



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

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# **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
<b>Total receipts</b>	<b>176,414.87</b>	<b>2,497.00</b>	<b>178,911.87</b>	<b>209,654.39</b>
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	-
<b>Total payments</b>	<b>180,348.41</b>	<b>2,438.37</b>	<b>182,786.78</b>	<b>192,513.08</b>
<b>Net receipts / (payments) before transfer</b>	<b>(3,933.54)</b>	<b>58.63</b>	<b>(3,874.91)</b>	<b>17,141.31</b>
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	-	-	-	-
<b>Net movement in funds</b>	<b>(3,933.54)</b>	<b>58.63</b>	<b>(3,874.91)</b>	<b>17,141.31</b>
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 £
<b>Cash At Bank And In Hand</b>			
<b>Bank Current Account</b>			
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
		<b>68,805.19</b>	<b>71,644.81</b>
<b>Bank Deposit Account</b>			
General Fund	Unrestricted	30,273.25	30,207.54
		<b>30,273.25</b>	<b>30,207.54</b>
<b>Cash in hand</b>			
General Fund	Unrestricted	243.76	243.76
		<b>243.76</b>	<b>243.76</b>
<b>Total Cash at Bank and in hand</b>		<b>99,322.20</b>	<b>102,096.11</b>
<b>Liabilities</b>			
<b>Agency accounts</b>			
Agency collection*		1,851.00	750.00
		<b>1,851.00</b>	<b>750.00</b>
<b>Total Liabilities</b>		<b>1,851.00</b>	<b>750.00</b>
<b>Grand Total</b>		<b>97,471.20</b>	<b>101,346.11</b>

\*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
	<b>166,491.18</b>	<b>2,407.00</b>	<b>168,898.18</b>	<b>201,244.92</b>
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
	<b>3,447.98</b>	<b>-</b>	<b>3,447.98</b>	<b>1,820.60</b>
Investments	-			
Investment income	-			
Bank and building society interest	65.71	-	65.71	3.01
	<b>65.71</b>	<b>-</b>	<b>65.71</b>	<b>3.01</b>
Other receipts	-			
Other receipts	-			
Other receipts	6,410.00	90.00	6,500.00	6,585.86
Insurance claims	-	-	-	-
	<b>6,410.00</b>	<b>90.00</b>	<b>6,500.00</b>	<b>6,585.86</b>
<b>Total receipts</b>	<b>176,414.87</b>	<b>2,497.00</b>	<b>178,911.87</b>	<b>209,654.39</b>

### 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	-
	<b>180,348.41</b>	<b>2,438.37</b>	<b>182,786.78</b>	<b>192,513.08</b>
<b>Total Payments</b>	<b>180,348.41</b>	<b>2,438.37</b>	<b>182,786.78</b>	<b>192,513.08</b>

## 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
<b>Total</b>	<b>8,533</b>	<b>2,497</b>	<b>2,438</b>	<b>-</b>	<b>8,592</b>

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
<b>Total</b>	<b>13,508</b>	<b>325</b>	<b>12,000</b>	<b>16,675</b>	<b>18,508</b>

### 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.