



**Annual Report and Financial Statements
of the Parochial Church Council**

**for the year ended
31 December 2022**

Annual Report for 2022

Background

Christ Church Wokingham was founded as a 'church plant' from Barkham Parish Church in September 2004, and was originally called The Church at the White House School. While maintaining strong links with the Arborfield and Barkham family of churches, the Church at the White House became a Conventional District on 10 June 2007, and is part of the Diocese of Oxford within the Church of England. In April 2013, following the closure of the White House School, the church was renamed Christ Church Wokingham.

The correspondence address of the church is:

Christ Church Wokingham
c/o The Church Office
The Rectory
Church Lane
Arborfield
Berkshire
RG2 9HZ

Purpose

The principal purpose of Christ Church Wokingham is the promotion of the Gospel of our Lord Jesus Christ, according to the doctrines and practices of the Church of England. To this end, the Parochial Church Council (PCC) seeks to co-operate with the minister and incumbent in promoting in the ecclesiastical parish the whole mission of the Church – pastoral, evangelistic, social and ecumenical.

Structure, governance and management

The PCC is a corporate body established by the Church of England and operates under the Parochial Church Council Powers Measure. The PCC, which was previously excepted from registration with the Charity Commission by Statutory Instrument 180 Charities (Exception from Registration) Regulations 1996, registered as a charity (registration number 1193475) on 10 February 2021.

The appointment of PCC members is governed by, and set out in, the Church Representation Rules. Members of the PCC are either elected by the Annual Parochial Church Meeting or are co-opted onto the PCC.

PCC members who served from 1 January 2022 until the date this report was approved are:

<i>Incumbent</i>	Rev'd Piers Bickersteth	
<i>Minister</i>	Rev'd Joel Knight	Chairman (From 23 May 2022)
<i>Church</i>		
<i>Wardens</i>	Martin Northend	Chairman (until 22 May 2022)
	Helen Hotchkiss	(Appointed Secretary APCM 23 May 2022)
<i>Elected</i>	Linda Clements	
<i>Members</i>	Ellen Crewe	Deanery Synod lay member (Resigned 16 March 2022)
	Simon Fawkes	Deanery Synod lay member
	Ian Stewart	(nominated to Deanery Synod from APCM 23 May 2022)
	Ros White	(Stood down APCM on 23 May 2022)
	Joyce Dunning	(From APCM 23 May 2022)

Graham Richardson (From APCM 23 May 2022, previously co-opted member)
Philippa Allan
Paul Hucklesby

Co-Opted Members Mellissa Tuthill (as Children's and Youth Minister)

At 31 December 2022 there were 60 members on the Electoral Roll of the church.

Minister's Review

Activities

As a church we meet each week on a Sunday morning for worship and praise, service of one another and mutual fellowship and encouragement. Meeting in a local school a large percentage of the congregation is involved in setting up and setting down each week and in giving their time and talents to running each Sunday service. As part of these weekly gatherings, we run children's work for 0-14s. As the most publicly visible aspect of what we do each week we hope that by manner, feel and welcome we are a context whereby others from the town of Wokingham, and surrounding areas, may visit and be drawn into our church life. We're firmly committed to walking with one another through life and in encouraging one another to live for the Lord Jesus. To that end we run various weekly groups, mostly meeting in homes, through the week where we discuss the Scriptures, pray together and seek to support one another. We have links with a 'wider family' of churches and run a ministry to the elderly as well as youth work for 11-18s as joint ventures. The church has been pleased to continue links with Faith, the Carter family ministering in Thailand, Yeldall Manor, a local Christian drug and alcohol rehabilitation centre and Arab World Ministries. After many years of support John and Mary Featherstone, ministering in France, retired and our support of them now comes to an end.

