

The Parochial Church Council of the Ecclesiastical Parish  
of St Paul, Wokingham & St Nicholas, Emmbrook



Annual Report and Financial Statements for the year ended  
31 December 2024

**The Parochial Church Council of the Ecclesiastical Parish of  
St Paul, Wokingham with St Nicholas, Emmbrook**

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31<sup>st</sup> December 2024

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## The Parochial Church Council of the Ecclesiastical Parish of St Paul, Wokingham with St Nicholas, Emmbrook

### Administrative Information

The Parish is part of the Deanery of Sonning and of the Reading Area of the Diocese of Oxford within the Church of England and is comprised of three churches governed by two separate Church Councils. The Parochial Church Council of the Ecclesiastical Parish of St Paul, Wokingham and St Nicholas, Emmbrook is responsible for the ministry and management of the two named churches whilst the third, Woosehill Community Church, is a Local Ecumenical Partnership with its own Church Council and is not, therefore, directly covered in this Annual Report nor in the Financial Statements that follow.

### PCC Members

#### Ex-Officio

Clergy: Rector	Rev Canon Richard Lamey (until July 2024)
Assistant Curate	Rev Cara Smart
Permission to Officiate	Rev Judi Hattaway

Church Wardens:	Mr David Ruddock Mr Peter Wells
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Deputy Wardens:	Mrs Mary Cassidy Mrs Pippa Sutton
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Pro-Wardens (S Nicholas):	Mrs Fiona Albinson Mrs Elizabeth Gallagher
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Deanery Synod representatives:	Mr Paul Armitage Mrs Sally Dowling Mr John Sutton ( <i>and Deanery Lay Chair</i> ) Mr Peter Wells
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#### Elected Members:

Mr Llewellyn Austen  
Mrs Teresa Austen  
Mrs Joanna Brown  
Mrs Stefanie Cetin  
Mr Christopher Cipkin  
Mr Andrew Clark  
Mrs Susan Davenport  
Mr Tony Eggleston  
Mr Stuart Fairhead  
Ms Sian Gray (appointed January 2025)  
Mr Sunny Pau  
Mr Vernon Riley  
Mrs Pippa Sutton  
Mr Richard Turner

<u>Co-opted Members:</u>	Mrs Rhoda Hart ( <i>appointed April 2024 for 1 year</i> ) Mrs Mary Cassidy ( <i>appointed April 2024 for 1 year</i> )
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**The Parochial Church Council of the Ecclesiastical Parish of  
St Paul, Wokingham with St Nicholas, Emmbrook**

**Administrative Information (continued)**

Address:	St Paul's Parish Office Reading Road Wokingham RG41 1EH
Bank:	Barclays Bank plc
Independent Examiner:	Jason Searancke CA ANZ 90 London Road Wokingham RG40 1YF
Charity Registration No:	1130325

**The Parochial Church Council of the Ecclesiastical Parish of  
St Paul, Wokingham with St Nicholas, Emmbrook**

**Annual Report**

The Parochial Church Council (PCC) presents its Annual Report and Financial Statements for the year to 31 December 2024.

**AIMS AND PURPOSES**

The PCC cooperates with the Rector and Clergy to promote the whole mission of the church in the ecclesiastical Parish: pastoral, evangelistic, social and ecumenical. It also has responsibility for the maintenance of St. Paul's Church and churchyard and for one house that it owns in Brook Close, Wokingham.

**STRUCTURE AND GOVERNANCE**

The PCC has two Approved Governing Documents issued by the Church of England:

The Parochial Church Councils (Powers) Measure 1956 (as amended)

The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 (as amended))

Composition of the PCC is fixed by resolution of the Annual General Meeting. Membership is for three years with one third elected in each year. If a member resigns for any reason before their three-year term is complete, the new member elected in that place serves the remainder of the previous member's term only.

In 1990 the Annual Meeting resolved to elect the St. Nicholas' Pro-Wardens (who are ex-officio members of the PCC). Resolutions of 1979 and 1988 (ensuring that of the four members elected to Deanery Synod, one should be from St. Nicholas' congregation) were superseded by the 1990 resolution, which contained a similar intention.

