



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

**for the year ended
31 December 2023**

Annual Report for 2023

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.

<i>Incumbent</i>	Rev'd Piers Bickersteth	(Resigned 4 Feb 2024)
<i>Minister</i>	Rev'd Joel Knight*	Chairman
<i>Church Wardens</i>	Martin Northend*	
	Helen Hotchkiss*	(Until APCM 26 April 2023)
	Jayne Yeo*	(Appointed APCM 26 April 2023)
<i>Elected Members</i>	Linda Clements	
	Ian Stewart*	Deanery Synod Lay member
	Simon Fawkes	Deanery Synod lay member
	Joyce Dunning	
	Graham Richardson*	Treasurer
	Philippa Allan	
	Paul Hucklesby	

	Eva Simmons	(Appointed APCM 19 th June 2023)
	Elliot Harding	(Appointed APCM 19 th June 2023)
<i>Co-Opted Members</i>	Melissa Tuthill	(as Children's and Youth Minister- resigned 12 November 2023)
Secretary	Julie Wilding	(Appointed Secretary 26 April 2023 see comment below)

Members marked with an asterisk are on Standing Committee.

Julie Wilding is not an elected or co-opted member of the PCC but attends in her capacity of note-taker and secretary.

At 31 December 2023 there were 73 members on the Electoral Roll of the church. This is an increase from 60 members on the Roll on 31st December 2022.

Minister's Review

Activities

As a church, we gather weekly to listen to the Scriptures, sing, pray, serve and spend time with one another. 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 energies 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. We have recently added a couple working in east Asia to this group, who have been sent by the UK based Crosslinks mission organisation.

Performance

We've seen significant numbers of visitors over the course of the year and a proportion have stuck with us. We feel increasingly diverse as a church, both in terms of cultural background and in terms of age and we've been pleased to get both younger and older over the past year. We have a large proportion of the church meeting in small groups across the week, normally in the homes of church family members and a reorganisation in summer/autumn '23 has enabled newcomers to join a group. We continue to work at integrating newcomers and bringing newer people into leadership and volunteering positions. Our monthly midweek prayer meeting has outgrown the homes we used to use and now we make use of a room provided by Norrey's Church, a local church with whom we are on good terms. Our provision for young people has strengthened over the year with a good team running Rooted, for 15-18s, in partnership with the other ABCH churches. Courses to enable people to consider the claims of the Christian faith have been run and explore baptism have been run.

Future

We continue to work towards the regularisation of CCW's position within the Church of England. These discussions are ongoing, and no decisions have been made. There is now greater clarity about the state of play and issues to resolve than a year ago, which we're grateful for. The Church remains hopeful of being a fully self-funded C of E church. And whatever the future holds we plan to continue our close links with the other ABCH churches in our 'family' of churches.

Joel Knight
Minister

Financial review 2023

Overview

Once again, 2023 has reminded us of the provision of our loving God and our need to base our strength on Him, not material wealth. Throughout 2023 the spiritual and administrative running of the church has been led by our minister, Joel Knight. Mellissa Tuthill, our Children and Youth Worker (CYW) was partially absent due to personal reasons throughout 2023 and sadly resigned in the autumn. As a result of the CYW vacancy during part of 2023, CCW made a small surplus in the financial year. We end the year with comfortable reserves but an expectation of a significant annual deficit in the coming years if a CYW is appointed on the same terms as previously. These reserves, if properly stewarded, will provide some time to make the necessary changes required for the church to achieve financial stability.

Despite everything that has occurred in 2023, the Church is in good financial health although this cannot be assumed to remain the case without careful planning.

Financial position

The PCC began 2023 with reserves of £45,752 all of which was unrestricted (2022: £38,872).

In 2023, the PCC received unrestricted income of £114,903, a 14% increase on the previous year (2022: £100,271), while its unrestricted expended resources increased 21% to £113,634 (2022: £93,391). The increase in annual income was largely due to Church growth in both members and regular donors. The large increase in expenditure on church activities was the result of the post of Minister being occupied for the full year after the inter-regnum which extended into 2022. Expenditure was also suppressed by the extended absence, and later resignation of the CYW. As a result, in 2023, the PCC recorded a surplus on its unrestricted funds of £1,269 (2022: £6,880).

Consequently, at the end of 2023, the PCC's unrestricted reserves have risen to £47,021.

There were no restricted funds received, spent or carried forward during 2023.

Income

Income received by CCW in 2023 has risen to £114,903 (2022 £102,271) including interest. Over 95% of donations to CCW are eligible for gift aid which is reclaimed from HMRC.

Expenditure

Unrestricted General Fund

The PCC continues a tithing policy to give away 10% of its unrestricted voluntary income. In relation to 2023, we will give away £11,431 to a number of missionary and charitable organisations (2022: £9,995). We have supported many of these mission partners for some years, both financially and in our prayer life.

