



**Trustees' Report and Financial Statements  
for the year ended 31 March 2023**

***Working with people who are homeless and vulnerably housed***

**[www.trinitywinchester.org.uk](http://www.trinitywinchester.org.uk)**

**Registered Company No: 03705365  
Registered Charity No: 1074604**

**TRINITY WINCHESTER**  
**Trustees' Report and Financial Statements**  
**for the year ended 31 March 2023**

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# **TRINITY WINCHESTER**

## **TRUSTEES' REPORT**

**for the year ended 31 March 2023**

### **Trustees' Report 2023**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and the financial statements for the year ended 31 March 2023.

### **Objectives and Activities**

Trinity Winchester is a Winchester-based charity which addresses the effects of homelessness and vulnerability through specialist practical and emotional support and proactive prevention, empowering positive change. We help people who are suffering from and are vulnerable to the effects of homelessness, addiction, physical and mental ill-health, poverty, social isolation and domestic abuse. We offer solutions, hope, choice and control.

### **Achievement and Performance**

Trinity Winchester is a strategic organisation partner of Winchester City Council in addressing homelessness locally. Our holistic programme of direct access services alongside supported accommodation provides life-changing benefits for our homeless and other vulnerable clients.

#### *Key achievements in year*

The impact of the Covid-19 crisis on Trinity's services continued to be felt well into the financial year 2022/23. Following on from the disruption resulting from the pandemic, day services delivered from Bradbury House built up gradually throughout the year. Our central drop-in features were all fully reinstated, with vital healthcare services fully available. Pre-Covid group activities were re-established and some new groups were set up to meet the needs of service users. Counselling activities expanded well beyond pre-Covid provision and other wellbeing activities were put in place. Trinity's navigators, funded by Winchester City Council, intervened rapidly to provide help to any new rough sleepers in the city and in 2022/23 outreach services expanded to include weekends. The Women's Service continued to thrive.

In June 2022 we reached the anniversary of the opening of Bradbury View, our accommodation project adjoining the drop-in centre. The first year was a great success and a steep learning curve for the organisation. The Trustees are pleased to report that Bradbury View continues to demonstrate that changing lives for the better by providing housing with support services under one roof is an achievable long-term ambition. Since opening Alleyne House in 2019 and Bradbury View in 2022, we have confirmed our belief that once a person settles into safe, secure housing and begins to feel looked after, they experience a sense of belonging and start to regain a sense of purpose and direction.

We are tremendously grateful to our loyal and most established supporters and partners, Winchester City Council, major grant-making trusts and all who have again

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**for the year ended 31 March 2023**

committed significant funding to Trinity. We would like to extend our thanks to all our supporters, including many local organisations and individuals who have been so generous.

Trinity successfully retained the NCVO's Trusted Charity status, an organisation-wide quality assurance kitemark, for a further three years.

### *Trinity's Direct Access Services (Drop-in)*

We offer support and interventions, from the basics of food and shelter to advice and information about benefits, housing, alcohol and drug use and harm minimisation; signposting to key services; healthcare; learning and skills development; confidence-building recreational activities; preparing for employment; counselling and domestic abuse programmes; hot nutritious meals and bathing and laundry facilities.

We worked with 539 individuals in 2022/23 (2022: 513), 176 of whom were new to Trinity (2022: 106). Of those accessing our services, 136 presented as homeless (sleeping rough or in Winchester Beacon) (2022: 88) and 252 were in temporary housing (2022: 304).

### *Outreach*

The Trinity outreach team navigators, in partnership with Winchester City Council, supported any new rough sleepers in the community through morning outreach visits within the city centre area of Winchester, reaching 49 individuals during 2022/23 (2022: 33). Rough sleepers received hot drinks, advice and signposting to key agencies and were encouraged to engage with our services and move on as soon as possible to temporary accommodation provided by Winchester City Council. Numbers remain low compared to the pre-Covid period, since all agencies involved continue to collaborate in a preventative strategy aimed at swift intervention and the minimisation of rough sleeping. In 2022/23 we were commissioned by Winchester City Council to pilot a weekend outreach service, which was a success both for the individuals given assistance and the wider business community.

