Registered Charity: 1193475

Annual Report and Financial Statements for the Parochial Church Council of Christ Church Wokingham

for the year ended 31 December 2025

Annual Report

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.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion.

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.

Incumbent	Rev'd Andy Kearns	
Minister	Rev'd Joel Knight*	Chairman
Church Wardens	Paul Hucklesby*	
	Jayne Yeo*	
Elected Members	Linda Clements	
	Ian Stewart*	Deanery Synod lay member
	Simon Fawkes	Deanery Synod lay member
	Joyce Dunning	
	Graham Richardson*	Treasurer (Until 7/5/25)
	Steve Hotchkiss*	Treasurer (From 7/5/25)
	Philippa Allan	
	Eva Simmons	
	Elliot Harding	
	Scott Soithongsuk	(From 7/5/25)
Secretary	Jayne Yeo	

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 2025 there were 98 members on the Electoral Roll of the church. This is an increase from 78 members on the Roll at 31st December 2024.

Minister's review

Objectives and activities

The church gathers each week for Christian public worship. Meeting in a local school, the church proclaims the Christian faith as the Church of England has received it and its members serve and encourage one another through prayer, song and fellowship. A large and growing proportion of the church family are involved practically in organising this. Members setup the space hired each week, welcome people in, serve refreshments, play in the music team or work with youth in one of the four groups for children and teens we run each Sunday.

Our hope is that our gatherings might be a focal point to draw others into our corporate 'life together', most publicly visible on a Sunday but continuing in all manner of ways through the week. To enable our 'life together', we run various weekly groups: Two 'men's breakfasts' in a local coffee shop, a daytime meetup for women, two daytime Bible study groups and seven evening groups where members discuss life, the Christian Scriptures and pray together.

Within the wider family of churches, as the Benefice of Arborfield with Barkham (St. Bartholomew's Arborfield, St. James' Barkham, Christ Church and Church at the Green), we also run a ministry to the elderly as well as youth work for 11-18s.

The church has been pleased to continue links with: 1. The Carter family – Andrew, Julie and children, who minister in Thailand. 2. Yeldall Manor, a local Christian drug and alcohol rehabilitation centre. 3. Pioneers (previously known as Arab World Ministries). 4. A family who work in theological education in east Asia, who are supported through mission organisation Crosslinks. 5. A new church plant local to Wokingham.

Achievements and performance

The Church has grown over the past year, in diversity of background and in size. There continues to be adjustments for this, especially in the way we set up our space on Sundays. Ongoing integration of newcomers, relationally and in volunteering, continues to be a priority. A significant proportion of the church family meet in small groups across the week. There is also a vibrant ministry to men and to women, with men's weekends away and women's breakfasts, as well as plans for a women's weekend away. The church gathers monthly for Connect, where we eat together and practice Christian disciplines. Progress has been made on governance and strategy by the PCC, specifically in terms of how the church will relate to the Diocese of Oxford and the Arborfield with Barkham benefice in the future.

Future

The Church plans to be a Church of England church with a Bishop's Mission Order, granted by the Bishop of Oxford, and progress toward this continues. Whatever the future holds we plan to continue our close links with the churches in the Arborfield with Barkham benefice as a 'family of churches'.

Joel Knight
Minister

Financial review

Overview

This year we've seen God's blessing and generous provision for us as a church and had the privilege of being able to be a blessing, financially, to others. Over the last few years, we've seen a strong growth in attendance, which has resulted, this year, in a significant increase in regular giving. We started the year forecasting a small deficit; but, partly in response to a Gift Day in June, we ended the year with a significant surplus. We also used this Gift Day in June to raise a one-off gift to help support the needs of our sister church in the Arborfield and Barkham Benefice – Church@the Green in Arborfield. An additional appeal in November was also used to raise one-off support for Compassion UK, specifically for their Mums & Babies unit in Togo.

We ended the year in a very healthy position, with increased reserves and an ongoing surplus. We're now in the very privileged position of needing to decide what to do with our excess reserves and income.

This year Zoe Hubbard and Graham Richardson stepped down after more than five years as joint treasurers. As a PCC, we want to publicly thank them for their hard work and dedication over that time.

Financial position

The PCC began 2025 with 'free reserves' of £45,343, all of which was unrestricted (2024: £47,021). During the year PCC received unrestricted income of £135,538, an 18% increase on the previous year (2024: £114,746), while its unrestricted expenditure increased by 3% to £120,007[(i)] (2024: £116,425). The net result was that in 2025, the PCC recorded a surplus on its unrestricted funds of £15,531 (2024: £1,679 deficit).