Performance

The church has welcomed both new members and people returning to regular church attendance following disruption caused by the pandemic. We have run two 'welcome lunches' to welcome new people into church life over the year. There has also been a rise in people visiting us occasionally. The change in makeup of the church family has required careful thought about integration and there are ongoing conversations about making changes to reflect who we now are and facilitate new people coming into our church life. Several initiatives to enable children and young people to engage with church life have been started over the year and these are an encouragement. Courses to enable people to consider the claims of the Christian faith have been run. There have been steps taken to clarify our relationship with the Diocese of Oxford and there has been progress towards receiving a 'Bishop's Mission Order'. Some outreach activities that ran before the pandemic haven't restarted and these are subject to an ongoing process of review.

Joel Knight
Minister

Financial review 2022

Overview

2022 has been another year where we have been reminded of our dependence on our Heavenly Father. The ministerial vacancy at the start of 2022, and subsequent Children's and Youth Worker (CYW) absence has been the cause of Christ Church's strong financial performance in 2022. We end the year with large reserves but an expectation of a significant deficit in the coming years. These reserves, if properly stewarded, will provide time to make the necessary changes to reach financial stability.

Were it not for the period of time Christ Church spent without a permanent Minister and absence of the CYW, the church would have made a large deficit in the year ending 31 December 2022.

Despite everything that has occurred in 2022 the Church is in good financial health although it will be necessary to take proactive measures to ensure this remains the case.

Financial position

The PCC began 2022 with reserves of £38,872 all of which was unrestricted (2021: £24,614).

In 2022, the PCC received unrestricted income of £99,908, an 8% decrease on the previous year (2021: £107,437), while its unrestricted expended resources decreased to £93,028 (2021: £93,180). The main reason for the decrease in income was due to a decrease in large one-off gifts which would have been recognised as income over the course of the year and due to the level of reserves it was not a matter of concern in 2022 due to the reduction in expenditure. The section below on future outlook will address the approach to be taken in 2023 and beyond. The large decrease in expenditure was the result of the post of Minister being vacant for the first quarter, saving significant outgoings apart from a contribution towards Barkham PCC's costs of employing David Horrocks,, and salary savings resulting from the CYW's extended absence. As a result, in 2022, the PCC recorded a surplus on its unrestricted funds of £6,880 (2021: £14,258). Restricted income of £363 (2021: 297) was received from Wokingham Borough Council on behalf of a member of the church who ran a "Christians Against Poverty" course. All restricted gifts were paid out/ used in the year.

Consequently, at the end of 2022, the PCC's unrestricted reserves have risen to £45,752.

Income

The voluntary income received by CCW in 2022 has fallen to £99,908 (2021 £107,437) (including bank interest). Over 90% of church voluntary income is covered by gift aid.

Expenditure

Unrestricted General Fund

The PCC continues a tithing policy to give away 10% of its unrestricted voluntary income. In relation to 2022, we will give away £9,995 to a number of missionary and charitable organisations (2021: £10,744). We have supported many of these mission partners for some years, both financially and in our prayer life. In 2022 the Mission Committee decided that one of partner shares (i.e. 1/6th) should continue to be used flexibly rather than committed at the outset to a single partner organisation. This has continued with all of the funds raised in 2021 being distributed in 2022. The 2021 funds were distributed evenly between the existing 5 mission partners and a one-off donation to Friends International to support Julia Trerbach in her work with them.

The main cost of the church is that of supporting the minister, Joel Knight, and our Children's and Youth worker (CYW) Mellissa Tuthill. Members of staff are employed by the Arborfield and Barkham Parish Churches' Trust,

in the case of Mellissa 50% of her time is allocated to CCW, the rest being split between all the Churches which are part of the Arborfield and Barkham Benefice. Joel is paid the standard Diocesan ministerial stipend and Mellissa a salary in line with similar positions in other Churches. The PCC reimburses the Trust for all staff employment costs including rented accommodation for the Minister. Work-related expenses are directly reimbursed by the PCC. The total cost of Minister's employment (part of year) was £47,561 (2021: £44,053) and Mellissa's employment costs for 2022 were reduced to £11,118 (2021 £22,010) due to a prolonged absence. In addition the PCC reimbursed the Trust for expenses incurred at the start of Joel's employment (£4,970). During the early part of 2022 CCW benefited greatly from David Horrocks' ministry. During this time David remained a member of staff at Barkham Church. In recognition of his work CCW PCC made a contribution of £6,000 to the Barkham Church PCC via the Trust.