### *Homelessness prevention*

Trinity helps people to retain successful tenancies, resulting in fewer evictions. We support people who are in temporary or permanent accommodation, helping them with budgeting and paying bills, liaising with landlords, and supporting them to feel safe in their own homes and within their communities. During 2022/23, we continued to work with private landlords and housing associations to seek to increase the supply of rented properties available for former rough sleepers, providing support to landlords hesitant to let to this client group and to the clients themselves, for as long as it takes for them to move on to living independently. Trinity continued in its capacity as a landlord supporting residents with the transition to permanent accommodation.

# TRINITY WINCHESTER

## TRUSTEES' REPORT

for the year ended 31 March 2023

### *Skills development*

A crucial part of our work is the provision of a range of structured and informal learning opportunities for our clients. Courses provided include IT, Literacy and Numeracy, Debt Management and Budgeting, Art and Craft, Gardening and Volunteering programmes. These help to develop lifelong skills and build confidence and self-esteem, making real changes to people's lives. Numbers of learners increased again in 2022/23 as day services in Bradbury House continued to be rebuilt. This year 345 learners (2022: 206) took part in a variety of Zoom and virtual learning groups and classes. Job Club and Employment Preparedness sessions offered help with searching for jobs, writing CVs, interview skills and mock interviews. We offered opportunities to gain nationally recognised qualifications and provide access to work experience. We are indebted to Lane Clark & Peacock and Capsticks for facilitating interview skills practice and to Selwood for providing work placement and employment opportunities for Trinity clients. We also thank our client volunteers, who in turn pass on newly acquired skills. Despite the continuing challenges, 36 people found paid or voluntary employment in 2022/23 (2022: 26).

### *Healthcare*

As part of our commitment to providing proactive and preventative healthcare services in-house, we deliver a programme of health promotion and therapies, supported by other NHS healthcare providers. This includes primary healthcare and mental health interventions, delivered by St Clements Surgery from Bradbury House and the surgery. Overall the St Clements practice delivered an average of 30 (2022: 30) GP and nurse appointments per week. Dental clinics, funded by Simply Health, were provided monthly by dental charity Dentaids bus; optician appointments were provided by NHS England. The number of people accessing healthcare services across 2022/23 was 267 (2022: 262). Advice was offered throughout the year on mental health issues, substance use and harm minimisation, smoking cessation, sexual health, domestic abuse, eating well and nutrition. Access to emotional first aid, such as mindfulness, auriculotherapy, meditation and other problem-solving therapies which help people develop strategies to manage life events and challenges, was also available throughout the year. Trinity continued to work with the Royal Hampshire County Hospital, including its mental health unit, Melbury Lodge, in multi-agency intervention, to prevent patients being discharged back on to the streets.

Trinity's counselling services continued to expand throughout 2022/23 to meet the increasing, and increasingly complex, needs of socially isolated individuals wanting to develop coping mechanisms and changed patterns of behaviour. Challenging deep-set beliefs and negative thought patterns, participants reported that counselling helped with anger management, depression and anxiety. We also continued to offer Dual Diagnosis counselling for clients suffering from both addiction and mental ill-health. In total 224 individuals were engaged in therapy during the year (2022: 151).

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## TRUSTEES' REPORT

for the year ended 31 March 2023

### *Support for Bradbury View*

Wrap-around support was provided to residents of Bradbury View. The accommodation comprises 12 self-contained flatlets adjacent to Bradbury House day centre and bordering the Winnall Moors nature reserve. The psychologically informed design with a communal lounge and kitchen helps to reduce feelings of isolation and promotes positive relationship building. All of Trinity's day services were available to residents throughout the week. Night workers gave overnight security and weekend workers ensured that needs could be met seven days a week. Residents received regular tenancy support, including managing finances, shopping, cooking and gardening. A particular highlight of the year was again putting on a real family Christmas. The holistic approach taken by Trinity enabled residents to take the first steps in establishing themselves in a safe and therapeutic environment.

### *Trinity Women's Service*

Women's homelessness is often under-reported and frequently linked to experiences of abuse. Trinity's thriving Women's Service provides specialised interventions for women facing often complex co-existing difficulties such as mental ill-health, substance use and domestic abuse. Our holistic approach provides individually tailored programmes of counselling, peer group support, complementary therapies, empowerment classes, outings and social get-togethers. Our clients can also access the nationally recognised Freedom Programme for people experiencing domestic abuse. Our client-centred interventions and signposting helped individuals both emotionally and practically to come to terms with, manage and move on from abusive and at times life-threatening situations. Participants consistently reported increased wellbeing and confidence. We continued to offer Equine Therapy in partnership with Tower House Horses. This gives our clients quiet reflective time around nature and horses. A total of 127 women engaged with the Women's Service in 2022/23 (2022: 115).