The PCC generally meets every other month, with a Standing Committee assembling when necessary to discuss and draw up the agenda for the ensuing PCC meeting. The Standing Committee consists of the Clergy, Churchwardens, Pro-Wardens, Treasurer and Secretary; it sets the agenda for the PCC meetings and transacts business between those meetings where necessary. In addition to the Standing Committee, there are five Parish sub-committees and a brief outline of the responsibilities of each is given below.

**Worship Committee:** Assists the Rector in planning services, arranges special musical events and proposes changes where necessary.

**Mission Committee (now known as Mustard Seed):** Maintains and supports the relationship between St Paul's and the local community, and between the church and those UK and key overseas charities that the Parish supports.

**St. Nicholas' Council:** Co-ordinates all matters relating to St. Nicholas' Church.

**Social Committee:** Arranges church social events to which all are welcome.

## **The Parochial Church Council of the Ecclesiastical Parish of St Paul, Wokingham with St Nicholas, Emmbrook**

**Fabric Committee:** Co-ordinates all matters relating to the fabric of the building and ensures the work identified in the quinquennial report is carried out.

The PCC works to ensure that each member is fully equipped to fulfil his or her specific role.

### **OBJECTIVES AND ACTIVITIES**

The focus of the PCC is to promote the whole mission of the church in the community, through worship, prayer and contemplation, the provision of pastoral care within the Parish, and mission and outreach work. St. Paul's is an inclusive and welcoming community of faith, imposing no conditions on those who come through our doors, other than a willingness to be open to the love of God revealed to us in Jesus Christ. We are committed to welcoming as many people as possible to worship at our church, and involve all age groups from senior citizens, parents and young people to toddlers. We are increasingly conscious of and committed to our duty and call when it comes to Safeguarding. We have also made a commitment to set an example of good practice when it comes to addressing Domestic Abuse. Over the last few years much of our focus has been on recovering after the pandemic, which we have done with success and increasing confidence.

### **PUBLIC BENEFIT**

The trustees have paid due regard to the Charity Commission guidance on public benefit in deciding what activities the charity should undertake. Although the beliefs, tenets and practices of Christianity meet the charity law definition of religion and are capable of being advanced for the public benefit, there is no longer a presumption of public benefit for charities whose aims include advancing religion. However, the PCC of St. Paul's actively advances religion for the benefit of the public in general, and of those of the wider Parish in particular, in a variety of ways:

#### **The encouragement and facilitation of practising Christian faith, including:**

- the provision and maintenance of the church and the Parish Rooms, (all of which are open to the community at large)
- the celebration of baptisms and marriages, and the conducting of funerals
- maintaining the public churchyard
- the saying of masses and other services open to the public
- the provision and maintenance of religious stained-glass windows within the church
- keeping St. Paul's open during daytime so that all may enter to pray and reflect

#### **Raising awareness and understanding of Christian beliefs and practices, including:**

- promoting the study of Christian teaching, practices and scriptures
- providing religious instruction and supervision to all within the Parish, including a range of Uniformed Groups from the area who come to visit the Church or have invited members of the Church along to their meetings
- supporting the local Primary and Secondary schools which provide education concerning Christian principles and practices, thus contributing to the spiritual and moral education of children
- promoting prayer, praise and study through the provision of Lent and Advent courses, and preparation for baptism, confirmation and marriage

**The Parochial Church Council of the Ecclesiastical Parish of  
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**Missionary, outreach and pastoral work, including:**

- encouraging and supporting pastoral work
- active participation in local ecumenical projects under the umbrella of Churches Together in Wokingham, such as the Wokingham Food Bank, Grub Club and the Town Night Shelter
- preparing couples for marriage
- visiting the sick
- offering ministry and services to local nursing and care homes
- administering the sacraments to the sick and dying
- providing comfort to the bereaved

**Religious communication, including:**

- providing Christian sermons, talks, and meetings
- recording and live streaming of regular services and masses, and the distribution of the same to those parishioners unable to attend church
- publishing a weekly email news sheet
- maintaining an active website covering all aspects of parish work

**ACHIEVEMENTS AND PERFORMANCE**

**Electoral Roll**

At 31<sup>st</sup> March 2024 there were 231 parishioners registered on the Roll, an increase on the previous year; (227 members at 26<sup>th</sup> March 2023).