Administration and support costs rose to £6,356 (2021: £4,536) due to CCW taking on an increased share of the central ABPCT office costs.

The running costs of the Church, including rent paid to St Crispin's school for use of the 6th Form Centre for Sunday worship dropped slightly to £6,654 (2021 £7,337).

Church Reserves

At the end of 2022 Church Reserves had risen to £45,752 (2021: £38,872). This policy continues to fall in line with Charity Commission's guidance for good financial management and ABCH Trust's policies.

In December 2022 the Standing Committee reviewed the Reserves target, as required under the policy, and increased it to £29,000. At the end of 2022 the Church held reserves of £45,752. We expect reserves to be reduced to the agreed target level in 2024 based on current expenditure commitments. The Church holds its bank accounts at the Wokingham branch of HSBC.

Independent Examiner

The Accounts are audited by Trevor James as independent examiner in compliance with Good Practice.

Charity Registration

In accordance with Church of England and Charity Commission requirements, CCW is directly registered with the Charity Commission. This is a legal requirement as our annual income now regularly exceeds the £100,000 pa threshold. The marginal drop below this threshold in 2022 is not expected to be retained in 2023 so this requirement remains. The Church is registered as a Charity under the name of "Christ Church Wokingham" with a charity number 1170524. Members of the PCC are trustees but not the Priest in Charge (Piers Bickersteth) nor the Minister Joel Knight. Martin Northend is the Chairman.

This registration has no noticeable effect on the functioning of CCW which remains part of the Arborfield / Barkham group of Churches and the wider Church of England. The Church accounts and annual return will be submitted to the Charity Commission on approval at the APCM.

Looking forward

2022 has been a year of changes for Christ Church Wokingham, for which we have placed our faith in God. In financial terms we have continued to meet the church costs and made a healthy surplus.

We are pleased that the Joel Knight has now joined the Church and we have greatly benefited from his ministry.

The vacancy in the Minister's position and the prolonged CYW absence has resulted in a considerable reserve. With the expectation of the Minister being in place throughout 2023 and the CYW returning to work it is predicted that a significant deficit will occur in 2023. It is proposed to mitigate this by a combination of a

drawdown of the reserves and a gift day. If this situation continues into the latter part of 2023 the PCC will consider the necessary options to maintain the financial stability of the church.

Since the appointment of Joel Knight discussions have been initiated for CCW to regularise its position in Wokingham with the Church of England (C of E). As part of this programme there is the potential for replacing the existing charity structure with a charitable incorporated organisation (CIO). These discussions are ongoing and no decisions have been made. Regardless of any arrangement that may be made, the Church remains committed to being a fully self-funded C of E church within the Arborfield and Barkham family of churches. As part of the regularisation of CCW's position within the C of E it has been decided to contribute a portion of "Parish Share" to central funds. These contributions will be phased in over 5 years and will cover services and benefits received by the Church from the Central C of E. Examples of these include contribution to training of clergy and central management of safeguarding activities.

The ongoing health of the Church accounts will remain dependent upon growing the congregation, its donor base and prudent financial management.

We end 2022 reminded once again that we are in God's hands financially and that nothing that we do is achieved through our own effort but by His provision.