### *Housing activities - Bradbury View and Alleyne House*

Alleyne House, generously leased on a peppercorn rent by the former High Sheriff of Hampshire, Mark Thistlethwayte, provides 8 self-contained accommodation units of transitional accommodation for people leaving the criminal justice system with lower support needs. Bradbury View provides 12 self-contained units for residents with higher support needs.

In 2022/23, Trinity offered 6,995 bednights at Bradbury View and Alleyne House, with a 96% occupancy rate (2022: 6,294, 94%). We housed 19 people at the start of the year. 11 moved out during the year; of those, 6 moved on to more independent accommodation with reduced or no support and 5 into more appropriate supported accommodation (2022: 7, 3, 0). Sadly one resident died. New residents moved in and there were again 19 people housed at the year end.

### *Other Partnerships*

Partnership working plays a key part in the delivery of our services. As well as our closest partner Winchester City Council, we also worked with STOP Domestic

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## TRUSTEES' REPORT

**for the year ended 31 March 2023**

Abuse, Winchester City Council's outreach team, Two Saints, Hampshire Probation, Catch22, the Domestic Abuse Forum, MARAC (Multi-Agency Risk Assessment Conference) and The Winchester Beacon. Multi-agency working included Children's Services, the Community Mental Health Team, Inclusion Winchester, housing providers, GPs, health visitors, HM Prison Winchester and the Royal Hampshire County Hospital to ensure a seamless pathway of intervention and support. Our productive partnership with Winchester University continued with Trinity delivering bespoke lectures at the University for psychology and social work students covering domestic abuse, poverty and homelessness, and opening multiple placements to Social Work students.

### *Fundraising*

Fundraising activities in 2022/23 again exceeded challenging objectives set by the Trustees. Trinity is registered with the Fundraising Regulator and adheres to charity sector regulations and guidelines including the Fundraising Code of Practice. The Trustees would take appropriate action to remedy any shortcomings identified. We are committed to protecting privacy and only use personal data that we collect in line with applicable laws, including the General Data Protection Regulation (GDPR): data is not shared, sold, swapped or rented to third parties for marketing purposes; communication is only sent to those who want it in the method they have agreed to.

### **Financial review**

Income targets for 2022/23 were met and exceeded as a result of exceptional fundraising efforts. Expenditure was controlled as prices rose, but additional costs compared to budget were incurred in all categories except salaries. The organisation had a surplus of £128,650. £160,054 was received in the year towards a new capital appeal, leaving an underlying deficit of £31,404 compared with the previous year's underlying surplus of £16,110. The depreciation charge for the year was £81,110, of which almost £79,000 is fully funded by appeal funds represented by the depreciation fund. No other call was made in 2022/23 on the organisation's designated funds.

Unrestricted funds, excluding our depreciation reserve of £2.3m, were £405,141 at the year-end (2022: £333,082), while restricted reserves increased to £234,693 (2022: £99,203). Details of funds are included in the notes to the accounts.

### *Income and expenditure*

The Trustees are pleased to report that their objective of delivering stability and sustainable financial performance was met again in 2022/23 despite the challenges of increasing costs. During 2022/23 revenue income was £1,037,485 (including £160,054 for the new capital appeal) compared with £885,711 (including £100,925 for Under One Roof) in 2021/22. The underlying income figure was therefore £877,431 as against £784,786 in 2021/22. This £93,000 increase was most significantly an increase in housing income as a result first of bringing the management of Alleyne House into Trinity Winchester from the subsidiary so that

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## TRUSTEES' REPORT

**for the year ended 31 March 2023**

rental income is now shown gross, and secondly 2022/23 being the first full year of rental income for Bradbury View.

We are particularly grateful to the National Lottery for £78,000 in the year, the second year of a 5-year funding commitment which provides a bedrock of support for the residents of Bradbury View and enables security and long-term planning for this project. Strong support continued from Winchester City Council and significant grant income was also received from Lloyds Bank Foundation for England and Wales, LCP Foundation, Ladies of the Grail, Balcombe Charitable Trust, Beatrice Laing Charitable Trust and Nationwide Building Society. Generous donations were received from corporate, personal and other local donors.