**Worship and Prayer**

A wide range of services is offered throughout the year in order to uphold our aim of promoting the mission of the church in the community and providing spiritually uplifting worship.

*Saint Paul's Church*

St. Paul's is rooted in the Catholic tradition of the Church of England and offers a variety of styles of worship from the quiet contemplation of Evensong and Benediction to worship within the Parish and family masses. In addition to two or three Sunday services, morning prayer is said during the week as well as one weekday house mass per month. We have been fortunate to be able to continue to live stream our services during the year.

The church has a strong musical tradition with a large choir of adults and children. We are also fortunate to have a committed and lively team of bellringers who ring for major masses, weddings and other special occasions as a way of announcing those services, thus giving glory to God and maintaining a great British tradition.

St. Paul's continues to be committed to building a single community made up of people of all ages and backgrounds. This sense of unity is focused on the way we meet with God together in prayer and worship, in singing and fellowship. Around this, we run groups for different stages of life.

We have a Sunday School which is popular and meets every week in term time. A weekly Coffee & Chat group, a fortnightly men's lunch group, and a walking group are all established. The Mothers Union meets monthly and there is a men's night every other month.

At the heart of the Church of England is the Parish system – the fact that we exist to welcome all people and to be of service to the community of which we form a part. St. Paul's is open

## **The Parochial Church Council of the Ecclesiastical Parish of St Paul, Wokingham with St Nicholas, Emmbrook**

every day for all to enter, whether it be to attend our regular services, to celebrate a wedding or a baptism, to give thanks for the life of a loved one during a funeral, or just to reflect and pray. Festivals, such as those at Christmas and Easter, attract many people to the church who would not normally attend, and these occasions especially enable us to reinforce our commitment of welcome, service and community.

### *Saint Nicholas' Community Church*

St. Nicholas' Community Church is a more informal church offering worship for both the young and not-so-young. A weekly family mass is held in Emmbrook village hall.

The church also runs social and fundraising events throughout the year and comes together with the congregation of St. Paul's on Mothering Sunday.

In addition to their contribution to, and support of, Parish committees and events the members of the congregation of St Nicholas' make a significant contribution to the life of the village of Emmbrook through their involvement in community groups such as the Townswomen's Guild, Emmbrook Senior Citizens Tea Club, the Link Visiting Scheme, a Christian Aid coffee morning, by supporting the local schools including through Governorship, and by visiting and helping those who are unable to attend church services.

### *Fellowship Groups*

In addition to services at each church fellowship groups continue to meet regularly in person and via Zoom throughout the whole Parish for prayer, bible study, support and worship.

## **ST. PAUL'S IN THE LOCAL COMMUNITY**

St. Paul's Church is an established venue for concerts hosted by local schools, choral and musical societies amongst others. These have included West Forest Sinfonia, Wokingham Choral Society, South Berkshire Singers, and Reading Symphony Orchestra, Emmbrook School, St. Paul's (CE) Junior School and the Holt School.

Built 159 years ago by Mr John Walter III, St. Paul's is Grade II\* Listed and in need of regular attention. The Quinquennial Inspection Report has identified a number of important works required to maintain the church in a sound condition, which will be carried out as soon as funds permit. The churchyard continues to be maintained by a dedicated team of parishioners with working parties meeting every other week. During the year the local Community Payback Scheme worked with the team and have made a significant input to the management and maintenance of the churchyard, reinforcing the valuable contribution that this scheme is able to make. Mown access is now available to all parts of the churchyard and the Payback group are starting to maintain and refurbish the graves. New trees and hedging have been planted, unsightly trees removed and existing trees pruned. In addition, there is continuing progress to install accessible paths throughout the churchyard. St Paul's Scouts have installed bird feeders.

The church is open daily for private prayer and contemplation. A display board with post-it notes is kept for visitors to share their thoughts or to make requests for prayers to be said on their behalf, the large number of entries illustrating the wide variety of people who visit.

During the year the church has maintained its profile in the local community through its contribution to a number of local schemes and initiatives, such as the Wokingham Food Bank



## **The Parochial Church Council of the Ecclesiastical Parish of St Paul, Wokingham with St Nicholas, Emmbrook**

and supporting local care homes and nursing homes. Additionally, services continue to be streamed into local care and nursing homes, and for others who are unable to get to Church.

