission Giving and Donations	17,150.00	-	17,150.00	16,400.00
Independent Examination Costs	925.00	-	925.00	-
Total payments	180,348.41	2,438.37	182,786.78	192,513.08
Net receipts / (payments) before transfer	(3,933.54)	58.63	(3,874.91)	17,141.31
Transfers:				
Gross transfers between funds - in	16,675.00	-	16,675.00	23,043.50
Gross transfers between funds - out	(16,675.00)	-	(16,675.00)	(23,043.50)
Other recognised gains / losses				
Gains/losses on investment assets	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-
Net movement in funds	(3,933.54)	58.63	(3,874.91)	17,141.31
Reconciliation of funds				
Total funds brought forward	92,813.21	8,532.90	101,346.11	84,204.80
Total funds carried forward	88,879.67	8,591.53	97,471.20	101,346.11

The Parochial Church Council of the Ecclesiastical Parish of St James Barkham

Statement of Assets and Liabilities

As at 31 December 2022

		Balance 31 Dec 2022	Balance 31 Dec 2021
		£	£
Cash At Bank And In Hand			
Bank Current Account			
General Fund	Unrestricted	39,855.06	48,854.31
Churchyard Fund	Restricted	4,304.51	4,335.88
QI Fund	Designated	3,535.34	3,535.34
Maintenance Fund	Designated	18,507.60	13,507.60
Bell Ringers Fund	Restricted	751.68	661.68
Agency collection	Restricted	1,851.00	750.00
		68,805.19	71,644.81
Bank Deposit Account			
General Fund	Unrestricted	30,273.25	30,207.54
		30,273.25	30,207.54
Cash in hand			
General Fund	Unrestricted	243.76	243.76
		243.76	243.76
Total Cash at Bank and in hand		99,322.20	102,096.11
Liabilities			
Agency accounts			
Agency collection*		1,851.00	750.00
		1,851.00	750.00
Total Liabilities		1,851.00	750.00
Grand Total		97,471.20	101,346.11

*Agency collections are those made on behalf of other parties, for example fees from weddings or funerals that are payable to the Diocese.

The accounts were approved by the trustees and signed on their behalf on 20 March 2023 by

Julian Bidgood
Chairman

Lionel Matsuya
Treasurer

Notes to the accounts

Note 1: Basis of preparation

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Statement of Recommended Practice for Accounting and Reporting by Charities 2005.

The basis of accounting is the Receipts and Payments basis as permitted by this SORP.

The PCC uses the Charity Commission recommended headings for the Statement of Financial Activities (Receipts and Payments account).

General funds are unrestricted funds which are available for use at the discretion of the PCC for the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by the donors, including those donations received from specific appeals.

The PCC holds no Endowment funds.

Note 2: Receipts

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Donations and other legacies				
Planned giving				
Regular giving - Gift Aid	121,097.00	-	121,097.00	128,302.00
Regular giving - non Gift Aid	5,147.00	-	5,147.00	4,972.00
Collections at services				
Collections and giving bags	-	-	-	116.18
Other voluntary receipts				
Gift Days - Gift Aid	5,250.00	-	5,250.00	11,198.00
Gift Days - non Gift Aid	622.96	-	622.96	2,108.00
One-off giving - Gift Aid	577.00	-	577.00	712.00
One-off giving - non Gift Aid	1,400.00	-	1,400.00	-
Grants - recurring	-	2,407.00	2,407.00	2,295.00
Grants - non-recurring	-	-	-	-
Gift Aid recovered				
Gift Aid recovered	32,397.22	-	32,397.22	51,541.74
	166,491.18	2,407.00	168,898.18	201,244.92
Receipts from charitable activities	-			
Receipts from church activities	-			
Fees for weddings and funerals	2,428.00	-	2,428.00	1,626.00
Bookstall sales - objects related	181.75	-	181.75	-
Church activity receipts - objects related	838.23	-	838.23	194.60
	3,447.98	-	3,447.98	1,820.60
Investments	-			
Investment income	-			
Bank and building society interest	65.71	-	65.71	3.01
	65.71	-	65.71	3.01
Other receipts	-			
Other receipts	-			
Other receipts	6,410.00	90.00	6,500.00	6,585.86
Insurance claims	-	-	-	-
	6,410.00	90.00	6,500.00	6,585.86
Total receipts	176,414.87	2,497.00	178,911.87	209,654.39

Note 3: Payments

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Payments for charitable activities				
Parish share	-	-	-	-
Clergy and staffing costs				
Salaries and wages of parish staff	56,352.00	-	56,352.00	55,932.00
National Insurance of parish staff	5,651.00	-	5,651.00	5,232.00
Pension contributions of parish staff	14,377.00	-	14,377.00	14,064.00
Minister expenses	2,618.76	-	2,618.76	3,042.47
Council tax	4,811.00	-	4,811.00	4,536.00
House rent	18,300.00	-	18,300.00	17,700.00
Mortgage	23,112.00	-	23,112.00	23,112.00
House insurance	420.00	-	420.00	420.00
House maintenance	639.87	-	639.87	3,398.17
Water rates	973.00	-	973.00	840.00
Church activities				
Parish training and mission	12,332.46	-	12,332.46	21,070.00
Church activity costs - objects related	1,251.00	-	1,251.00	502.71
Bookstall costs - objects related	292.69	-	292.69	-
Church running expenses				
Church insurance	2,555.38	-	2,555.38	2,433.73
Church routine maintenance	2,580.24	-	2,580.24	4,795.39
Upkeep of services	1,878.95	-	1,878.95	2,169.49
Upkeep of churchyard	-	2,438.37	2,438.37	1,804.52
Church electricity	480.92	-	480.92	624.81
Church heating oil	1,144.99	-	1,144.99	502.86
Literature for church building	49.75	-	49.75	-
Banking costs	153.70	-	153.70	156.65
Admin and other running costs	1,806.00	-	1,806.00	1,732.83
Central costs	10,492.70	-	10,492.70	12,043.45
Church repairs and maintenance				
Church major repairs - structure	-	-	-	-
Church major repairs - installation	-	-	-	-
Church interior and exterior decoration	-	-	-	-
Mission giving and donations				
Giving to missionary societies	17,150.00	-	17,150.00	16,400.00
Governance costs				
Independent Examination costs	925.00	-	925.00	-
	180,348.41	2,438.37	182,786.78	192,513.08
Total Payments	180,348.41	2,438.37	182,786.78	192,513.08