Revenue expenditure for the year was £908,835, compared with £768,676 in 2021/22. This increase was the result of: a budgeted increase in salaries and sessional costs as 2022/23 was the first full year of the additional staffing required for Bradbury View (including night workers and weekend workers, counselling and other sessional support), premises costs exceeding budget due to rising utility bills, increased food costs, rising interest rates on our outstanding loan, unforeseen legal costs, the first full year of the additional depreciation costs of Bradbury View and the housing costs of Alleyne House being shown in full as they were brought into Trinity Winchester from the subsidiary.

### *Reserves*

The Trustees consider it prudent regularly to review Trinity's reserves policy having regard to the need to:

- provide basic services for our users
- meet contractual obligations
- meet the organisation's obligations as a good employer
- build up funds for specific purposes when required or deemed good financial practice
- protect and maintain the organisation's assets.

### *Free Reserves*

The charity's free reserves represent unrestricted reserves, excluding designated funds, fixed assets and long-term liabilities. These stood at £331,874 (2022: £276,836), 4 to 5 months' current running costs.

### *Plans for Future Periods*

The Trustees continue to monitor carefully both income generation and expenditure at the organisation. Our housing activities have been incorporated successfully into the daily life of the organisation, with the resulting increase in income and expenditure stabilised. However, the increase in energy costs and staffing costs mean that the annual expenditure right across the charity will grow again in 2023/24. We have made significant progress towards the increased fundraising requirements involved and are now seeking further multi-year funding to ensure the long-term



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viability of the provision of the additional support that is fundamental to the success of Bradbury View. In addition, we have begun a new capital appeal to enable us to purchase 5 further units of move-on accommodation for those individuals who are ready for more independent living than is on offer at Bradbury View, but who still require some support. The fundraising target is £500,000 and good progress is being made towards that target.

The budget for 2023/24 is for a small operational deficit against revenue funds. The Trustees consider that Trinity is in a strong financial position and can continue to deliver high quality services while maintaining cash balances sufficient to cover 3 to 6 months' operating costs.

### **Structure, Governance and Management**

The Trustees, who are also directors of the charity, control the organisation's long-term direction and focus. Members of the charity, who may be approved or rejected by the Board, have voting rights at the Annual General Meeting. During the year to 31 March 2023 there were 35 members (2022: 35). If the charity is dissolved, any member who has held office within 12 months of dissolution will be liable to pay an amount up to £1 towards the cost of dissolution and the liabilities incurred by the charity while they were a member.

At the Annual General Meeting each year Trustees who were elected three or more years ago automatically retire from office but are eligible for re-election up to a maximum of three terms. The Board has the power to appoint new trustees at any time and to fill vacancies arising through resignation or death of an existing trustee. Any appointment is governed by the articles of association of the charity. Peter North, Trinity's long-serving chair of Trustees, resigned at the AGM in November 2022 and Paul Murray was unanimously elected to replace him.

Day-to-day decision-making is delegated to senior staff. During 2022/23 Sue McKenna continued as Chief Executive, and Hannah Scott as Operations Director with responsibility for management of service delivery. The Trustees acknowledge the tremendous commitment shown throughout the year by Sue, Hannah and the rest of the staff team and the immense contribution of our many volunteers.

The remuneration of the Chief Executive is determined by the Trustees. Remuneration levels of all other staff are the responsibility of the Chief Executive; these are measured against benchmarking tools including the Trustees' annual salary review and local comparators.

The Charity has up-to-date policies and procedures for the recruitment, induction and training of trustees to ensure that individuals are fully aware of their roles within the organisation and their responsibilities both internally and within the wider field of charity law. The Trustees regularly review the risks facing the charity through the

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maintenance of a Risk Register. Where major risks are identified, systems are put in place to mitigate their effect.

The governance and financial procedures of Trinity's housing project, Alleyne House, previously overseen by Trinity Winchester Supported Housing, Trinity's wholly owned subsidiary, were transferred to Trinity Winchester from the start of 2022/23. The subsidiary company became a non-trading entity from 1 April 2022.