(i) Expenditure here includes the amounts designated to be given to our external ministry partners – ie. Transferred to that fund (see below), rather than the actual amounts paid out to ministry partners during the year. This is done for clarity and ease of comparison with previous years.

In order to keep 'free reserves' within the limits of the PCC's reserves policy (see below), PCC decided in November 2025 to create a new designated fund for some future project or projects. Since CCW is planning a transition of governance and charitable status in the near future, PCC feels it would be wise to wait until the church has had time to consider its longer-term vision before deciding on the intended purpose for this fund. So, for now, we're labelling this the 'Future Projects' Designated Fund.

Consequently, at the end of 2025, the PCC's total unrestricted reserves have increased to £64,976 and comprise £40,873 in 'free reserves', £20,000 in the Future Projects Designated Fund and £4,103 in the Ministry Partners Designated Fund.

Income

Unrestricted Income
Unrestricted income in 2025 has increased to £135,538 (2024: £114,746). Over 93% of donations received are eligible for Gift Aid, which is reclaimed from HMRC.

Restricted Income
Following a gift day in June, a total of £20,688 was raised (including reclaimed Gift Aid) in restricted income for our sister church, Church@the Green in Arborfield.

An Autumn gift day was also held in November, in aid of the charity Compassion UK. A total of £1,438 was raised (including reclaimed Gift Aid) in restricted income for this.

A one-off restricted gift of £200 was also received for Wokingham Food Bank.

Expenditure

Unrestricted General Fund
The PCC continues a tithing policy of giving away 10% of its unrestricted voluntary income. From 2025, this is achieved with a monthly transfer to the new Unrestricted Ministry Partners Designated Fund. During 2025, we designated £13,378 to support our external ministry partners in this way (2024: £11,629).

The main cost of the church is that of supporting the minister, Joel Knight. Members of staff are employed by the Arborfield and Barkham Parish Churches Trust (ABPCT). Joel is paid the standard Oxford Diocesan ministerial stipend. The PCC reimburses ABPCT 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 £73,225 (2024: £69,889).

Of the other church costs, the largest is for rent of premises: St Crispin's School 6th Form centre for Sunday worship and Norrey's Church for monthly prayer meetings. In 2025 this cost decreased slightly to £8,062 (2024: £8,081).

Administration and support costs, mostly provided through ABPCT, reduced significantly this year, to £19,152 (2024: £22,682). Major differences from the previous year are:

1) the parish share, which has reduced significantly to £8,544 (2024: £13,624). In 2024, CCW was paying a larger part of the overall parish share for the Benefice during the Rector's interregnum. The distribution of contributions has now returned to previous levels. However, the overall amount of parish share has increased, due to the decision to increase our overall contributions to the diocese.
2) contributions to ABPCT central costs increased to £9,025 (2024: £7,404). This was mainly due to money being set aside for planned governance changes in ABPCT.

Unrestricted Ministry Partners Designated Fund
As described above, 10% of unrestricted voluntary income is transferred from the General Fund to this designated fund each month. The Ministry Partners Subcommittee advises the PCC on the distribution of these funds to our partners, many of whom have been supported by us for some years, both financially and in our prayer life. During 2025, twelve monthly gifts of £175 were given to our partners Pioneers (previously known as AWM), the Carter family, Yeldall Manor and Crosslinks. For the last five months of the year, a monthly gift of £175 was also given to our new partners, the Algeos, establishing a new church in the Bracknell area. The fund paid out a total of £9,275 during the year, ending the year with a balance on £4,103, which is carried forward to 2026.

Restricted Expenditure
All restricted funds received in 2025 were paid out to their intended recipients within the year.

Reserves

In November 2025, the PCC reviewed its reserves policy levels to ensure these are in line with the Charity Commission's guidance for good financial management and ABPCT's policy. In line with the reserves policy, the targeted minimum free reserves level has been maintained at £32,500, which is roughly three months of regular expenditure. Additionally, a maximum free reserves level was set at £43,000, which represents roughly four months of regular expenditure.

At the end of 2025, the PCC's 'free reserves' stood at £40,873.

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 good practice.

Charity registration

In accordance with Church of England and Charity Commission requirements, CCW is directly registered with the Charity Commission. This is a legal requirement as our annual income now regularly exceeds the £100,000 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, except for the Priest in Charge (Andrew Kearns). The Minister is Joel Knight, who acts as the Chairman of the Charity and PCC.