Note 4: Summary of restricted and designated funds

Restricted Funds	Balance b/f 01/01/2021	Receipts	Payments	Transfers	Balance c/f 31/12/2021
	£	£	£	£	£
Bellringers fund	662	90	-	-	752
Church Tower fund	3,535	-	-	-	3,535
Churchyard fund	4,336	2,407	2,438	-	4,304
Total	8,533	2,497	2,438	-	8,592

Designated Funds	Balance b/f 01/01/2021	Receipts	Payments	Transfers	Balance c/f 31/12/2021
	£	£	£	£	£
Church Plant fund	-	325	12,000	11,675	-
Maintenance fund	13,508	-	-	5,000	18,508
Total	13,508	325	12,000	16,675	18,508

Bellringers fund (restricted)

The Bellringers fund was created in 2017 to fund maintenance of the bells in the church tower. It is funded by occasional receipts from the use of the bells and funds are used for bell maintenance.

Church Tower fund (restricted)

The Church Tower fund was established in 2017 to fund maintenance and repairs of the tower carried out in 2018, the funds of which were raised in an appeal to address the items noted in the Quinquennial Inspection report from 2015. There is expected to be no further significant outlay with respect to the expenses relating to the 2015 Quinquennial Inspection report.

Churchyard fund (restricted)

The Churchyard fund receives grant and other monies for the maintenance of the churchyard.

Church plant fund (designated)

The Church Plant fund was established in 2016 to fund the Church at the Green, planted in 2017, with support continuing. Church at the Green (CTG) aims to become wholly funded through members (both new members and those previously from Arborfield and Barkham churches). However, as it becomes established, additional support is provided from these churches to help CTG meet its expenses. This additional support varies from year to year depending on a number of factors and is agreed by the respective PCCs in consultation with the Arborfield and Barkham Parish Churches Trust (ABPCT) and the CTG Elders.

A designated fund is used for tracking purposes only as the fund is designated. In 2022 payments were made to ABPCT, in line with agreed funding, totalling £12,000 (2021: £21,070).

Maintenance fund (designated)

The Maintenance fund exists to provide a build-up of funds for significant projects primarily for the church building and minister's house. This is a designated fund with an annual transfer from the general fund of £5,000, as agreed by the PCC.

Note 5: Staff and Trustees

The church has no direct employees. Its activities are carried out by volunteers and by staff employed by an independent charity (The Arborfield and Barkham Parish Churches Trust). Grants paid to that trust to meet these costs are shown in the Clergy and Staffing costs section of note 3 above.

Included in the staff employed by that independent charity are Rev Julian Bidgood and David Horrocks, who are members of the PCC of St James Barkham and hence are trustees. The Clergy and Staffing costs shown in Note 3 above represent the amounts paid to The Arborfield and Barkham Parish Churches Trust for provision of the services of Julian Bidgood and David Horrocks by that trust.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BARKHAM

England & Wales - Charity number 1143332

Accounts



**Annual Report and Accounts
of the Parochial Church Council
For the year ended
31 December 2021**

Contents

Parochial Church Council Trustees Annual Report

Statement of Financial Activities

Statement of Assets and Liabilities

Notes to the Accounts

Independent Examiner's Report

Barkham Parochial Church Council

Trustees' Annual Report for the year ended 31 December 2021

The Parochial Church Council (PCC) presents its Annual Report for the year ended 31 December 2021.

Reference and administrative information

The PCC is registered with the Charity Commission as 'The Parochial Church Council of the Ecclesiastical Parish of Barkham', registration number 1143332.

The address of the church office is The Rectory, Church Lane, Arborfield, Berkshire, RG2 9HZ. The trustees (members of the PCC) at the time of this report were as follows:

	Basis of appointment
Emma Benbow	Elected (From APCM)
The Rev'd Piers Bickersteth	Ex officio
The Rev'd Julian Bidgood	Chairman
Michael Byrne	Deanery Synod representative
Ruth Dand	Elected (& appointed secretary)
David Horrocks	Deanery Synod representative
Peter Kilby	Elected
Craig Manning	(Until APCM)
Lionel Matsuya	Elected/Treasurer
Kester Paine	(from APCM) Churchwarden
John Richardson	(from APCM) Churchwarden
Vanessa Turner	Elected
Tom Venables	Elected (from APCM)
Charlotte Wilde	Deanery Synod representative

Structure, governance and management

The PCC has been formed under the Parochial Church Council (Powers) Measure 1956.

The PCC members are recruited in a number of ways. The clergy are members by virtue of their office.

The Deanery Synod representatives and churchwardens are elected by the annual parochial church meeting (APCM) and hold office for three years. The treasurer and secretary are appointed by the PCC. Other members of the PCC are elected annually at the APCM and hold office for three years.