The Trustees who have served during the year and up to the date of this report are as follows:

S Broadbent	F Griffiths (resigned 20 April 2022)
A Fitzgerald-Barron	P Raw
A Ashton	A Thompson
F Coulter	S Robinson (appointed 15 June 2022)
J Spencer	A Goldsby (appointed 17 August 2022)
P Murray	J Farthing (appointed 2 November 2022)
S Jones	D Macartney (appointed 20 February 2023)
A Barron	A Girling (appointed 21 June 2023)
P M North (resigned 16 November 2022)	

# TRINITY WINCHESTER

## TRUSTEES' REPORT

for the year ended 31 March 2023

### Reference and Administrative Details

<i>Governing Instrument</i>	The Charity was incorporated on 1st February 1999 and is a company limited by guarantee and not having a share capital. It is governed by its Memorandum and Articles of Association, which were amended in June 2018.
<i>Registered Company No.</i>	03705365
<i>Registered Charity No.</i>	1074604
<i>Members</i>	The Subscribers to the Memorandum of Association and other members elected by the Board of Trustees shall, with their agreement, be admitted to membership of the company.
<i>Trustees</i>	The first Trustees, and directors of the charity, were the subscribers to the Memorandum of Association. The Board of Trustees shall have powers to appoint any member of the Company to be a Trustee subject to their agreement.
<i>Chief Executive</i>	Sue McKenna
<i>Registered Office</i>	The Trinity Centre, Bradbury House, Durngate Place, Winchester SO23 8DX
<i>Bankers</i>	Royal Bank of Scotland Plc, 105 High Street, Winchester SO23 9DA CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
<i>Auditors</i>	Hopper Williams & Bell Limited, Highland House, Mayflower Close, Chandlers Ford, Eastleigh, Hampshire SO53 4AR

### Public Benefit

The charity provides a benefit to the public through addressing the effects of homelessness and vulnerability by providing specialist practical and emotional support and proactive prevention. The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

### Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including

# **TRINITY WINCHESTER**

## **TRUSTEES' REPORT**

**for the year ended 31 March 2023**

Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**TRINITY WINCHESTER**

**TRUSTEES' REPORT**

**for the year ended 31 March 2023**

**Statement of Trustees' Responsibilities (continued)**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of Trustees on 20 September 2023 and signed on its behalf by:

*Paul T Murray*

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Paul Murray (Sep 21, 2023, 8:52am)

**P T Murray**  
Chairman

## **REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF TRINITY WINCHESTER**

### **Opinion**

We have audited the financial statements of Trinity Winchester (the 'Charity') for the year ended 31 March 2023 which comprise Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## **REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF TRINITY WINCHESTER**

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the strategic report and the directors' report) has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## **REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF TRINITY WINCHESTER**

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Extent to which the audit was capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities even though the audit has been properly planned and performed in accordance with the ISAs (UK). The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity, and the sector in which it operates. These include but are not limited to compliance with the Companies Act 2006, UK Generally Accepted Accounting Practice, The Charity SORP for statutory accounting



## REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF TRINITY WINCHESTER

compliance and Care Quality Commission, health and safety and food hygiene standards for operational compliance for the sector.

- We obtained an understanding of how the charity is complying with these frameworks through discussions with management.
- We enquired with management whether there were any instances of non-compliance with laws and regulations or whether they had knowledge of actual or suspected fraud. These enquiries are corroborated through follow-up audit procedures including but not limited to a review of legal and professional costs, correspondence and a review of board.
- We assessed the susceptibility of the charity's financial statements to material misstatement, including the risk of fraud and management override of controls. We designed our audit procedures to respond to this assessment, including the identification and testing of any related party transactions and the testing of journal transactions that arise from management estimates, that are determined to be of significant value or unusual in their nature.
- We assessed the appropriateness of the collective competence and capabilities of the engagement team, including consideration of the engagement team's knowledge and understanding of the sector in which the charity operates in, and their practical experience through training and participation with audit engagements of a similar nature.

### Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Michaela Johns*

Michaela Johns (Sep 21, 2023, 4:26pm)

Michaela Johns FCCA (Senior Statutory Auditor)  
For and on behalf of Hopper Williams & Bell Limited  
Statutory Auditor  
Highland House  
Mayflower Close  
Chandlers Ford, Eastleigh  
Hampshire SO53 4AR