The Mission Committee advises the PCC on the distribution of these funds. In 2023 a number of changes were made to both the recipients and the mechanism by which the donations are made. Our long standing mission partners, John and Mary Featherstone (Powerline Trust), retired from paid mission service during this year and it was agreed that the £1,670 remaining unallocated at the end of 2022 would be donated to them as a retirement gift.

In 2023 we also changed our long-standing practice of paying missionary gifts as a lump sum in arrears, following finalisation of the annual accounts, to paying set monthly amounts to each mission partner based on forecast income for the year. The monthly payments are an amount fixed by the PCC at the start of the

year and are based on 5/6ths of the expected total missionary giving for the year, which allows for some flexibility if CCW's income falls unexpectedly during the year and mitigates against the risk of overpayment. Any resulting surplus is distributed at the end of the financial year on the recommendation of the mission committee. At the end of 2023 these unallocated funds stood at £3,436.

The Mission Committee also agreed to reduce the number of partners to 4 in 2024. This will allow greater effectiveness by concentrating resources on fewer objectives.

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 was allocated to CCW, the rest being split between all the Churches which are part of the Arborfield and Barkham Benefice. Joel was 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 Joel's employment was £66,185 (2022: £47,561 due to the position being vacant for part of the year) and Mellissa's employment for 2023 was £10,367 (2022 £11,118).

Administration and support costs provided through the Arborfield and Barkham Churches Trust increased significantly to £17,096 (2022: £6,356). The underlying reasons for this increase are twofold:-

- 1) The decision by the PCC in 2022 to commence making partial Parish Share contributions to reflect the services provided by the Diocese of Oxford (e.g. safeguarding, HR support, clergy training etc.). This amounted to £3,165 in 2023 but in agreement with the diocese this will be increased in phases over the next 3 years.
- 2) The requirement by both CCW and the ABCH Trust to engage legal services to address a number of matters and governance issues, including ongoing discussions with the Diocese relating to the granting of a Bishop's Mission Order, and a response to a Data Subject Access Request from a 3rd party. These amounted to £6,775.

The core running costs of the Church comprise rent paid to St Crispin's school for use of the 6th Form Centre for Sunday worship. In 2023 this increased to £6,139 (2022: £5,670). Expenditure on church activities other than school rent also increased to £1,576 (2022: £984) reflecting an increase in church activities and events. The church has continued to develop its partnership with Norrey's Church, beginning to hold our monthly prayer meetings at their venue in 2023.

Church Reserves

At the end of 2023 Church Reserves had risen to £47,021. These funds have risen modestly from £45,752 at the end of 2022.

In December 2023 the PCC reviewed its policy relating to its Reserves target to ensure it was in line with the Charity Commission's guidance for good financial management and ABCH Trust's policies. This was increased to represent 3 months' total expenditure, as opposed to 3 months of expenditure apart from mission giving. This was to reflect the change in approach to distribution of mission funds whereby they are distributed throughout the year and not in arrears from monies already accumulated. In line with this policy the reserves target for 2024 has been set at £32,500. At the end of 2023 the Church held reserves of £47,021.

Whilst these reserves remain healthy, it should be pointed out that approximately £27,000 of these reserves are due to the reduction in staff costs due to absence and vacancy during 2022 and 2023. Without these reductions the reserves would be approximately £20,000 - significantly lower than the target of £32,500.

The Church holds its bank accounts at the Wokingham branch of HSBC.

Independent Examiner

The Accounts are examined by Trevor James as independent examiner in compliance with Charity Commission Directions.

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 annual threshold. 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

2023 has seen consolidation and growth for Christ Church Wokingham, for which we are grateful to God. In financial terms we have continued to meet the church costs and made a small surplus due to the prolonged absence, and subsequent departure of the CYW.

The reduced staff costs over 2022 and 2023 have resulted in a considerable reserve. With the expectation of the Minister continuing to be in place throughout 2024 whether or not the Church remains in surplus will depend whether or not resources are required to fund a CYW position. This remains under review both within CCW and the ABCH Trust but it is not anticipated that a CYW will be appointed in FY 2024.

There have been continued efforts towards the regularisation of CCW's position within the Church of England. These discussions are ongoing and further details are included in the Minister's report section of this document.

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

We end 2023 reminded that without God we build in vain, but with God anything is possible.