There are the following committees:

Standing Committee – This committee consists of the church leadership team (the Minister in charge plus two others at present), the Churchwardens and the Treasurer. They have power to transact business of the PCC between PCC meetings, reporting to the full PCC as appropriate.

Objectives and activities

The objectives of the PCC are defined by the Parochial Church Council (Powers) Measure 1956 as 'to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical'.

St James' Church Barkham comprises two congregations meeting at 10am and 6pm. Our aim as a church is to honour the Lord Jesus Christ in all that we do. By his grace we are seeking to grow in our knowledge of him, our love for him and our obedience to him. We are also seeking to proclaim the gospel of Jesus Christ to others as well, both by reaching out to others ourselves and by supporting mission partners in the UK and overseas. We currently have particular links with Crosslinks, OMF, Open Doors, The Delhi Bible Institute, Yeldall Manor and a former member now working in a church in Russia.

Our Sunday services are the focus for our life as a church as we gather to listen to the word of God being read and preached and as we respond to him in prayer and praise. It is our assumption, however, that our life as a church should overflow into our daily lives and our midweek small groups provide a natural context for relationships to develop whereby people can serve and encourage one another further. We are committed to encouraging people of all ages to hear the Christian message and grow in faith, so we run a number of groups for children up to the age of 18, we run a baby and toddler group jointly with Arborfield Church, with whom we also run a monthly meeting for 'seniors'.

Achievements and performance

The impact of the Coronavirus Pandemic has continued to be felt throughout church life, but we are thankful that we were allowed to meet in the church building both morning and evening throughout the year, albeit living with various restrictions.

We have continued to be encouraged by the number of people who have wanted to gather for public worship, whilst acknowledging that many have continued to value on-line provision.

Many midweek groups and activities were conducted on-line by Zoom. Whilst being thankful for the technology that allows us to connect, there is a general acknowledgement that it isn't the same as meeting in person.

Contact with the local community has been impacted as well. Our group for seniors was not able to meet throughout the year, although we did have one gathering before Christmas. We maintained links our local church primary school by providing videoed assemblies.

In accordance with Church of England rules, we have revised our Electoral Roll this year. The number on the roll is currently 117.

Financial Review

2021 was marked as a year of great uncertainty, with its back-and-forth between restrictions tightening and easing, and much difficulty in our communities both from a health and economic perspective. Our gospel, like our God, is ever-constant and unchanging and we thank the Lord for his generosity throughout, enabling us to carry on our church ministry without interruption.

Our regular giving had a small decline of 4% (2020: 3%), the impact of a combination of factors including families moving on. However, there was a strong response to both the financial update in January and the regular giving day in the autumn, with £13k given. Much of our giving is gift-aided and in addition we

received a £17k gift aid reclaim payment which had been delayed from 2020. Excluding the effect of this delayed payment, our overall income remained very similar to prior years.

Our expenses have reduced as well, though for a number of different factors. We are delighted that the Church at the Green is becoming financially stable and as a result the support we provide (paid via the Trust) has been reduced significantly. In other areas, our expenditure has increased as a result of delayed maintenance and small increases in the upkeep of the church building as more services take place in the building.

The end of 2021 therefore finds us with a net surplus of £17k, though taking into account the delay to the £17k gift aid claim from 2020, in fact we have had a rather more steady year. Our general reserves remain at a very healthy £93k (2020: £76k).

The church tower fund has a small balance remaining (£4k); as a restricted fund it can currently only be used for the purpose for which the appeal was made. The PCC is exploring ways in which these funds can be used for alternative essential tower works.

The Maintenance fund is a designated fund used for major repairs or projects to the church. There were no expenditures in 2021 and the annual transfer of £5k to the fund was completed.

The Treasurer manages the day-to-day finances for St James Barkham and reports to the PCC as well as at the APCM, and at various points throughout the year to the congregations. Forecasts are prepared and re-assessed monthly to ensure that adequate funds exist for the church, and a Giving Day is normally held annually in the autumn.

Statement on the Church's policy on reserves

The Church does not have a formal reserve policy but it is regularly commented on at PCC that we expect to maintain at least 2 months' expenditure in reserve. This would amount to £27k based on General Fund expenditure.

Details on any funds materially in deficit

There are no funds materially in deficit as of year end 2021.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the PCC:

A handwritten signature in blue ink that reads "Julian Bidgood". The signature is written in a cursive, flowing style.

The Parochial Church Council of the Ecclesiastical Parish of St James Barkham

**Independent examiner's report on the accounts to the Trustees of
The Parochial Church Council of the Ecclesiastical Parish of St James Barkham ("the charity")
for the year ending 31 December 2021**

Responsibilities and basis of report

As the charity's Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 11 May 2022