This registration has no noticeable effect on the functioning of CCW, which remains part of the Arborfield and 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

We end the year in a very healthy financial position, both in terms of income and reserves. This brings some exciting possible options for future ministries and projects. But, in the near term, we have planned significant governance changes – with a planned move to operating under a Bishop's Mission Order (BMO) and re-registering the charity as a Charitable Incorporated Organisation (CIO). This shouldn't have any noticeable effect on the running of the church itself. Financially, the transition should be smooth, with a transfer of all assets and liabilities (if any). The practicalities and timescales of this change are still unclear, so this may or may not happen during the 2026 financial year. Some functions (eg. employment, housing and paying Parish Share), which are currently handled by the Arborfield and Barkham Parish Churches Trust (ABPCT), will become the responsibility of the new CIO. Alternatively, some of these may possibly be taken over by the Diocese. But for other functions (eg. shared office space, administration and shared youth work), we hope to continue working alongside the Arborfield and Barkham churches. It's possible that the new arrangement could be more costly, for example due to increased Parish Share; but we are in an excellent financial position to be able to absorb these extra costs. This is one good reason for postponing any decisions on the use of spare income and reserves.

"He who did not spare his own Son, but gave him up for us all—how will he not also, along with him, graciously give us all things?" Romans 8:32.

Steve Hotchkiss
Treasurer

Approved by the Parochial Church Council on 16th March 2026 and signed on its behalf by:

Joel Knight	Steve Hotchkiss
Chair of PCC, Minister	Treasurer

Independent Examiner's Report to the Members of the Parochial Church Council of Christ Church Wokingham

I report on my examination of the Accounts of the Parochial Church Council (PCC) for the year ended 31st December 2025.

This report is made solely to the PCC, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the members of the PCC those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC and the members of the PCC as a body, for any work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As members of the PCC, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act") and the Church Accounting Regulations. You consider that an audit is not required for the year under the Church Accounting Regulations and section 144 (2) of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under the Church Accounting Regulations and section 145 of the Act;
- follow the procedures laid down in general Directions given by the Charity Commission under section 144(2) of the Act; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as members of the PCC concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

T E James

Trevor James FCA DChA FCIE
Dormer Cottage
West Broyle
Chichester
West Sussex
PO19 3PR

2 March 2026

Financial Statements for 2025

Statement of Financial Activities

for the year ending 31 December 2025

Statement of Financial Activities For the year ending 31 December 2025	Note	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total £		2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total £
Income and Endowments								
Voluntary income	2(a)	133,203	22,325	155,528		111,928	-	111,928
Investment income	2(b)	576	-	576		881	-	881
Other income	2(c)	1,759	-	1,759		1,937	560	2,497
Total income		**135,538**	**22,325**	**157,863**		**114,746**	**560**	**115,306**
Expenditure								
Church activities	3(a)	(115,904)	(22,325)	(138,229)		(116,425)	-	(116,425)
Other expenditure	3(b)	-	-	-		-	(560)	(560)
Total expenditure		**(115,904)**	**(22,325)**	**(138,229)**		**(116,425)**	**(560)**	**(116,985)**
Net income / (expenditure)		**19,633**	**-**	**19,633**		**(1,679)**	**-**	**(1,679)**
Transfer between funds	11	**-**	**-**	**-**		**-**	**-**	**-**
Net movement in funds		**19,633**	**-**	**19,633**		**(1,679)**	**-**	**(1,679)**
Total funds brought forward		**45,343**	**-**	**45,343**		**47,022**	**-**	**47,022**
Total funds carried forward		**64,976**	**-**	**64,976**		**45,343**	**-**	**45,343**

Balance Sheet

at 31 December 2025

Balance Sheet at 31 December 2025	Note	**2025** £		**2024** £
Current assets				
Debtors	7	10,691		20,809
Cash at bank and in hand		55,102		34,178
Total current assets		**65,793**		**54,986**
Liabilities				
Creditors: Amounts falling due within one year:				
Creditors	8	(817)		(9,512)
Accruals	9	-		(132)
Total liabilities		**(817)**		**(9,644)**
Total net assets / (liabilities)		**64,976**		**45,343**
PCC funds				
Unrestricted	12	64,976		45,343
Restricted	12	-		-
Total PCC funds		**64,976**		**45,343**

Approved by the Parochial Church Council on 16th March 2026 and signed on its behalf by:

Joel Knight
Chair of PCC, Minister

Steve Hotchkiss
Treasurer

The notes on pages 10 to 18 form part of these accounts.