### **SCHOOLS IN CHURCH**

We are delighted to welcome schools and children to St Paul's. They come for special services and concerts. They come to understand more of the way Churches work and look and what happens inside them. They come to learn about Easter and about what it is to live as a Christian. They often pop in on their way from School, to sit quietly or play with the toys.

We are involved with 7 schools locally - The Holt Secondary School, Emmbrook Infants, Emmbrook Juniors, Evendons Primary, Holme Grange School, and our two Church of England Schools- St Cecilia's and St Paul's Juniors. Two other primary schools from further afield also use us as a place to visit and to find out more about the Christian faith and what it looks like when it is lived out. We are involved in a number of ways which vary with the school. They include taking assemblies, supporting the RE curriculum and governance.

We have excellent links with these Schools which means that people from St Paul's are involved in all of them in different ways (for example as Governors, leading assemblies, reading with individual pupils) and St Paul's Church is a place of quality encounter and deepening understanding, both in the context of understanding the place of the Christian faith in British society and encouraging every one of the pupils and staff and parents who come to School events in Church to experience something of holiness and space.

### **PASTORAL CARE**

In 2019, a pastoral care scheme was introduced called Tithings whereby those who wish to be involved are allocated to a group, often geographical or by common interest, which then meets three or four times per year and also provides pastoral oversight of those in the group between meetings. Around 70 members of the congregation have been involved in these groups. These groups have continued to meet up in person or on Zoom. There is also a Pastoral Care Team who visit those who cannot get to church for whatever reason.

### **ST. PAUL'S MUSIC TRADITION**

The church has a very strong music tradition that is supported by a resident choir and organist, and ably led by a professional Director of Music. During the year the choir has continued to sing for all Sunday morning masses, major festivals and for Evensong once a month. It regularly numbers 5 children and 28 adults who work together well, and the PCC thanks all its members for their hard work, support and enthusiasm.

The year's musical highlights once again included the choir's contribution to our Christmas services and successful trips to Bristol Cathedral and Southwark Cathedral to sing Choral Evensong.

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## **MISSION AND OUTREACH**

During 2024, £6,700 was raised for our chosen charities: principally United Society Partners in the Gospel (USPG), Homestart Wokingham, The Children's Society and Soulscape. Volunteers from the parish have continued to assist with the Foodbank and various community projects. The PCC of St. Paul's continues to review ways of increasing outreach into the community and to establish additional pastoral links.

A Parish Email, established during the Pandemic, has continued to be published weekly which includes information on events and streamed services as well as articles, poems and photos with the aim of keeping everyone in touch as much as possible.

## **FUNDRAISING**

Fundraising continued with the culmination of a series of organ recitals to raise funds to restore the pedal action of the organ and a sponsorship appeal and 'Songs of Praise' event to raise funds to purchase new hymnbooks. An Autumn Bazaar was held in early November.

## **DEANERY SYNOD**

The PCC has four lay representatives to Deanery Synod who continue to provide an important link between the Parish and the wider structure of the church. Synod meetings have a recurring theme of Deanery finances and the difficulties faced by many Parishes in paying their Parish share. The adoption of the new Diocesan scheme for calculation of Parish share led to a lively debate, and eventually a decision to adopt the scheme with a 5-year transition period. The Deanery Mission Plan has continued to move forward, focusing on future levels of financial and numerical stability within the Deanery.

## **ECUMENICAL RELATIONSHIPS**

Links with other local Churches are very important to St. Paul's and St. Nicholas', both within the Anglican Deanery and with our ecumenical friends. St. Paul's and St. Nicholas' are a member of Churches Together in Wokingham (CTW) a group of about 20 local churches whose objectives are to draw those churches into greater understanding and unity, to enable them to bear a more united witness in the community and serve it more effectively, and to give such expression to their common faith and devotion as may from time-to-time be found desirable. Participation in CTW events provides an opportunity of sharing faith and reaching out to a wider community.