Name: Jason Foxwell

Relevant professional qualification(s) or body

Chartered Certified Accountant

Fellow of the Association of Charity Independent Examiners

Address

39 Enfield Road

Poole

BH15 3LJ

The Parochial Church Council of the Ecclesiastical Parish of St James Barkham

Receipts and Payments account

For the year ended 31 December 2021

	2021 Unrestricted funds £	2021 Restricted funds £ (see note 4)	2021 Total funds £	2020 Total funds £
Receipts from: (see note 2)				
Donations and other legacies				
Planned Giving	133,274.00	-	133,274.00	142,086.00
Collections at services	116.18	-	116.18	1,011.00
Other voluntary receipts	14,018.00	2,295.00	16,313.00	5,360.00
Gift Aid recovered	51,541.74	-	51,541.74	19,690.00
	198,949.92	2,295.00	201,244.92	168,147.00
Receipts from charitable activities				
Receipts from church activities	1,820.60	-	1,820.60	1,082.00
	1,820.60	-	1,820.60	1,082.00
Investments				
Investment Income	3.01	-	3.01	26.60
	3.01	-	3.01	26.60
Other receipts				
Other receipts	6,585.86	-	6,585.86	130.00
	6,585.86	-	6,585.86	130.00
Total receipts	207,359.39	2,295.00	209,654.39	169,385.60
Payments from: (see note 3)				
Payments for charitable activities				
Clergy and Staffing costs (see note 5)	128,276.64	-	128,276.64	123,992.39
Church Activities	21,572.71	-	21,572.71	32,689.59
Church Running Expenses	24,195.21	2,068.52	26,263.73	21,329.44
Church Repairs and Maintenance	-	-	-	2,752.24
Mission Giving and Donations	16,400.00	-	16,400.00	16,900.00
Independent Examination Costs	-	-	-	-
	190,444.56	2,068.52	192,513.08	197,663.66
Total payments	190,444.56	2,068.52	192,513.08	197,663.66
Net receipts / (payments) before transfer	16,914.83	226.48	17,141.31	(28,278.06)
Transfers:				
Gross transfers between funds - in	23,043.50	-	-	32,548.00
Gross transfers between funds - out	(23,043.50)	-	-	(32,548.00)
Net movement in funds	16,914.83	226.48	17,141.31	(28,278.06)
Reconciliation of funds (See note 6)				
Total funds brought forward	75,898.38	8,306.42	82,204.80	112,482.86
Total funds carried forward	92,813.21	8,532.90	101,346.11	84,204.80

The Parochial Church Council of the Ecclesiastical Parish of St James Barkham

Statement of Assets and Liabilities

As at 31 December 2021

		Balance 31 Dec 2021	Balance 31 Dec 2020
		£	£
Cash At Bank And In Hand			
Bank Current Account			
General Fund	Unrestricted	71,897.81	36,548.49
Church Plant Fund	Designated	(18,043.50)	394.00
Churchyard Fund	Restricted	4,335.88	3,845.40
Church Tower Fund	Designated	3,535.34	3,535.34
Maintenance Fund	Designated	8,507.60	8,507.60
Bell Ringers Fund	Restricted	661.68	925.68
Agency collection*	Restricted	750.00	674.00
		71,644.81	54,430.51
Bank Deposit Account			
General Fund	Unrestricted	30,207.54	30,204.53
		30,207.54	30,204.53
Cash in hand			
General Fund	Unrestricted	243.76	243.76
		243.76	243.76
Total Cash at Bank and in hand		102,096.11	84,878.80
Liabilities			
Agency accounts			
Agency collection*		750.00	674.00
		750.00	674.00
Total Liabilities		750.00	674.00
Grand Total		101,346.11	84,204.80

*Agency collections are those made on behalf of other parties, for example fees from weddings or funerals that are payable to the Diocese. See also note 6.

The accounts were approved by the trustees and signed on their behalf on 21 March 2021 by

Julian Bidgood
Chairman

Lionel Matsuya
Treasurer

Notes to the accounts

Note 1: Basis of preparation

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Statement of Recommended Practice for Accounting and Reporting by Charities 2005.

The basis of accounting is the Receipts and Payments basis as permitted by this SORP.

During the year, the PCC adopted the Charity Commission recommended headings for the Statement of Financial Activities (Receipts and Payments account), which differ from the headings used in previous years. No changes have been made to the account balances (apart from a £193 adjustment in note 6) and the totals of the funds brought forward equal those carried forward.

General funds are unrestricted funds which are available for use at the discretion of the PCC for the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by the donors, including those donations received from specific appeals.

The PCC holds no Endowment funds.

Note 2: Receipts

	2021	2021	2021	2020
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Donations and other legacies				
<i>Planned giving</i>				
Regular giving - Gift Aid	128,302.00	-	128,302.00	137,229.00
Regular giving - non Gift Aid	4,972.00	-	4,972.00	4,857.00
<i>Collections at services</i>	-			
Collections and giving bags	116.18	-	116.18	1,011.00
<i>Other voluntary receipts</i>	-			
Gift Days - Gift Aid	11,198.00	-	11,198.00	-
Gift Days - non Gift Aid	2,108.00	-	2,108.00	-
One-off giving - Gift Aid	712.00	-	712.00	3,860.00
One-off giving - non Gift Aid	-	-	-	-
Grants - recurring	-	2,295.00	2,295.00	1,500.00
Grants - non-recurring	-	-	-	-
<i>Gift Aid recovered</i>	-			
Gift Aid recovered	51,541.74	-	51,541.74	19,690.00
	198,949.92	2,295.00	201,244.92	168,147.00
Receipts from charitable activities	-			
<i>Receipts from church activities</i>	-			
Fees for weddings and funerals	1,626.00	-	1,626.00	1,082.00
Bookstall sales - objects related	-	-	-	-
Church activity receipts - objects related	194.60	-	194.60	-
	1,820.60	-	1,820.60	1,082.00
Investments	-			
<i>Investment income</i>	-			
Bank and building society interest	3.01	-	3.01	26.60
	3.01	-	3.01	26.60
Other receipts	-			
<i>Other receipts</i>	-			
Other receipts	6,585.86	-	6,585.86	130.00
Insurance claims	-	-	-	-
	6,585.86	-	6,585.86	130.00
Total receipts	207,359.39	2,295.00	209,654.39	169,385.60