Date: 21 Sep 2023

TRINITY WINCHESTER

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
for the year ended 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Income and expenditure</b>							
<b>Income from:</b>							
<b>Donations and legacies</b>							
Capital appeal	4	-	160,054	160,054	-	100,925	100,925
Other grants and donations	5	384,968	274,251	659,219	366,883	274,012	640,895
<b>Charitable activities</b>							
Grants and contracts	6	-	21,630	21,630	-	9,836	9,836
Other charitable income	7	26,167	-	26,167	56,564	-	56,564
Housing income	8	167,202	-	167,202	77,416	-	77,416
<b>Investments</b>	9	3,213	-	3,213	75	-	75
<b>Total income</b>		<b>581,550</b>	<b>455,935</b>	<b>1,037,485</b>	<b>500,938</b>	<b>384,773</b>	<b>885,711</b>
<b>Expenditure on:</b>							
<b>Raising funds</b>	10	84,737	6,307	91,044	73,914	1,254	75,168
<b>Charitable activities</b>	11	366,469	314,138	680,607	351,557	277,239	628,796
<b>Housing</b>	12	137,184	-	137,184	64,712	-	64,712
<b>Total expenditure</b>		<b>588,390</b>	<b>320,445</b>	<b>908,835</b>	<b>490,183</b>	<b>278,493</b>	<b>768,676</b>
<b>Net income</b>		<b>(6,840)</b>	<b>135,490</b>	<b>128,650</b>	<b>10,755</b>	<b>106,280</b>	<b>117,035</b>
<b>Transfer between funds</b>	20(i)	-	-	-	1,383,441	(1,383,441)	-
<b>Balances brought forward at 1 April 2022</b>	20	<b>2,747,354</b>	<b>99,203</b>	<b>2,846,557</b>	<b>1,353,158</b>	<b>1,376,364</b>	<b>2,729,522</b>
<b>Balances carried forward at 31 March 2023</b>	20	<b>2,740,514</b>	<b>234,693</b>	<b>2,975,207</b>	<b>2,747,354</b>	<b>99,203</b>	<b>2,846,557</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All income and expenditure derives from continuing activities.

The notes on pages 19-29 form part of the financial statements.

TRINITY WINCHESTER

BALANCE SHEET

As at 31 March 2023

	Note	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible Fixed Assets	14		2,507,578		2,588,688
<b>Current assets</b>					
Debtors	15	85,048		78,871	
Cash at bank and in hand		659,311		510,089	
		<u>744,359</u>		<u>588,960</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>77,792</u>		<u>112,921</u>	
<b>Net current assets</b>			<u>666,567</u>		<u>476,039</u>
<b>Total assets less current liabilities</b>			<b>3,174,145</b>		<b>3,064,727</b>
<b>Creditors: amounts falling due over one year</b>	18		<b>198,938</b>		<b>218,170</b>
<b>Net assets</b>			<u><b>2,975,207</b></u>		<u><b>2,846,557</b></u>
<b>Funds</b>					
Restricted funds	20		<b>234,693</b>		99,203
Unrestricted funds					
Designated funds	20	2,435,373		2,514,272	
General funds	20	<u>305,141</u>		<u>233,082</u>	
			<b>2,740,514</b>		<b>2,747,354</b>
			<u><b>2,975,207</b></u>		<u><b>2,846,557</b></u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

These financial statements were approved by the Trustees on 20 September 2023 and are signed on their behalf by:

*Paul T Murray*

Paul Murray (Sep 21, 2023, 8:52am)

**P T Murray**  
Chairman

Company registration number: 03705365

**TRINITY WINCHESTER**  
**STATEMENT OF CASH FLOWS**  
For the year ended 31 March 2023

	<b>2023</b>	2022
	<b>£</b>	£
<b>Cash flows from operating activities</b>		
Net movement in funds	128,650	117,035
Add back depreciation charge	81,110	68,575
Deduct interest income shown below in investing activities	(3,213)	(75)
(Increase)/decrease in debtors	(6,177)	(40,334)
(Decrease)/increase in creditors	(33,802)	(51,423)
<b>Net cash provided by/(used in) operating activities</b>	<b>166,568</b>	<b>93,778</b>
<b>Cash flows from investing activities</b>		
Interest income	3,213	75
(Addition) of tangible fixed assets	-	(385,036)
<b>Cash (used in) investing activities</b>	<b>3,213</b>	<b>(384,961)</b>
<b>Cash flows from financing activities</b>		
Repayment of borrowings	(20,559)	(22,281)
<b>Cash used in financing activities</b>	<b>(20,559)</b>	<b>(22,281)</b>
Increase/(decrease) in cash and cash equivalents in the year	149,222	(313,464)
Cash and cash equivalents at the beginning of the year	510,089	823,553
<b>Total cash and cash equivalents at the end of the year</b>	<b>659,311</b>	<b>510,089</b>

**TRINITY WINCHESTER**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 March 2023**

## **1 General information**

Trinity Winchester is a charitable company limited by guarantee incorporated in England and Wales and is registered with the Charity Commission in England and Wales. The address of its registered office is: Bradbury House, Durngate Place, Winchester, Hampshire, SO23 8DX.