In 2012 the Parish boundaries were changed to include Woosehill Community Church as a Conventional District with its own Church Council and financial independence. Woosehill is an Anglican/Methodist Local Ecumenical Partnership, and because of this our ecumenical awareness and understanding is now greater, and our relationships with other churches, especially the local Methodist Circuit, even stronger and more important.

**The Parochial Church Council of the Ecclesiastical Parish of  
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## **SAFEGUARDING**

Safeguarding of children, young people and vulnerable adults is a fundamental part of the life of the Parish. We cannot be the Church unless everyone is safe and protected. Our Safeguarding Team works hard to ensure we follow best practice, create an environment and life which is safe for all and engages with the management of individual cases. Parish members are made aware of safeguarding processes and responsible persons from periodic reminders throughout the year at church services and notices displayed in church.

The PCC continues to follow the procedures in the Child Protection Manual. A review of the Safeguarding Policy is carried out annually in May each year which is agreed by PCC and signed and displayed in our buildings.

## **VOLUNTEERS**

The community of St. Paul's and St. Nicholas continues to be blessed with many volunteers and the PCC thanks all who give their time and talents so willingly. In addition, and as a part of our regular outreach into the local community, we have continued to support a number of local charities with both resources and volunteers, including the Wokingham Food Bank project.

## **FINANCIAL REVIEW**

An exceptional surplus of £36,650 was made during the year principally through successful fundraising efforts. Unrestricted funds, which are used for the day-to-day administration of the parish, made up £19,608 of this figure whilst restricted funds generated a surplus of £17,042.

Planned giving, collections, donations and income tax recoverable were substantially higher than in the previous year, supported by active fundraising as well as an increase in deposit account interest. Against this, and despite continuing cost controls, the expenses of running the church rose by over £17,600. Once again, the largest item of expenditure was Parish Share which this year amounted to £80,623.

Activity across the Restricted Funds reflected a number of factors including higher interest income together with some generous donations for church restoration work, music and choir resources and churchyard maintenance, the latter focussed on funding the very substantial costs of felling an elderly cedar tree in the churchyard.

Total parish funds at the year-end stood at £561,801, of which £189,781 was restricted and £372,020 unrestricted. The bulk of the unrestricted funds (£240,000) is represented by the house provided for the Assistant Curate.

As in previous years sufficient reserves are maintained in current account funds which, at the present time, are equivalent to some six months' expenditure, a figure considered appropriate given the very real likelihood of higher costs in 2025 and beyond.

**The Parochial Church Council of the Ecclesiastical Parish of  
St Paul, Wokingham with St Nicholas, Emmbrook**

**Independent Examiner's Report to the PCC of the Ecclesiastical Parish of  
St Paul, Wokingham with St Nicholas, Emmbrook**

I report to the Trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish of St Paul, Wokingham with St Nicholas, Emmbrook, (the Charity), for the year ended 31st December 2024, which are set out on pages 13 to 20.

**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 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity 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.

Jason Searancke CA ANZ  
90 London Road  
Wokingham  
RG40 1YF

18th March 2025

**The Parochial Church Council of the Ecclesiastical Parish of  
St Paul, Wokingham with St Nicholas, Emmbrook**

**Statement of Financial Activities for the year ended 31<sup>st</sup> December 2024**

	Note	Unrestricted Fund	Restricted Funds	2024	2023
		£	£	£	£
<b>Incoming Resources</b>					
<b>Incoming and Endowments from:</b>					
Donations and legacies	2(a)	177,663	16,621	194,284	163,415
Income from charitable activities	2(b)	18,360	880	19,240	14,759
Other trading activities	2(c)	4,491	5,895	10,386	8,936
Investments	2(d)	4,797	7,892	12,689	9,879
Other income	2(e)	1,770	3,098	4,868	4,500
<b>Total income</b>		<b>207,081</b>	<b>34,386</b>	<b>241,467</b>	<b>201,489</b>
<b>Resources Expended</b>					
<b>Expenditure on:</b>					
Raising funds	3(a)	693	1,164	1,857	1,990
Charitable activities	3(b)	185,972	16,294	202,266	180,716
Other expenditure	3(c)	694	-	694	629
<b>Total resources expended</b>		<b>187,359</b>	<b>17,458</b>	<b>204,817</b>	<b>183,335</b>
<b>Net income before fund transfers</b>		<b>19,722</b>	<b>16,928</b>	<b>36,650</b>	<b>18,154</b>
<b>Transfers between funds</b>		(114)	114	-	-
<b>Net income/(expenditure)</b>		<b>19,608</b>	<b>17,042</b>	<b>36,650</b>	<b>18,154</b>
<b>Total funds brought forward 1 January 2024</b>		352,412	172,739	525,151	506,997
<b>Total funds carried forward 31 December 2024</b>		<b>£ 372,020</b>	<b>£ 189,781</b>	<b>£ 561,801</b>	<b>£ 525,151</b>