Note 1: Accounting policies

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' 'true and fair view' provisions, together with FRS 102 (2018) as the applicable accounting standards and the October 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

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.

The accounts are prepared on an accruals basis to give a fairer representation of the church's financial position on an on-going basis.

Recognition of income

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 unrestricted 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.

All income is accounted for gross.

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

Recognition of expenditure 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.

All expenditure is accounted for gross.

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.

Reserves

The PCC aims to keep between three and four months' worth of general running costs in free reserves. The PCC is committed to maintaining reserves at an appropriate level.

Funds

Unrestricted funds represent income that can be used by the PCC for general purposes, including amounts designated by the PCC for other purposes and that are therefore not included in its 'free reserves' as disclosed in the trustees' report.

Restricted funds represent donations received for a specific purpose which may only be used for that purpose.

Note 2: Income and Endowments

	Income and Endowments	Note	2025 Unrestricted General Fund £	2025 Restricted Funds £	2025 Total £		2024 Total £
2(a)	**Voluntary income**						
	Planned giving:						
	Regular donations under Gift Aid		100,398	-	100,398		83,234
	Gift Aid recovered		25,100	-	25,100		20,809
	Other regular donations		7,080	-	7,080		6,760
	Other giving:						
	One-off donations under Gift Aid		500	-	500		900
	Gift Aid recovered		125	-	125		225
	Other one-off donations		-	-	-		-
	Restricted one-off donations under Gift Aid	6	-	8,420	8,420		-
	Restricted Gift Aid recovered	6	-	2,105	2,105		-
	Other restricted one-off donations	6	-	11,800	11,800		-
	Total		**133,203**	**22,325**	**155,528**		**111,928**
2(b)	**Income from investments**						
	Bank interest		576	-	576		881
	Total		**576**	**-**	**576**		**881**
2(c)	**Other income**						
	Women's events	4	559	-	559		549
	Men's events	4	1,200	-	1,200		1,380
	Other events, bookstall etc		-	-	-		8
	Staff gifts		-	-	-		560
	Total		**1,759**	**-**	**1,759**		**2,497**
	Total income		**135,538**	**22,325**	**157,863**		**115,306**

Note 3: Expenditure

	Expenditure	Note	2025 Unrestricted General Fund £	2025 Unrestricted Ministry Partners Fund £	2025 Total Unrestricted Funds £	2025 Restricted Funds £	2025 Total £		2024 Total £
3(a)	**Church activities**								
	Minister's costs								
	Employment costs		(40,952)	-	(40,952)	-	(40,952)		(39,901)
	Housing		(30,960)	-	(30,960)	-	(30,960)		(29,496)
	Expenses		(1,313)	-	(1,313)	-	(1,313)		(492)
	Total		**(73,225)**	**-**	**(73,225)**	**-**	**(73,225)**		**(69,889)**
	Church ministry activity costs								
	Rent of premises		(8,062)	-	(8,062)	-	(8,062)		(8,081)
	Service and outreach costs		(748)	-	(748)	-	(748)		(446)
	Resources and equipment		(675)	-	(675)	-	(675)		(1,960)
	Children and youth costs (i)		(2,973)	-	(2,973)	-	(2,973)		(140)
	Paid-for events	4	(1,795)	-	(1,795)	-	(1,795)		(1,598)
	Administration costs		(1,583)	-	(1,583)	-	(1,583)		(1,654)
	Restricted outgoings	6	-	-	-	(22,325)	(22,325)		-
	Total		**(15,835)**	**-**	**(15,835)**	**(22,325)**	**(38,160)**		**(13,879)**
	Ministry partner payments	5							
	Andrew Carter		-	(2,100)	(2,100)	-	(2,100)		(2,820)
	Pioneers (AWM)		-	(2,100)	(2,100)	-	(2,100)		(2,820)
	Yeldall Manor		-	(2,100)	(2,100)	-	(2,100)		(2,820)
	Crosslinks		-	(2,100)	(2,100)	-	(2,100)		(2,820)
	Algeos		-	(875)	(875)	-	(875)		-
	Other charitable gifts		-	-	-	-	-		(349)
	Total		**-**	**(9,275)**	**(9,275)**	**-**	**(9,275)**		**(11,629)**
	External support costs								
	Parish Share		(8,544)	-	(8,544)	-	(8,544)		(13,624)
	Share of Arborfield & Barkham churchs office costs		(9,025)	-	(9,025)	-	(9,025)		(7,404)
	Legal and governance costs		-	-	-	-	-		-
	Total		**(17,569)**	**-**	**(17,569)**	**-**	**(17,569)**		**(21,028)**
	Total church activities		**(106,629)**	**(9,275)**	**(115,904)**	**(22,325)**	**(138,229)**		**(116,425)**
3(b)	**Other expenditure**								
	Staff gifts		-	-	-	-	-		(560)
	Total		**-**	**-**	**-**	**-**	**-**		**(560)**
	Total expenditure		**(106,629)**	**(9,275)**	**(115,904)**	**(22,325)**	**(138,229)**		**(116,985)**

