

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

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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.

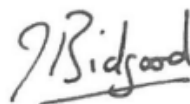
Details on any funds materially in deficit

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	8,508	3,508
		<u>54,431</u>	<u>84,014</u>
Bank Deposit Account			
General fund	Unrestricted	30,205	30,178
		<u>30,205</u>	<u>30,178</u>
Cash in hand			
General fund	Unrestricted	244	233
		<u>244</u>	<u>233</u>
Total Cash at Bank and in hand		<u>84,879</u>	<u>114,424</u>
Liabilities			
Agency accounts			
Agency collection*	Restricted	674	542
		<u>674</u>	<u>542</u>
Creditors: due in one year			
General Fund	Unrestricted	-	1,399
		<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