Note 3: Payments

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Payments for charitable activities				
<i>Clergy and staffing costs</i>				
Salaries and wages of parish staff	55,932.00	-	55,932.00	55,652.00
National Insurance of parish staff	5,232.00	-	5,232.00	5,133.00
Pension contributions of parish staff	14,064.00	-	14,064.00	14,011.00
Minister expenses	3,042.47	-	3,042.47	1,291.39
Council tax	4,536.00	-	4,536.00	4,452.00
House rent	17,700.00	-	17,700.00	17,100.00
Mortgage	23,112.00	-	23,112.00	23,112.00
House insurance	420.00	-	420.00	408.00
House maintenance	3,398.17	-	3,398.17	1,753.00
Water rates	840.00	-	840.00	1,080.00
<i>Church activities</i>				
Parish training and mission	21,070.00	-	21,070.00	32,316.00
Church activity costs - objects related	502.71	-	502.71	269.34
Bookstall costs - objects related	-	-	-	104.25
<i>Church running expenses</i>				
Church insurance	2,433.73	-	2,433.73	2,427.71
Church routine maintenance	4,531.39	264.00	4,795.39	451.78
Upkeep of services	2,169.49	-	2,169.49	999.00
Upkeep of churchyard	-	1,804.52	1,804.52	2,689.00
Church electricity	624.81	-	624.81	629.82
Church heating oil	502.86	-	502.86	310.51
Literature for church building	-	-	-	40.10
Banking costs	156.65	-	156.65	172.40
Admin and other running costs	1,732.83	-	1,732.83	927.12
Central costs	12,043.45	-	12,043.45	12,682.00
<i>Church repairs and maintenance</i>				
Church major repairs - structure	-	-	-	2,752.24
<i>Mission giving and donations</i>				
Giving to missionary societies	16,400.00	-	16,400.00	16,900.00
Total Payments	190,444.56	2,068.52	192,513.08	197,663.66

Note 4: Summary of restricted and designated funds

Restricted Funds	Balance b/f 01/01/2021	Receipts	Payments	Transfers	Balance c/f 31/12/2021
	£	£	£	£	£
Bellringers fund	926	-	264	-	662
Church Tower fund	3,535	-	-	-	3,535
Churchyard fund	3,845	2,295	1,805	-	4,336
Total	8,306	2,295	2,069	-	8,533

Designated Funds	Balance b/f 01/01/2021	Receipts	Payments	Transfers	Balance c/f 31/12/2021
	£	£	£	£	£
Church Plant fund	394	2,632.50	21,070.00	18,043.50	-
Maintenance fund	8,507.60	-	-	5,000.00	13,507.60
Total	8,901.60	2,632.50	21,070.00	23,043.50	13,507.60

Bellringers fund (restricted)

The Bellringers fund was created in 2017 to fund maintenance of the bells in the church tower. It is funded by occasional receipts from the use of the bells and funds are used for bell maintenance.

Church Tower fund (restricted)

The Church Tower fund was established in 2017 to fund maintenance and repairs of the tower carried out in 2018, the funds of which were raised in an appeal to address the items noted in the Quinquennial Inspection report from 2015. There is expected to be no further significant outlay with respect to the expenses relating to the 2015 Quinquennial Inspection report.

Churchyard fund (restricted)

The Churchyard fund receives grant and other monies for the maintenance of the churchyard.

Church plant fund (designated)

The Church Plant fund was established in 2016 to fund the Church at the Green, planted in 2017, with support continuing. Church at the Green (CTG) aims to become wholly funded through members (both new members and those previously from Arborfield and Barkham churches). However, as it becomes established, additional support is provided from these churches to help CTG meet its expenses. This additional support varies from year to year depending on a number of factors and is agreed by the respective PCCs in consultation with the Arborfield and Barkham Parish Churches Trust (ABPCT) and the CTG Elders.

A designated fund is used for tracking purposes only as the fund is designated. In 2021 payments were made to ABPCT, in line with agreed funding, totalling £21,070 (2020: £32,316). Receipts in the designated fund are made up of the giving of the members who joined CTG and continue to give to Barkham; these totalled £2,632 (2020: £7,560). Note that in 2021, these members transferred their giving to ABPCT directly, explaining the reduction in both receipts and payments.

Maintenance fund (designated)

The Maintenance fund exists to provide a build-up of funds for significant projects primarily for the church building and minister's house. This is a designated fund with an annual transfer from the general fund of £5,000, as agreed by the PCC.

Note 5: Staff and Trustees

The church has no direct employees. Its activities are carried out by volunteers and by staff employed by an independent charity (The Arborfield and Barkham Parish Churches Trust). Grants paid to that trust to meet these costs are shown in the Clergy and Staffing costs section of note 3 above.

Included in the staff employed by that independent charity are Rev Julian Bidgood and David Horrocks, who are members of the PCC of St James Barkham and hence are trustees. The Clergy and Staffing costs shown in note 3 above represent the amounts paid to The Arborfield and Barkham Parish Churches Trust for provision of the services of Julian Bidgood and David Horrocks by that trust.