Graham Richardson & Zoe Hubbard

Financial Statements for 2023

Statement of Financial Activities

for the year ended 31 December 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	Funds	Funds		
	£	£	£	£
Notes:	3 and 4	5		
Incoming resources				
Voluntary income	113,391	-	113,391	99,651
Investment income	621	-	621	26
Other incoming resources	891	-	891	231
CAP income	-	-	-	363
Total incoming resources	114,903	-	114,903	100,271
Resources expended				
Church activities	(110,162)	-	(110,162)	(93,028)
Other activities	(3,165)	-	(3,165)	-
CAP expenditure	-	-	-	(363)
Prior Year Adjustment	(307)	-	(307)	-
Total resources expended	(113,634)	-	(113,634)	(93,391)
Net incoming / (outgoing) resources before transfers	1,269	-	1,269	6,880
Net movement in funds	1,269	-	1,269	6,880
Value of fund at 1 January	45,752	-	45,752	38,872
Value of fund at 31 December	47,021	-	47,021	45,752

Balance Sheet

as at 31 December 2023

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Total £
Current assets				
Debtors (Note 6)	22,868	-	22,868	32,236
Prepayments	-	-	-	6,000
Cash at bank	45,621	-	45,621	17,586
Total current assets	68,489	-	68,489	55,822
Creditors: amounts falling due within one year				
Creditors (Note 7)	(15,282)	-	(15,282)	(1,412)
Accruals (Note 8)	(5,061)	-	(5,061)	(8,345)
Deferred income	(1,125)	-	(1,125)	(313)
Total creditors	(21,468)	-	(21,468)	(10,070)
Net assets / (liabilities)	47,021	-	47,021	45,752
 Total funds brought forward	 45,752	 -	 45,752	 38,872
Net movement in funds	1,269	-	1,269	6,880
Total funds carried forward	47,021	-	47,021	45,752

Approved by the Parochial Church Council on April 2024 and signed on its behalf by:

Joel Knight
Chair of PCC, Minister

Graham Richardson
Co-Treasurer

Zoe Hubbard
Co-Treasurer

The notes on pages 9 to 16 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.

The accounts are prepared on an accruals basis to 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 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		2023		2022	
Incoming resources		£	£	£	£
Voluntary income					
Regular donations under gift aid		80,433		71,939	
Other regular donations		6,700		5,910	
Total regular donations		87,133		77,849	
Gift aid reclaimed		20,108		18,085	
Gift aid incorrectly reclaimed		-		-	
Regular income		107,241		95,934	
One-off donations under gift aid		4,920		2,087	
Other one-off donations		-		1,208	
Total one-off donations		4,920		3,295	
Gift aid reclaimed		1,230		422	
Gift aid incorrectly reclaimed		-		-	
One-off income		6,150		3,717	
Total			113,391		99,651
Investment income					
Interest		621		26	
Total			621		26
Income from church activities					
Parochial fees		242		231	
Wreath event		500		-	
Other events, bookstall etc		149		-	
Total			891		231
Other income		-	-		-
Total incoming resources			114,903		99,908

Note 4: Unrestricted General Fund resources expended on church activities	2023		2022	
	£	£	£	£
Missionary and charitable gifts				
Andrew Carter	(1,905)		(1,665)	
Faith	(1,905)		(1,665)	
Arab World Ministry of Pioneers	(1,905)		(1,665)	
Powerline Trust	(375)		(1,665)	
Yeldall Manor	(1,905)		(1,665)	
Unallocated ¹	(3,436)		(1,670)	
Other charitable gifts	-		-	
Total		(11,431)		(9,995)
Ministry costs				
Minister's costs				
Salary, National Insurance				
Contributions and pension	(37,060)		(26,997)	
Housing	(28,392)		(20,079)	
Resettlement costs	-		(4,970)	
Expenses	(733)		(485)	
Total minister's costs	(66,185)		(52,531)	
Youth and Children's worker				
Salary, National Insurance				
Contributions and pension	(10,367)		(10,985)	
Expenses	-		(133)	
Staff Development	-		-	
Total minister's costs	(10,367)		(11,118)	
Share of David Horrocks' costs				
Contribution to Barkham PCC ²	-		(6,000)	
Staff Team Development	(533)		(374)	
Total		(77,085)		(70,023)
Church activities				
School rent	(6,139)		(5,670)	
Outreach activities	-		(223)	
Resources and equipment	(425)		(172)	
Service costs	(159)		(33)	
Friday Club / Lasers / Sunday Club	(92)		(89)	
Refreshments	(128)		(327)	
Prayer Meeting	(201)		-	
Wreath-making event	(530)		-	
Other	(41)		(140)	
Total		(7,715)		(6,654)

¹ It was agreed on 24 March 2023 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 in 2022 to Barkham PCC to reflect David Horrocks' role as caretaker minister for CCW during the period of ministerial interregnum.