(i) Includes a contribution (a quarter of one day a week of Iain Lingwood's time) for shared youth work, including Friday Club and Rooted

Note 4: Paid-for Events (Part of the Unrestricted General Fund)

Men's Events	**2025**	**2024**
	£	£
Income		
Contributions	1,200	1,380
Total	**1,200**	**1,380**
Expenditure		
Venue and catering	(1,151)	(1,071)
Total	**(1,151)**	**(1,071)**
Net income / (expenditure)	**49**	**309**
Net movement in funds	**49**	**309**
Total funds brought forward	**309**	**-**
Total funds carried forward	**358**	**309**

Women's Events	**2025**	**2024**
	£	£
Income		
Contributions	559	549
Total	**559**	**549**
Expenditure		
Venue, catering and speakers	(644)	(527)
Total	**(644)**	**(527)**
Net income / (expenditure)	**(85)**	**22**
Net movement in funds	**(85)**	**22**
Total funds brought forward	**22**	**-**
Total funds carried forward	**(63)**	**22**

Note 5: Ministry Partners Fund (Unrestricted Designated Fund)

Ministry Partners Fund (Unrestricted Designated Fund)	**2025** £	**2024** £
Income		
Transfers in from General Fund	13,378	-
Total	**13,378**	**-**
Expenditure		
Andrew Carter	(2,100)	-
Pioneers (AWM)	(2,100)	-
Yeldall Manor	(2,100)	-
Crosslinks	(2,100)	-
Algeos	(875)	-
Total	**(9,275)**	**-**
Net income / (expenditure)	**4,103**	**-**
Net movement in funds	**4,103**	**-**
Total funds brought forward	**-**	**-**
Total funds carried forward	**4,103**	**-**

In 2025, PCC stopped using an Accruals Liability to keep track of giving to global ministry partners and started using a Designated Fund instead.

As per existing PCC policy, 10% of all unrestricted voluntary income is given away. This is transferred from the General Fund into the Ministry Partners Designated Fund at the end of each month. The fund is then distributed, through monthly standing orders, to the various supported ministry partners; as directed by PCC and the Ministry Partners Subcommittee.

In August this year PCC started supporting the Algeo family, who are establishing a new evangelical church in the Bracknell area with the support of Anglican Mission in England.

Note 6: Restricted funds

Restricted gifts received for Church@the Green in Arborfield	**2025 Restricted Income** £	**2024 Restricted Income** £
Income		
One-off donations under Gift Aid	7,750	-
Gift Aid recovered	1,938	-
Other one-off donations	11,000	-
Total	**20,688**	**-**
Expenditure		
Paid out to Church@the Green	(20,688)	-
Total	**(20,688)**	**-**
Net income / (expenditure)	**-**	**-**

Restricted gifts received for Compassion UK	**2025 Restricted Income** £	**2024 Restricted Income** £
Income		
One-off donations under Gift Aid	670	-
Gift Aid recovered	168	-
Other one-off donations	600	-
Total	**1,438**	**-**
Expenditure		
Paid out to Compassion	(1,438)	-
Total	**(1,438)**	**-**
Net income / (expenditure)	**-**	**-**

Restricted gifts received for Wokingham Food Bank	**2025 Restricted Income** £	**2024 Restricted Income** £
Income		
One-off donations under Gift Aid	-	-
Gift Aid recovered	-	-
Other one-off donations	200	-
Total	**200**	**-**
Expenditure		
Paid out to Wokingham Food Bank	(200)	-
Total	**(200)**	**-**
Net income / (expenditure)	**-**	**-**

Note 7: Debtors at 31st December 2025

Debtors	**2025 Unrestricted Funds** £	**2025 Restricted Funds** £	**2025 Total** £		**2024 Total** £
Tax recoverable (HMRC Gift Aid)	10,055	-	10,055		20,809
Arborfield and Barkham Trust	636	-	636		-
Total	**10,691**	**-**	**10,691**		**20,809**

