



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

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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, reading "Julian Bidgood". The signature is written in a cursive style with a large initial 'J'.

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.