The notes on pages 15-20 form part of these accounts

**The Parochial Church Council of the Ecclesiastical Parish of  
St Paul, Wokingham with St Nicholas, Emmbrook**

**Balance Sheet as at 31<sup>st</sup> December 2024**

	Note	Unrestricted Fund	Restricted Funds	2024	2023
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	6	240,000	-	240,000	240,308
<b>Total fixed assets</b>		240,000	-	240,000	240,308
<b>Current Assets</b>					
Debtors and prepayments	7	1,234	-	1,234	8,894
Short term deposits		105,679	170,915	276,594	223,415
Cash at bank and in hand		29,266	18,866	48,132	55,696
<b>Total current assets</b>		136,179	189,781	325,960	288,005
<b>Creditors and Accruals</b>	8	4,159	-	4,159	3,162
<b>Net current assets</b>		132,020	189,781	321,801	284,843
<b>Total assets less current liabilities</b>		372,020	189,781	561,801	525,151
<b>NET ASSETS</b>		£ 372,020	£ 189,781	£ 561,801	£ 525,151
<b>Parish Funds</b>					
Unrestricted Fund	9			372,020	352,412
Restricted Funds	9			189,781	172,739
<b>TOTAL FUNDS</b>				£ 561,801	£ 525,151

Approved by the PCC on 17th March 2025 and signed on their behalf by:

\_\_\_\_\_  
Mr Peter Wells

\_\_\_\_\_  
Mr Llewellyn Austen

The notes on pages 15-20 form part of these accounts

**The Parochial Church Council of the Ecclesiastical Parish of  
St Paul, Wokingham with St Nicholas, Emmbrook**

**Notes to the Accounts for the year ended 31<sup>st</sup> December 2024**

**Note 1 Accounting Policies**

The financial statements have been prepared in accordance with the Charities SORP (Statement of Recommended Practice) FRS102.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

***Funds***

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application for the general purposes of the PCC. Funds that may be designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 10.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

**Incoming Resources**

***Voluntary income and capital sources***

Collections are recognised when received by or on behalf of the PCC.

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by bazaars, fêtes, garden parties and similar events are accounted for gross.

Sales of books and magazines from the church bookstall are accounted for gross.

**Other Income**

Rental income from the letting of church premises is recognised when the rental is due.

***Income from investments***

Dividends are accounted for when due and payable, and interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

**Gains and losses on investments**

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

**The Parochial Church Council of the Ecclesiastical Parish of  
St Paul, Wokingham with St Nicholas, Emmbrook**

**Notes to the Accounts (continued)**

**Note 1 Accounting Policies (continued)**

**Resources used**

**Activities directly relating to the work of the Church**

The diocesan parish share is accounted for when paid.

**Fixed assets**

**Consecrated property and movable furnishings**

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2)(a) of the Charities Act 1993

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the Church's inventory which can be inspected (at any reasonable time). For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items acquired since 1 January 2000 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life on a straight-line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £2,500 or on the repair of movable church furnishings acquired before 1 January 2000 is written off.

**Other fixtures, fittings and office equipment**

Individual fixtures, fittings and office equipment with a purchase price of £2,500 or less are written off when the asset is acquired. Assets with an individual purchase price of over £2,500 and a life in excess of one year are depreciated on a straight-line basis as follows:

Heating system - 10 years

Other fixtures, fittings and office equipment - 4 years

**Investments**

Investments are valued at market value at 31 December.

**Current assets**

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove un-collectable.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at Barclays Bank.