Graham Richardson & Zoe Hubbard

Financial Statements for 2022

Statement of Financial Activities

for the year ended 31 December 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	Funds	Funds		
	£	£	£	£
Notes:	3 and 4	5 and 6		
Incoming resources				
Voluntary income	99,651	-	99,651	107,575
Investment income	26	-	26	1
Other incoming resources	231	363	594	297
Total incoming resources	99,908	363	100,271	107,873
Resources expended				
Church activities	93,028	-	93,028	(93,318)
Other activities	-	363	363	(297)
Total resources expended	93,028	363	93,391	(93,615)
Net incoming / (outgoing) resources before transfers	6,880	Nil	6,880	14,258
Net movement in funds	6,880	Nil	6,880	14,258
Value of fund at 1 January	38,872	Nil	38,872	24,614
Value of fund at 31 December	45,752	nil	45,752	38,872

Balance Sheet

as at 31 December 2022

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £	2021 Total £
Current assets				
Debtors (Note 7)	32,236	-	32,236	28,966
Prepayments (Note 8)	6,000	-	6,000	-
Cash at bank	17,586	-	17,586	24,250
Total current assets	55,822	-	55,822	53,126
Creditors: amounts falling due within one year				
Creditors (Note 9)	(1,412)	-	(1,412)	(974)
Accruals (Note 10)	(8,345)	-	(8,345)	(12,823)
Deferred income (Note 12)	(313)	-	(313)	(547)
Total creditors	(10,070)	-	(10,070)	(14,344)
Net assets / (liabilities)	45,752	-	45,752	38,872
 Total funds brought forward	 38,872	 Nil	 38,872	 24,614
Net movement in funds	6,880	Nil	6,880	14,258
Total funds carried forward	45,752	Nil	45,752	38,872

Approved by the Parochial Church Council on April 2023 and signed on its behalf by:

Joel Knight
Chair of PCC, Minister

Graham Richardson
Co-Treasurer

Zoe Hubbard
Co-Treasurer

The notes on pages 8 to 15 form part of these 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. The financial statements have been prepared under the historical cost convention, and include all transactions, assets and liabilities for which the PCC is responsible in law. Unrestricted funds are general funds which can be used by the PCC for ordinary purposes. Restricted funds represent donations received for a specific purpose which may only be used for that purpose.

In 2009, the PCC changed from accounting on a receipts and payments basis to accounting on an accruals basis. The reason for this change is that the PCC believe, as the work of the church has grown, that accruals-based accounts will give a fairer representation of the church's financial position on an on-going basis.

Note 2: Accounting policies**Incoming resources**

Recognition of incoming resources	All planned giving, donations and collections are recognised in the Statement of Financial Activities (SoFA) when they are received. One-off gifts are generally recognised when they are received, except for gifts of over £1,000 that are received in response to the annual giving appeal which are recognised over the following 12 months. All other income is recognised when it is receivable.
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All incoming resources are accounted for gross.

Tax reclaims on donations	Tax refunds are recognised when the incoming resource to which they relate is recognised.
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Resources expended

Recognition of expended resources and liabilities	Expenditure and liabilities are recognised as soon as there is a legal or constructive obligation on the PCC. All other expenditure is recognised when it is incurred.
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All expenditure is accounted for gross.

Assets

Tangible fixed assets	Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or a reasonable value on receipt.
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Reserves

The PCC aims to keep approximately three months' worth of general running costs in reserves. The PCC is committed to maintaining our reserves at an appropriate level

Note 3: Unrestricted General Fund		2022		2021	
Incoming resources		£	£	£	£
Voluntary income					
Regular donations under gift aid		71,939		71,356	
Other regular donations		5,910		11,065	
Total regular donations		77,849		82,421	
Gift aid reclaimed		18,085		17,839	
Gift aid incorrectly reclaimed		-		(12)	
Regular income		95,934		100,248	
One-off donations under gift aid		2,087		5,575	
Other one-off donations		1,208		220	
Total one-off donations		3,294		5,795	
Gift aid reclaimed		422		1,394	
Gift aid incorrectly reclaimed		-		-	
One-off income		3,716		7,189	
Total			99,651		107,437
Investment income					
Bank interest		26		1	
Total			26		1
Income from church activities					
Bookstall, parochial fees, etc.		231		-	
Total			231		-
Other income					
					-
Total incoming resources			99,908		107,438