Administration

Share of Arborfield & Barkham church office cost	(5,450)	(4,604)	
Insurance	(396)	(385)	
Legal and professional fees	(6,775)	-	
Other administration costs	(1,179)	(1,237)	
Parochial fees	(70)	(70)	
Parish Share	(3,165)	-	
Prior Year Adjustment ³	(307)	-	
Bank charges	(61)	(60)	
Total	(17,403)	(6,356)	
Total resources expended	(113,634)	(93,028)	

Note 5: CAP account

	2023		2022	
	£	£	£	£
Incoming resources				
Invoices paid by Wokingham Borough Council	-		363	
Total		-		363
Resources expended				
Invoice amounts transferred to Brian Allan	-		(363)	
Total		-		(363)
Net movement in funds		-		-
Value of fund at 1 January		-		-
Value of fund at 31 December		-		-

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.

³ The prior year adjustment relates to writing off an historic gift aid debt asset, which was overstated in the 2020 accounts.

Note 6: Debtors	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Total £
HM Revenue & Customs (gift aid)	22,868	-	22,868	20,140
Arborfield and Barkham Parish Churches Trust	-	-	-	12,096
Total	22,868	-	22,868	32,236

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.

Note 7: Creditors and Other Liabilities	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Total £
St Crispin's School rent	(895)	-	(895)	(1,050)
Arborfield and Barkham Trust	(12,932)	-	(12,932)	-
Minister's expenses	(764)	-	(764)	(225)
Ellen Crewe	(530)	-	(530)	-
Jayne Yeo	(48)	-	(48)	-
Emma Harding	(19)	-	(19)	-
Norreys Church	(30)	-	(30)	-
Helen McSweeny	(23)	-	(23)	-
Sue Northend	(41)	-	(41)	-
Philippa Allan	-	-	-	(137)
Total	(15,282)	-	(15,282)	(1,412)

Note 8: Accruals	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Total £
Missionary and charitable gifts				
Andrew Carter				
(mission partner)	(405)	-	(405)	(1,665)
Faith	(405)	-	(405)	(1,665)
Arab World Ministry of				
Pioneers	(405)	-	(405)	(1,665)
Powerline Trust	-	-	-	(15)
Yeldall Manor	(405)	-	(405)	(1,665)
Unallocated ⁴	(3,441)	-	(3,441)	(1,670)
Total	(5,061)	-	(5,061)	(8,345)

In 2023 the church changed its previous practice of supporting its mission partners via an annual lump sum payment following the end of the financial year and began supporting its mission partners with a regular monthly payment, to be followed by a balancing payment when the financial year has concluded. In 2023 therefore, each mission partner has received £125 per month.

CCW normally supports 6 mission partners throughout the year. Due to the retirement in March 2023 of John and Mary Featherstone and the winding up of Powerline, approximately 9/12 of the 5th share remained unallocated at the end of the financial year in addition to the 6th unallocated share.

The Mission Committee agreed in January 2024 that the 6th share should be distributed amongst the 4 remaining mission partners and that the remaining element of the 5th share should be distributed equally between Philip Leung and Faith (to support short term overseas mission in the case of the former and as a valedictory gift to the latter, as from 2024 we will be selecting a new mission partner to replace Faith.)

⁴ The difference between £3441 unallocated in accruals and £3436 unallocated in general expenditure under Note 4 is due to carried forward rounding amounts from 2022.

Note 9: Summary of Fund Movements

Unrestricted Funds				Restricted Funds	Total
General Fund	Total	CAP (Brian Allan)		Total	
£	£	£		£	£
45,752	45,752		nil	nil	45,752
114,903	114,903		nil	nil	114,903
(113,634)	(113,634)		nil	nil	(113,634)
47,021	47,021		nil	nil	47,021

Note 10: Summary of Assets by Fund at 31 December 2023

	Unrestricted Funds				Restricted Funds	Total
	General Fund	Total	No restricted funds		Total	
	£	£	£		£	£
Current assets						
Debtors	22,868	22,868	-		-	22,868
Cash at bank and in hand	45,621	45,621	-		-	45,621
Total current assets	68,489	68,489	-		-	68,489
Creditors: amounts falling due within one year						
Creditors	(15,282)	(15,282)	-		-	(15,282)
Accruals	(5,061)	(5,061)	-		-	(5,061)
Deferred income	(1,125)	(1,125)	-		-	(1,125)
Other Liabilities	-	-	-		-	-
Total creditors	(21,468)	(21,468)	-		-	(21,468)
Net assets / (liabilities)	47,021	47,021	-		-	47,021

Note 11: 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 2023 there were no transactions with related parties other than donations by Elected Members to Christ Church Wokingham and payments to the Arborfield and Barkham Parish Churches' Trust (ABPCT), who employ our Minister and Church Youth Worker and provide central administration functions on behalf of 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 2023 reimbursement of £48 was due to Jayne Yeo, and reimbursement of £12,932 was due to ABPCT.