Note 6: Adjustment to 2021 opening balances

A minor error has been carried through the accounts from the prior year, requiring the opening balances to be restated

Extract of the Statements of Assets and Liabilities for 2020 and 2021:

	31 Dec 2020 (prior year accounts)	1 Jan 2021 (current year accounts)
	£	£
<i>Cash at bank and in hand</i>		
General fund	36,741	36,548
Agency collections	481	674
<i>Liabilities</i>		
Agency collection	674	674

The adjustment was made to ensure that the agency collection assets (the funds held by the PCC for payment to Agencies) equal the agency collection liabilities (the funds owed by the PCC to agencies). The error arose in prior accounts leading to the minor discrepancy between agency assets and liabilities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BARKHAM

England & Wales - Charity number 1143332

Accounts



**Annual Report and Accounts
of the Parochial Church Council
For the year ended
31 December 2020**

Contents

Parochial Church Council Trustees Annual Report
Statement of Financial Activities
Statement of Assets and Liabilities
Notes to the Accounts
Independent Examiner's Report

Barkham Parochial Church Council

Trustees Annual Report for the year ended 31 December 2020

The Parochial Church Council (PCC) presents its Annual Report for the year ended 31 December 2020.

Reference and administrative information

The PCC is registered with the Charity Commission as 'The Parochial Church Council of the Ecclesiastical Parish of Barkham', registration number 1143332.

The address of the church office is The Rectory, Church Lane, Arborfield, Berkshire, RG2 9HZ

The trustees (members of the PCC) at the time of this report were as follows:

	Basis of appointment
Nigel Baldwin	Elected
The Rev'd Piers Bickersteth	Ex officio
The Rev'd Julian Bidgood	Chairman
Michael Byrne	Deanery Synod representative
Ruth Dand (from APCM)	Elected (& appointed secretary)
David Horrocks	Deanery Synod representative
Peter Kilby	Elected
Craig Manning	Elected
Lionel Matsuya	Elected/Treasurer
Kester Paine (from APCM)	Churchwarden
John Richardson (from APCM)	Churchwarden
Vanessa Turner	Elected
Charlotte Wilde	Deanery Synod representative

Structure, governance and management

The PCC has been formed under the Parochial Church Council (Powers) Measure 1956.

The PCC members are recruited in a number of ways. The clergy are members by virtue of their office. The Deanery Synod representatives and churchwardens are elected by the annual parochial church meeting (APCM) and hold office for three years. The treasurer and secretary are appointed by the PCC. Other members of the PCC are elected annually at the APCM and hold office for three years.

There are the following committees:

- Standing Committee – This committee consists of the church leadership team (the Minister in charge plus two others at present), the Churchwardens and the Treasurer. They have power to transact business of the PCC between PCC meetings, reporting to the full PCC as appropriate.

Objectives and activities

The objectives of the PCC are defined by the Parochial Church Council (Powers) Measure 1956 as 'to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical'.

St James' Church Barkham comprises two congregations meeting at 10am and 6pm. Our aim as a church is to honour the Lord Jesus Christ in all that we do. By his grace we are seeking to grow in our knowledge of him, our love for him and our obedience to him. We are also seeking to proclaim the gospel of Jesus Christ to others as well, both by reaching out to others ourselves and by supporting mission partners in the UK and overseas. We currently have particular links with Crosslinks, OMF, Open Doors, The Delhi Bible Institute, Yeldall Manor and a former member now working in a church in Russia.

Our Sunday services are the focus for our life as a church as we gather to listen to the word of God being read and preached and as we respond to him in prayer and praise. It is our assumption, however, that our life as a church should overflow into our daily lives and our midweek small groups provide a natural context for relationships to develop whereby people can serve and encourage one another further. We are committed to encouraging people of all ages to hear the Christian message and grow in faith, so we run a number of groups for children up to the age of 18, we run a baby and toddler group jointly with Arborfield Church, with whom we also run a monthly meeting for 'seniors'.

Achievements and performance

The impact of the Coronavirus Pandemic has been felt throughout church life. For several months we were unable to meet in the church building and instead had to provide services on-line. These were greatly appreciated not only by the church family, but also by a number of other friends and relatives who were able to download pre-recorded services. Most of our other midweek small groups, both for adults and teenagers were able to continue by means of Zoom.

Since services were able to resume with various restrictions, we have been encouraged by the number of people who have wanted to gather for public worship, whilst acknowledging that many have continued to value on-line provision.

Despite being unable to meet together, it has been heartening to see people's concern for one another throughout the pandemic. We are aware of many phone calls and gestures of practical love being shown especially to older or more isolated members of the church family.

Contact with the local community has inevitably been impacted too. Our group for seniors hasn't met at all, though we have been able to keep in regular contact with members. And we have been able to maintain links our local church primary school by providing videoed assemblies as well as some visits to speak to individual year-groups.

In accordance with Church of England rules, we have revised our Electoral Roll this year. The number on the roll is currently 117.

Financial review

Throughout the pandemic we have seen God's generosity to us in so many ways, and even through news of hardship we have seen the church family respond through self-sacrificial giving of money, time and effort. Our regular giving saw only a 3% decrease on 2019 total, and although our overall deficit for the year was £28k, as of year end we were awaiting a gift aid repayment of £17k, and it should be noted that we did not have a giving day during the year. Even so, the ability of the PCC to build up reserves over the last few years has meant that unrestricted funds stand at £75k as at year end (2019: £100k), of which £67k is the general fund (2019: £81k). Thus the PCC continues to maintain a healthy reserve, although we monitor each month's income and expenditure carefully for longer-term trends.

The church tower fund has a small balance remaining (£4k); as a restricted fund it can currently only be used for the purpose for which the appeal was made. The PCC is exploring ways in which these funds can be used for alternative essential tower works.

Both the Youth work and Plant restricted funds are now dormant, having no funds. The PCC have set up a designated plant fund to track how Church at the Green is funded, but with transfers only sufficient to cover the net contributions to the plant through the Trust.