Note 8: Creditors at 31st December 2025

Creditors Amounts falling due in one year	**2025 Unrestricted Funds** £	**2025 Restricted Funds** £	**2025 Total** £		**2024 Total** £
St Crispin's School rent	(817)	-	(817)		(1,400)
Arborfield and Barkham Trust	-	-	-		(5,345)
Minister's expenses	-	-	-		(1,604)
Jayne Yeo	-	-	-		(75)
Norreys Church	-	-	-		(30)
Helen McSweeny	-	-	-		(41)
Pines Bowerman Trust	-	-	-		(220)
DM Music Ltd	-	-	-		(723)
Helen Stewart	-	-	-		(53)
Joel and Frankie Knight	-	-	-		(20)
Other creditors	-	-	-		-
Total	**(817)**	**-**	**(817)**		**(9,511)**

Note 9: Accruals at 31st December 2025

Accruals	**2025 Unrestricted Funds** £	**2025 Restricted Funds** £	**2025 Total** £		**2024 Total** £
Missionary and charitable gifts					
Faith	-	-	-		(132)
Total	**-**	**-**	**-**		**(132)**

In 2025, PCC stopped using an Accruals Liability to keep track of giving to global ministry partners and started using a Designated Fund instead – see Note 5. The outstanding amount of £132, due to Faith, was paid on 15th March 2025.

Note 10: Funds

The unrestricted funds comprise the General Fund, the Ministry Partners Designated Fund and the Future Projects Designated Fund.

The Ministry Partners Designated Fund receives 10% of all unrestricted voluntary income each month. This is then used to provide regular support to our chosen partners in this country and overseas. Any balance remaining at the end of the year (positive or negative) is carried over into the following year. However, in general, the PCC aims to pay-out from the fund roughly what it receives each year.

In November 2025, the PCC decided to create a new designated fund to hold excess reserves, over and above the chosen maximum free reserves level. The purpose for this Future Projects Designated Fund will be considered during 2026.

Note 11: Fund Movements

Summary of Fund Movements	**Unrestricted General Fund**	**Unrestricted Ministry Partners Fund**	**Unrestricted Future Projects Fund**	**Restricted Funds**	**Total**
	£	£	£	£	£
Fund balances brought forward	45,343	-	-	-	45,343
Income	135,538	-	-	22,325	157,863
Expenditure	(106,629)	(9,275)	-	(22,325)	(138,229)
Transfers between funds	(33,378)	13,378	20,000	-	-
Fund balances carried forward	**40,873**	**4,103**	**20,000**	**-**	**64,976**

Note 12: Assets by Fund

Summary of Assets by Fund	**Unrestricted General Fund**	**Unrestricted Ministry Partners Fund**	**Unrestricted Future Projects Fund**	**Restricted Funds**	**Total**
	£	£	£	£	£
Current assets	41,690	4,103	20,000	-	65,793
Liabilities: Amount falling due in one year	(817)	-	-	-	(817)
Net assets / (liabilities)	**40,873**	**4,103**	**20,000**	**-**	**64,976**

Note 13: Related Parties

Christ Church Wokingham (CCW) is a registered charity, for which the trustees are the elected members of the PCC. Related parties include the charity's trustees and their close family members and those entities which they control or in which they have a significant interest.

The Minister of CCW, Joel Knight, is employed by, and receives housing from, the Arborfield and Barkham Parish Churches Trust (ABPCT). CCW reimburses ABPCT for the full costs of Joel's employment and housing costs, including salary, National Insurance contributions, pension contributions, house rent, council tax and water rates.

During the reporting period, employment costs for Joel totalled £41,241 (including £3,899 in social security and £4,871 in pension contributions) and housing costs were £30,764.

A total of £1,313 has been paid to Joel as reimbursement for Minister's expenses.

From time-to-time, related parties pay for goods and services on behalf of the PCC and are subsequently reimbursed. At 31 December 2025 no such reimbursement to related parties was due.

There were no direct employees of CCW in the reporting period.

A total of £33,534 has been received (without conditions) in aggregate donations from related parties.

There were no transactions with related parties other than donations to CCW and payments to ABPCT, who employ our Minister, provide the Minister's house and provide central administration functions on behalf of CCW.

During in the reporting period £320 was paid to the independent examiner Trevor James.