Note 4: Unrestricted General Fund resources expended on church activities	2022		2021	
	£	£	£	£
Missionary and charitable gifts				
Andrew Carter (mission partner)	(1,665)		(1,790)	
Faith	(1,665)		(1,790)	
Arab World Ministry of Pioneers	(1,665)		(1,790)	
Powerline Trust	(1,665)		(1,790)	
Yeldall Manor	(1,665)		(1,790)	
Julia Trerbach	-		(1,790)	
Unallocated ¹	(1,670)		(4)	
Other charitable gifts	-		-	
Total		(9,995)		(10,744)
Ministry costs				
Minister's costs				
Salary, National Insurance				
Contributions and pension	(26,997)		(35,163)	
Housing	(20,079)		(17,656)	
EOY adjustment from ABPCT	-		8,912	
Resettlement costs	(4,970)		-	
Expenses	(485)		(146)	
Total minister's costs	(52,531)		(44,053)	
Youth and Children's worker				
Salary, National Insurance				
Contributions and pension	(10,985)		(21,006)	
Expenses	(133)		(689)	
Staff Development	-		(315)	
Total minister's costs	(11,118)		(22,010)	
Share of David Horrocks' costs				
Contribution to Barkham PCC ²	(6,000)		(4,500)	
Staff Team Development	(374)			
Total		(70,023)		(70,563)
Church activities				
School rent	(5,670)		(6,053)	
Outreach activities	(223)		(360)	
Resources and equipment	(172)		(482)	
Service costs	(33)		(18)	
Friday Club / Lasers / Sunday Club	(89)		(264)	
Refreshments	(327)		(150)	
Grub club	-		(10)	
Other	(140)		-	
Total		(6,654)		(7,337)

Administration

¹ It was agreed on 24 March 2022 that the £1670 unallocated at 31 December 2022 would be given to John and Mary Featherstone (Powerline Trust) as a retirement gift.

² CCW PCC agreed to contribute £1500pcm to Barkham PCC to reflect David Horrocks' role as caretaker minister for CCW during the period of ministerial interregnum.

Share of Arborfield & Barkham church office cost	(4,604) ³	(2,318)
Insurance	(385)	(401)
Other administration costs	(1,237)	(1,747)
Parochial fees	(70)	(70)
Bank charges	(60)	-
Total	(6,356)	(4,536)
Total resources expended	(93,028)	(93,180)

Note 5: CAP account	2022		2021	
	£	£	£	£
Incoming resources				
Invoices paid by Wokingham Borough Council	363		297	
Total		363		297
Resources expended				
Invoice amounts transferred to Brian Allan	(363)		(297)	
Total		(363)		(297)
Net movement in funds		nil		nil
Value of fund at 1 January		-		-
Value of fund at 31 December		nil		nil

Brian Allan runs a Christians Against Poverty course for Wokingham Borough Council. CCW facilitates the invoicing for this course but does not take an active part in organising it.

Note 6: Restricted Grub Club	2022		2021	
	£	£	£	£
Incoming resources				
One-off donations	-		110	
Gift aid reclaimed	-		28	
Total		-		138
Resources expended				
Restricted gifts	-		(138)	
Total		-		(138)
Net movement in funds		-		Nil
Value of fund at 1 January		-		-
Value of fund at 31 December		-		Nil

A specific request was made for donations to fund Grub Club at Easter 2021. Costs exceeded donations by £10 so this excess is reflected as unrestricted church expenditure.

³ The increase in central office costs this year is due to change of allocation following CCW's appointment of our new minister and retention of CCW space in the shared office.