**The Parochial Church Council of the Ecclesiastical Parish of  
St Paul, Wokingham with St Nicholas, Emmbrook**

**Notes to the Accounts (continued)**

**Note 2 Analysis of Income**

		Unrestricted Fund	Restricted Funds	2024	2023
		£	£	£	£
2(a) <b>Donations and Legacies</b>	Planned giving	104,250	-	<b>104,250</b>	94,465
	Income tax recoverable	30,238	1,022	<b>31,260</b>	25,578
	Collections	4,530	-	<b>4,530</b>	3,689
	Grants	1,715	1,500	<b>3,215</b>	3,198
	Donations, appeals, etc.	36,930	14,099	<b>51,029</b>	36,485
	<b>Total</b>		<b>177,663</b>	<b>16,621</b>	<b>194,284</b>
2(b) <b>Income from charitable</b>	Fees	18,360	880	<b>19,240</b>	14,759
	<b>Total</b>	<b>18,360</b>	<b>880</b>	<b>19,240</b>	<b>14,759</b>
2(c) <b>Other trading activities</b>	Fund-raising, bazaars etc.	4,491	5,895	<b>10,386</b>	8,936
	<b>Total</b>	<b>4,491</b>	<b>5,895</b>	<b>10,386</b>	<b>8,936</b>
2(d) <b>Investments</b>	Interest	4,797	7,892	<b>12,689</b>	9,879
	<b>Total</b>	<b>4,797</b>	<b>7,892</b>	<b>12,689</b>	<b>9,879</b>
2(e) <b>Other income</b>	Other ordinary income	200	20	<b>220</b>	4,500
	Insurance claims	1,570	3,078	<b>4,648</b>	-
	<b>Total</b>	<b>1,770</b>	<b>3,098</b>	<b>4,868</b>	<b>4,500</b>
<b>TOTAL INCOME</b>		<b>£ 207,081</b>	<b>£ 34,386</b>	<b>£ 241,467</b>	<b>£ 201,489</b>

**The Parochial Church Council of the Ecclesiastical Parish of  
St Paul, Wokingham with St Nicholas, Emmbrook**

**Notes to the Accounts (continued)**

**Note 3 Analysis of Expenditure**

		Unrestricted Fund	Restricted Funds	2024	2023
<b>Analysis</b>		£	£	£	£
<b>3(a) Raising funds</b>	Bazaar & fundraising costs	693	1,164	1,857	1,990
	<b>Total</b>	693	1,164	1,857	1,990
<b>3(b) Charitable activities</b>	Missionary and charitable giving	6,700	-	6,700	10,532
	Ministry:				
	Diocesan parish share	80,623	-	80,623	80,770
	Wedding, funeral and other fees	9,187	800	9,987	5,226
	Other ministry costs	12,070	-	12,070	10,734
	Church running and maintenance	27,320	4,241	31,561	21,364
	Churchyard upkeep	7,336	11,111	18,447	17,568
	Hall hire	1,678	-	1,678	1,520
	Organist/music director	14,980	-	14,980	11,955
	Upkeep of services	8,885	142	9,027	4,882
	Printing and stationery	2,284	-	2,284	1,900
	Office equipment rental	1,070	-	1,070	1,070
	Administrative support	13,531	-	13,531	12,667
	Depreciation	308	-	308	528
	<b>Total</b>	185,972	16,294	202,266	180,716
<b>3(c) Other expenditure</b>	Governance and data protection	232	-	232	243
	Bank charges	462	-	462	386
	<b>Total</b>	694	-	694	629
<b>TOTAL RESOURCES EXPENDED</b>		£ 187,359	£ 17,458	£ 204,817	£ 183,335

**Note 4**

**4(a) Trustee expenses**

Out-of-pocket expenses of £8,514 were reimbursed to 9 PCC members (including clergy) during the year; (2023: £7,131 by 10 members).

**4(b) Fees for examination or audit of the accounts**

No independent examiner's fee was charged for reporting on the accounts; (2023: nil).

**Note 5 Staff costs**

The PCC has no employees.

During the year payments of £14,980 were made to the Director of Music and church organists; (2023: £11,955).

A payment of £13,531 was made to St Paul's Parish Room Trust for administrative support; (2023: £12,667).