The Maintenance fund is a designated fund used for major repairs or projects to the church. There were no expenditures in 2020 and the annual transfer of £5k to the fund was completed.

The Treasurer manages the day-to-day finances for St James Barkham and reports to the PCC as well as at the APCM, and at various points throughout the year to the congregations. Forecasts are prepared and re-assessed monthly to ensure that adequate funds exist for the church, and a Giving Day is normally held annually in the autumn. In 2020, however, this was deferred due to the pandemic; in early 2021 the congregation were briefly updated and invited to contribute as they felt able to.

Statement on the Church's policy on reserves

The Church does not have a formal reserve policy but it is regularly commented on at PCC that we expect to maintain at least 2 months' expenditure in reserve. This would amount to £27k based on General Fund expenditure.

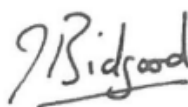
Details on any funds materially in deficit

There are no funds materially in deficit as of year end 2020.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the PCC:



The Rev'd Julian Bidgood
Chairman

Date: 21/06/2021

The Parochial Church Council of the Ecclesiastical Parish of St James Barkham

Receipts and Payments account

For the year ended 31 December 2020

	2020	2020	2020	2019
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Receipts				
Planned giving	142,086	-	142,086	146,033
Collections and other giving	4,871	-	4,871	8,189
Other voluntary receipts	-	1,500	1,500	1,500
Gift Aid recovered	19,690	-	19,690	36,980
Other receipts	100	30	130	1,015
Investment income	26	-	26	60
Receipts from church activities	1,082	-	1,082	1,465
Total receipts	167,855	1,530	169,385	195,243
Payments				
Cost of generating funds	104	-	104	667
Missionary and charitable giving	16,900	-	16,900	17,293
Clergy and staffing costs	136,350	324	136,674	136,135
Church running expenses	35,931	4,763	40,694	34,574
Hall running costs	365	-	365	1,042
Church Repairs & Maintenance	-	2,752	2,752	13,280
Governance costs	172	-	172	207
Total payments	189,824	7,839	197,663	203,201
Net receipts/(payments) before transfer	(21,968)	(6,309)	(28,278)	(7,957)
Transfers				
Gross transfers between funds - in	30,150	2,398	32,548	16,743
Gross transfers between funds - out	(32,548)	-	(32,548)	(16,743)
Net movement in funds	(24,336)	(3,911)	(28,278)	(7,957)
Total funds brought forward (1 January)	100,265	12,217	112,482	120,440
Total funds carried forward (31 December)	75,898	8,306	84,204	112,482

The Parochial Church Council of the Ecclesiastical Parish of St James Barkham

Statement of Assets and Liabilities

As at 31 December 2020

		Balance 31 Dec 2020 £	Balance 31 Dec 2019 £
Cash at bank and in hand			
Bank Current Account			
Bell ringers fund	Restricted	926	896
Church Plant fund	Designated	394	-
Church tower	Restricted	3,535	6,288
General fund	Unrestricted	36,741	67,939
Churchyard fund	Restricted	3,845	5,034
Agency collections*	Restricted	481	349
Maintenance fund	Designated	<u>8,508</u>	<u>3,508</u>
		54,431	84,014
Bank Deposit Account			
General fund	Unrestricted	<u>30,205</u>	<u>30,178</u>
		30,205	30,178
Cash in hand			
General fund	Unrestricted	<u>244</u>	<u>233</u>
		244	233
Total Cash at Bank and in hand		<u>84,879</u>	<u>114,424</u>
Liabilities			
Agency accounts			
Agency collection*	Restricted	<u>674</u>	<u>542</u>
		674	542
Creditors: due in one year			
General Fund	Unrestricted	<u>-</u>	<u>1,399</u>
		<u>-</u>	<u>1,399</u>
Total Liabilities		<u>674</u>	<u>1,941</u>
Grand Total		<u>84,205</u>	<u>112,483</u>

*Agency collections are those made on behalf of other parties, for example fees from weddings or funerals that are payable to the Diocese. These are not part of the church's finances but have a small cash impact

Notes to the accounts

Note 1: Basis of preparation

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Statement of Recommended Practice for Accounting and Reporting by Charities 2005.

The basis of accounting is the Receipts and Payments basis as permitted by this SORP.

General funds are unrestricted funds which are available for use at the discretion of the PCC for the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by the donors, including those donations received from specific appeals.

The PCC holds no Endowment funds.

Note 2: Receipts

	2020	2020	2020	2019
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Planned Giving				
Gift Aid - Bank	137,229	-	137,229	137,572
Other gifts	4,857	-	4,857	8,461
	142,086	-	142,086	146,033
Collections and other giving				
Collections	1,011	-	1,011	614
One-off Gift Aid gifts	3,860	-	3,860	7,575
	4,871	-	4,871	8,189
Other voluntary receipts				
Recurring grants	-	1,500	1,500	1,500
	-	1,500	1,500	1,500
Gift Aid recovered				
Tax recovered on Gift Aid	19,690	-	19,690	36,981
	19,690	-	19,690	36,981
Other receipts				
Other funds generated	100	30	130	1,015
	100	30	130	1,015
Investment income				
Bank and building society interest	27	-	27	60
	27	-	27	60
Receipts from church activities				
Fees for weddings and funerals	1,082	-	1,082	1,261
Bookstall sales to promote objectives	-	-	-	204
	1,082	-	1,082	1,465
Total receipts	167,856	1,530	169,386	195,243