Note 7: Debtors	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £	2021 Total £
HM Revenue & Customs (gift aid)	20,140	-	20,140	20,387
Arborfield and Barkham Parish Churches Trust	12,096	-	12,096	8,579
Debtors	32,236	-	32,236	28,966

HMRC debt is in respect of tax reclaimable on donations received under gift aid which had not been claimed and received as at 31st December.

ABPCT debt is in respect of overpayments made by CCW with respect to the Children's and Youth Worker's salary and adjustments to central costs and Minister's employment costs.

Note 8: Prepayments

On securing housing for the new minister in April 2022, CCW paid a year's rent in advance at the rate of £2000 pcm. From April 2023 CCW will pay a combined amount to the Arborfield and Barkham Parish Churches' Trust in respect of rent, council tax and water rates for the minister's housing allowance.

Note 9: Creditors and Other Liabilities	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £	2021 Total £
St Crispin's School rent	(1,050)	-	(1,050)	(420)
Minister's expenses	(225)	-	(225)	(53)
Philippa Allan	(137)	-	(137)	-
Total	(1,412)	-	(1,412)	(974)

Note 10: Accruals	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £	2021 Total £
Missionary and charitable gifts				
Andrew Carter (mission partner)	(1,665)	-	(1,665)	(1,790)
Faith	(1,665)	-	(1,665)	(1,790)
Arab World Ministry of Pioneers	(1,665)	-	(1,665)	(1,790)
Powerline Trust	(15)	-	(15)	(1,790)
Yeldall Manor	(1,665)	-	(1,665)	(1,790)
Unallocated	(1,670)	-	(1,670)	(2,083)
Julia Trerbach	-	-	-	(1,790)
Total	(8,345)	-	(8,345)	(12,823)

The Church continues to maintain the policy that 10% of its unrestricted income is gifted to mission work. This is split equally between our 6 mission partners (previously 5 and an unallocated 6th share). £1,650 was paid to the Powerline Trust before the end of the year based on estimated accounts, due to the Featherstones' planned retirement. The unallocated amount of £1,670 includes £5 due to rounding. Following year end, on 24 March 2023 the Church mission committee decided to gift the unallocated 6th share to the Featherstones as a retirement gift.

Note 11: Summary of Fund Movements

	Unrestricted Funds		Restricted Funds		Total
	General Fund	Total	CAP (Brian Allan)	Total	
	£	£	£	£	£
Balance as at 1 January 2022	38,872	38,872	nil	nil	38,872
Incoming resources	99,908	99,908	363	363	100,271
Resources expended	(93,028)	(93,028)	(363)	(363)	(93,391)
Balance as at 31 December 2022	45,752	45,752	nil	nil	45,752

Note 12: Summary of Assets by Fund at 31 December 2022

	Unrestricted Funds		Restricted Funds		Total
	General Fund	Total	No restricted funds	Total	
	£	£	£	£	£
Current assets					
Debtors	32,236	32,236	-	-	32,236
Cash at bank and in hand	17,586	17,586	-	-	17,586
Prepayments	6,000	6,000	-	-	6,000
Total current assets	55,822	55,822	nil	nil	55,822
Creditors: amounts falling due within one year					
Creditors	(1,412)	(1,412)	-	-	(1,412)
Accruals	(8,345)	(8,345)	-	-	(8,345)
Deferred income	(313)	(313)	-	-	(313)
Other Liabilities	-	-	-	-	-
Total creditors	(10,070)	(10,070)	nil	-	(10,070)
Net assets / (liabilities)	45,752	45,752	nil	nil	45,752

Note 13: Related Party Transactions

Christ Church Wokingham is a registered charity (under Charity Number 1193475) and as such the Trustees are the Elected Members of the PCC and the only related parties. In the year ended 31 December 2022 there were no transactions with related parties other than donations by Elected Members to Christ Church Wokingham. From time to time related parties pay for goods and services on behalf of the PCC and are subsequently reimbursed. At 31 December 2022 reimbursement of £137 was due to Philippa Allan.