

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 2025

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

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31st December 2025

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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 Sam Tanna-Korn (from 28 August 2025)
Assistant Priest	Rev Cara Smart (from 28 August 2025)
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 Stuart Fairhead
Ms Sian Gray (appointed January 2025)
Mr Sunny Pau
Mr Vernon Riley
Mrs Pippa Sutton
Mr Richard Turner

<u>Co-opted Member:</u>	Mrs Mary Cassidy (<i>appointed April 2025 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 2025.

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 PCC 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
St Paul, Wokingham with St Nicholas, Emmbrook**

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
- 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

Following a complete revision of the Electoral Roll, at 3rd April 2025 there were 179 parishioners registered on the Roll, a decrease on the previous year; (231 members at 31st March 2024).

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 and evening prayer are said during the week. 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.

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

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 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 and a house mass is held monthly.

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.

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

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 and Soulscape 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.

The Parish Rooms are set up as a separate Trust which is managed by the Parish Rooms Trust Committee.

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

Pastoral Care is provided to local care and nursing homes, the sick and the bereaved and those who cannot get to church for whatever reason. Baptism visitors visit those who are considering getting themselves or their children baptised. There are also two groups who meet socially on an occasional basis.

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 1 child and 25 adults who work together well, and the PCC thanks all its members for their hard work, support and enthusiasm. Work to recruit more children into the choir has recently started and is showing signs of success.

The year's musical highlights once again included the choir's contribution to our Christmas and Easter services and successful trips to St Paul's Cathedral and Portsmouth Cathedral to sing Choral Evensong. These trips are well supported by members of the congregation who take part in them also.

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

MISSION AND OUTREACH

During 2025, £9,405 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, Soulscape and various other 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 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 has continued with further organ recitals to raise funds for the organ and a Sacristy Fund appeal to raise funds for consumables such as candles and communion wine. 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
St Paul, Wokingham with St Nicholas, Emmbrook**

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.

FINANCIAL REVIEW

A modest surplus of £2,115 was achieved in 2025: unrestricted funds, which are used for the day-to-day administration of the parish, recorded a small deficit of £1,392 whilst restricted funds generated a surplus of £3,507.

Across the General Fund planned giving, collections, donations and income tax recoverable were appreciably less than in the previous year, one which reflected active fundraising as well as some significant donations. The resulting income in 2025 was £182,750. Close monitoring and control of expenditure continued through the year and, with the benefit of a reduction in Parish Share occasioned during the vacancy, fell marginally to £184,142.

Activity within the Restricted Funds reflected a number of factors including fund-raising for church restoration, organ refurbishment and the new Sacristy Fund. Against this was substantial expenditure incurred on internal repairs to the church roof, improvements to the sound system and major work on the organ.

Total parish funds at the year-end stood at £563,916, of which £193,288 was restricted and £370,628 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 for the immediate future.

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

**Independent Examiner's Report to the PCC 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 2025, 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

17th March 2026

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

Statement of Financial Activities for the year ended 31st December 2025

	Note	Unrestrict ed Fund	Restricted Funds	2025	2024
		£	£	£	£
Incoming Resources					
Incoming and Endowments from:					
Donations and legacies	2(a)	152,608	8,997	161,605	194,284
Income from charitable activities	2(b)	16,484	572	17,056	19,240
Other trading activities	2(c)	8,976	4,400	13,376	10,386
Investments	2(d)	4,657	7,055	11,712	12,689
Other income	2(e)	25	-	25	4,868
Total income		182,750	21,024	203,774	241,467
Resources Expended					
Expenditure on:					
Raising funds	3(a)	1,285	1,212	2,497	1,857
Charitable activities	3(b)	182,380	16,305	198,685	202,266
Other expenditure	3(c)	477	-	477	694
Total resources expended		184,142	17,517	201,659	204,817
Net income/(expenditure) before fund		(1,392)	3,507	2,115	36,650
Transfers between funds					
		-	-	-	-
Net income/(expenditure)		(1,392)	3,507	2,115	36,650
Total funds brought forward 1 January		372,020	189,781	561,801	525,151
Total funds carried forward 31 December		£ 370,628	£ 193,288	£ 563,916	£ 561,801

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 31st December 2025

	Note	Unrestricted Fund	Restricted Funds	2025	2024
		£	£	£	£
Fixed Assets					
Tangible assets	6	240,000	-	240,000	240,000
Total fixed assets		240,000	-	240,000	240,000
Current Assets					
Debtors and prepayments	7	380	-	380	1,234
Short term deposits		110,336	179,679	290,015	276,594
Cash at bank and in hand		21,744	13,609	35,353	48,132
Total current assets		132,460	193,288	325,748	325,960
Creditors and Accruals	8	1,832	-	1,832	4,159
Net current assets		130,628	193,288	323,916	321,801
Total assets less current liabilities		370,628	193,288	563,916	561,801
NET ASSETS		£ 370,628	£ 193,288	£ 563,916	£ 561,801
Parish Funds					
Unrestricted Fund	9			370,628	372,020
Restricted Funds	9			193,288	189,781
TOTAL FUNDS				£ 563,916	£ 561,801

Approved by the PCC on 16th March 2026 and signed on their behalf by:

Rev Sam Tanna-Korn

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 December 2025

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)

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 £2,55 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	2025	2024
		£	£	£	£
2(a) Donations and Legacies	Planned giving	103,385	20	103,405	104,250
	Income tax recoverable	23,223	619	23,842	31,260
	Collections	2,913	-	2,913	4,530
	Grants	1,980	2,097	4,077	3,215
	Donations, appeals, etc.	21,107	6,261	27,368	51,029
	Total	152,608	8,997	161,605	194,284
2(b) Income from charitable	Fees	16,484	572	17,056	19,240
	Total	16,484	572	17,056	19,240
2(c) Other trading activities	Fund-raising, bazaars etc.	5,101	4,400	9,501	10,386
	Hire of church	3,875	-	3,875	-
	Total	8,976	4,400	13,376	10,386
2(d) Investments	Interest	4,657	7,055	11,712	12,689
	Total	4,657	7,055	11,712	12,689
2(e) Other income	Other ordinary income	25	-	25	220
	Insurance claims	-	-	-	4,648
	Total	25	-	25	4,868
TOTAL INCOME		£ 182,750	£ 21,024	£ 203,774	£ 241,467

**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	2025	2024
Analysis		£	£	£	£
3(a) Raising funds	Bazaar & fundraising costs	1,285	1,212	2,497	1,857
	Total	1,285	1,212	2,497	1,857
3(b) Charitable activities	Missionary and charitable giving	9,405	-	9,405	6,700
	Ministry:				
	Diocesan parish share	85,281	-	85,281	80,623
	Wedding, funeral and other fee:	8,014	160	8,174	9,987
	Other ministry costs	18,807	333	19,140	12,070
	Church running and maintenance	23,385	12,549	35,934	31,561
	Churchyard upkeep	239	103	341	18,447
	Hall hire	1,656	-	1,656	1,678
	Organist/music director	16,425	200	16,625	14,980
	Upkeep of services	2,129	2,960	5,088	9,027
	Printing and stationery	2,409	-	2,409	2,284
	Office equipment rental	1,070	-	1,070	1,070
	Administrative support	13,560	-	13,560	13,531
	Depreciation	-	-	-	308
	Total	182,380	16,305	198,685	202,266
3(c) Other expenditure	Governance and data protection	230	-	230	232
	Bank charges	247	-	247	462
	Total	477	-	477	694
TOTAL RESOURCES EXPENDED		£ 184,142	£ 17,517	£ 201,659	£ 204,817

Note 4

4(a) Trustee expenses

Out-of-pocket expenses of £7,491 were reimbursed to 9 PCC members (including clergy) during the year; (2024: £8,514 by 9 members).

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

No independent examiner's fee was charged for reporting on the accounts; (2024: nil).

Note 5 Staff costs

The PCC has no employees.

During the year payments of £16,625 were made to the Director of Music and church organists; (2024: £14,980).

A payment of £13,560 was made to St Paul's Parish Room Trust for administrative support; (2024: £13,531).

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 2025	240,000	9,036	249,036	33,177	282,213
Additions during year (none)	-	-	-	-	-
Balance carried forward 31 December 2025	240,000	9,036	249,036	33,177	282,213
Accumulated depreciation					
Balance brought forward 1 January 2025	-	9,036	9,036	33,177	42,213
Depreciation charge for year	-	-	-	-	-
Balance carried forward 31 December 2025	-	9,036	9,036	33,177	42,213
Net book value					
Brought forward 1 January 2025	240,000	-	240,000	-	240,000
Carried forward 31 December 2025	£ 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	2025	2024
Prepayments	-	-	-	374
Accounts receivable	380	-	380	860
Total	£ 380	£ -	£ 380	£ 1,234

Note 8 Creditors and accruals

	Unrestricted funds	Restricted funds	2025	2024
<i>Amounts falling due within one year</i>				
Accruals & deferred income	270	-	270	167
Accounts payable	1,562	-	1,562	3,992
Total	£ 1,832	£ -	£ 1,832	£ 4,159

**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 2025	Incoming Resources	Resources Expended	Transfers between Funds	Balance at 31st December 2025
	£	£	£	£	£
Unrestricted Funds					
General	372,020	182,750	(184,142)		370,628
	£ 372,020	£ 182,750	£ (184,142)	£ -	£ 370,628
Restricted Funds					
Restoration	78,196	5,382	(5,715)		77,863
Lighting	79,433	3,414	-		82,847
Lucky Numbers	6,987	2,463	(1,210)		8,240
Bell	3,737	352	(160)		3,929
Churchyard	3,166	1,535	(103)		4,598
Ordinand	3,062	228	-		3,290
Organ	10,632	4,724	(6,835)		8,521
Footsteps Group	434	-	(333)		101
Sacristy	-	2,400	(2,308)		92
St Paul's Music and Choir	1,632	403	(853)		1,182
St Nicholas Music	2,502	123	-		2,625
	£ 189,781	£ 21,024	£ (17,517)	£ -	£ 193,288
Total Funds	£ 561,801	£ 203,774	£ (201,659)	£ -	£ 563,916

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
Sacristy	To enable fund raising in order to purchase consumable items for sacristy
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