Members of the PCC are also Trustees of the St Paul's Parish Room Trust

**The Parochial Church Council of the Ecclesiastical Parish of  
St Paul, Wokingham with St Nicholas, Emmbrook**

**Notes to the Accounts (continued)**

**Note 6 Tangible fixed assets**

Cost or valuation	Unrestricted Fund			Restricted Funds	All Funds
	Freehold land & buildings	Fixtures, fittings and equipment	Total Unrestricted Fund	Fixtures, fittings and equipment	Total
	£	£	£	£	£
Balance brought forward 1 January 2024	240,000	9,036	249,036	33,177	282,213
Additions during year (none)	-	-	-	-	-
Balance carried forward 31 December 2024	240,000	9,036	249,036	33,177	282,213
<b>Accumulated depreciation</b>					
Balance brought forward 1 January 2024	-	8,728	8,728	33,177	41,905
Depreciation charge for year	-	308	308	-	308
Balance carried forward 31 December 2024	-	9,036	9,036	33,177	42,213
<b>Net book value</b>					
Brought forward 1 January 2024	240,000	308	240,308	-	240,308
Carried forward 31 December 2024	£ 240,000	£ -	£ 240,000	£ -	£ 240,000

The freehold land and buildings comprise the community priest's house at 13 Brook Close, Wokingham. The title to the property is held on trust for the benefit of the PCC by Diocesan Trustees (Oxford) Ltd. As the prime purpose of the property is to provide accommodation for clergy it is not treated as an investment asset.

**Note 7 Debtors and prepayments**

	Unrestricted funds	Restricted funds	2024	2023
Prepayments	374	-	374	439
Accounts receivable	860	-	860	8,455
<b>Total</b>	<b>£ 1,234</b>	<b>£ -</b>	<b>£ 1,234</b>	<b>£ 8,894</b>

**Note 8 Creditors and accruals**

	Unrestricted funds	Restricted funds	2024	2023
<i>Amounts falling due within one year</i>				
Accruals & deferred income	167	-	167	83
Accounts payable	3,992	-	3,992	3,079
<b>Total</b>	<b>£ 4,159</b>	<b>£ -</b>	<b>£ 4,159</b>	<b>£ 3,162</b>

**The Parochial Church Council of the Ecclesiastical Parish of  
St Paul, Wokingham with St Nicholas, Emmbrook**

**Notes to the Accounts (continued)**

**Note 9**

	Balance at 1st January 2024	Incoming Resources	Resources Expended	Transfers between Funds	Balance at 31st December 2024
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General	352,412	207,081	(187,359)	(114)	372,020
	£ 352,412	£ 207,081	£ (187,359)	£ (114)	£ 372,020
<b>Restricted Funds</b>					
Restoration	76,079	5,751	(3,634)		78,196
Lighting	75,603	3,830	-		79,433
Lucky Numbers	5,554	2,548	(1,115)		6,987
Bell	3,657	880	(800)		3,737
Churchyard	2,235	12,042	(11,111)		3,166
Ordinand	2,853	209	-		3,062
Organ	1,671	8,976	(15)		10,632
Footsteps Group	434	-	-		434
St Paul's Music and Choir	2,252	21	(641)		1,632
St Nicholas Music	2,379	123	-		2,502
St Nicholas Development	22	6	(142)	114	-
	£ 172,739	£ 34,386	£ (17,458)	£ 114	£ 189,781
<b>Total Funds</b>	£ 525,151	£ 241,467	£ (204,817)	£ -	£ 561,801

**Purposes of Restricted Funds**

Restoration	Major repairs to fabric of St Paul's (excluding routine maintenance)
Lighting	Major works to lighting within St Paul's church
Lucky Numbers	Established to raise money for restoration purposes
Bell	Maintenance of the bells and related items
Churchyard	Maintenance and improvement of St Paul's churchyard
Ordinand	For the support of an Ordinand
Organ	For the restoration of and upgrade to the church organ
Footsteps Group	Support for the church youth groups
St Paul's Music and Choir	To support the music tradition within St Paul's Church
St Nicholas Music	To maintain and enhance the quality of music at St Nicholas Church
St Nicholas Development	For the pastoral development of St Nicholas church