Note 3: Payments

	2020	2020	2020	2019
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Cost of generating funds				
Bookstall costs	104	-	104	667
	104	-	104	667
Missionary and Charitable giving				
Giving to missionary societies	16,900	-	16,900	17,294
	16,900	-	16,900	17,294
Clergy and Staffing costs				
Stipends	74,796	-	74,796	72,695
Central costs	12,358	324	12,682	13,393
Minister expenses	1,291	-	1,291	4,305
Council tax	4,452	-	4,452	4,258
House rent	17,100	-	17,100	16,800
Mortgage	23,112	-	23,112	23,112
House Insurance	408	-	408	396
House Maintenance	1,753	-	1,753	445
Water rates	1,080	-	1,080	732
	136,350	324	136,674	136,136
Church Running Expenses				
Parish training and mission	30,242	2,074	32,316	24,912
Church running - insurance	2,428	-	2,428	2,465
Church maintenance	452	-	452	405
Upkeep of services	814	-	814	3,084
Upkeep of churchyard	-	2,689	2,689	66
Administration	927	-	927	1,006
Church running - electric	630	-	630	695
Church running - oil	311	-	311	1,039
Literature	40	-	40	29
Church Activities	89	-	89	873
	35,932	4,763	40,695	34,575
Hall running costs				
Village Hall rent	366	-	366	1,043
	366	-	366	1,043
Church repairs and maintenance				
Church major repairs - structure	-	2,752	2,752	13,280
	-	2,752	2,752	13,280
Governance costs				
Bank charges	172	-	172	207
	172	-	172	207
Total payments	189,824	7,839	197,664	203,201

Note 4: Summary of restricted and designated funds

Restricted Funds	Balance b/f 01/01/2020	Receipts	Payments	Transfers	Balance c/f 31/12/2020
	£	£	£	£	£
Bellringers fund	895	30	-	-	925
Church Tower fund	6,287	-	2,752	-	3,535
Churchyard fund	5,034	1,500	2,689	-	3,845
Youth Work fund	-	-	324	324	-
Plant fund	-	-	2,074	2,074	-
Total	12,217	1,530	7,839	2,398	8,305

Designated Funds	Balance b/f 01/01/2020	Receipts	Payments	Transfers	Balance c/f 31/12/2020
	£	£	£	£	£
Church Plant fund	-	7,560	32,316	25,150	394
Maintenance fund	(1,492)	-	-	5,000	3,507
Total	(1,492)	7,560	32,316	30,150	3,894

Bellringers fund (restricted)

The Bellringers fund was created in 2017 to fund maintenance of the bells in the church tower. It is funded by occasional receipts from the use of the bells.

Church Tower fund (restricted)

The Church Tower fund was established in 2017 to fund maintenance and repairs of the tower carried out in 2018, the funds of which were raised in an appeal to address the items noted in the Quinquennial Inspection report from 2015. There is expected to be no further significant outlay with respect to the Tower maintenance.

Churchyard fund (restricted)

The Churchyard fund receives grant and other monies for the maintenance of the churchyard.

Youth work fund (restricted)

The Youth Work fund was previously built up through specific donations to fund a Youth Worker and other Youth Work related activities, but these funds are now exhausted. As of the end of 2020 this is a dormant fund with no income or expenditure, and all youth work related activities are funded through the General fund.

Church plant funds (restricted and designated)

The Church Plant fund was established in 2016 to fund the Church at the Green, planted in 2017, with support continuing. Church at the Green (CTG) aims to become wholly funded through members (both

new members and those previously from Arborfield and Barkham churches). However, as it becomes established, additional support is provided from these churches to help CTG meet its expenses. This additional support varies from year to year depending on a number of factors and is agreed by the respective PCCs in consultation with the Arborfield and Barkham Parish Churches Trust (ABPCT) and the CTG Elders.

The Church Plant fund was originally set up as a restricted fund as donations were received from the church family and external organisations specifically to support the setup of CTG. By the end of 2019, the funds were exhausted, although two small transactions were recorded in 2020 against the restricted fund and paid out of the general fund.

In order to continue to track relevant income and expenditure related to the plant, a designated fund was used even once the restricted fund was exhausted. In 2020 payments were made to ABPCT, in line with agreed funding, totalling £32,316 (2019: £24,888). Receipts in the designated fund are made up of the giving of the members who left Barkham and joined CTG (£7,560); this is not restricted given these members continue to give to Barkham.

Maintenance fund (designated)

The Maintenance fund exists to provide a build-up of funds for significant projects primarily for the church building and minister's house. This is a designated fund with an annual transfer from the general fund of £5,000, as agreed by the PCC.

Note 5: Staff and Trustees

The church has no direct employees. Its activities are carried out by volunteers and by staff employed by an independent charity (The Arborfield and Barkham Parish Churches Trust). Grants paid to that trust to meet these costs are shown in the Clergy and Staffing costs section of note 3 above.

Included in the staff employed by that independent charity are Rev Julian Bidgood and David Horrocks, who are members of the PCC of St James Barkham and hence are trustees. The Clergy and Staffing costs shown in note 3 above represent the amounts paid to The Arborfield and Barkham Parish Churches Trust for provision of the services of Julian Bidgood and David Horrocks by that trust.

Independent Examiner's Report to the Parochial Church Council of Barkham PCC

I report on the accounts for the year ended 31 December 2020.

Respective responsibilities of the Parochial Church Council and the examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the financial statements. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of this 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 financial statements and seeking explanations from the 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Thomas Auden (CA)
Elm Tree Stables
Maiden Lane
Cherhill
SN118UZ

5 April 2021