## **2 Accounting policies**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

Trinity Winchester meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at the transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in sterling (£), which is also the functional currency of the charity and rounded to the nearest £.

The Trustees, in accordance with The Charity (Accounts and Reports) Regulations 2008, Chapter 3 paragraph 19, have taken advantage of the exemption relating to the requirement to prepare group accounts on the basis that the inclusion of the subsidiary undertaking is not material for the purposes of giving a true and fair view.

### *Fund accounting*

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds. Included within unrestricted funds are designated funds which the Trustees have set aside for future specific purposes or projects. Funds that have been designated for specific purposes do not form part of the free reserves of the charity.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

### *Incoming resources*

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Donated assets are included in the accounts when received. They are valued at the amount the charity would have had to pay to acquire them.

### *Investment income*

Investment income consists of bank interest and is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

### *Donated goods*

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised; for more information about their contribution refer to the Trustees' Annual Report.

### *Housing income*

Housing benefit and rent received direct from residents are recognised in full in the Statement of Financial Activities in the period to which they relate.

### *Expenditure*

Resources expended are recognised in the period in which they are incurred. They include attributable VAT which is not recovered. For day to day purposes, resources expended may be allocated to the particular activity where the cost relates directly to that activity or allocated across activities as follows: staff costs according to time spent on each activity, premises and office costs on the basis of funding allocated for the purpose. However, as Trinity's day service model is one of integrated services, expenditure across the services provided is not separated out by activity in Note 8.

**TRINITY WINCHESTER**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 March 2023**

**2 Accounting Policies (continued)**

*Operating leases*

Operating lease rentals applicable to operating leases are charged to the Statement of Financial Activities over the period of the lease.

*Pension costs*

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. The charge for the year represents contributions payable in the year to defined contribution schemes.

*Governance costs*

Governance costs are included in the Statement of Financial Activities on an accruals basis, exclusive of VAT.

*Taxation*

The charity is exempt from Corporation Tax on its charitable activities.

*Buildings*

Leasehold land has been made available at a peppercorn rent from Winchester City Council. Buildings are shown at cost, inclusive of fees.

*Tangible fixed assets*

Tangible fixed assets over £5,000 are capitalised, increased from £2,000 by the Trustees in April 2020, and are stated at cost, less accumulated depreciation. Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets except land, over their expected useful lives. It is calculated at the following rates:

Buildings and pipework	2% Straight line method
Roofing and flooring	3% Straight line method
Lighting and toilets	4% Straight line method
Fencing	5% Straight line method
Equipment	33% Straight line method
Furniture & fittings	33% Straight line method

For tangible fixed asset purchases from 1 April 2019, components of purchases, buildings in this case, are assessed separately for their useful economic life for depreciation purposes. Components that are required to be depreciated separately are those that have a cost that is significant in relation to the cost of an asset.

*Investment assets*

Investment assets are initially recognised at cost on acquisition and are disclosed at market value at the balance sheet date.

*Cash and cash equivalents*

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**TRINITY WINCHESTER**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 March 2023**

**2 Accounting Policies (continued)**

*Debtors*

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts due.

*Creditors and provisions*

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

*Deferred income*

Income is deferred where the charity is not yet entitled to the use of the resources. When the pre-conditions for use are met then the income is released.

*Financial instruments*

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value.

*Significant judgements and estimation uncertainty*

Preparation of the financial statements may require management to make significant judgements and estimates. There are no items in the financial statements where judgements and estimates would have a significant effect on the amounts recognised in the financial statements.

**3 Net incoming/(outgoing) resources**

	<b>2023</b>	2022
	<b>£</b>	£
Net incoming/(outgoing) resources are stated after charging:		
Auditors' remuneration (audit only)	<b>9,540</b>	7,050
Depreciation	<b>81,110</b>	68,575

**4 Capital Appeal**

	<b>2023</b>	2022
	<b>£</b>	£
Funds raised in the year	<b>160,054</b>	100,925

Trinity Winchester launched a new capital fundraising campaign in 2022/23 to fund the construction of new supported accommodation. The previous capital appeal for Bradbury View concluded in 2021/22.

TRINITY WINCHESTER

NOTES TO THE ACCOUNTS

Year ended 31 March 2023

<b>5 Other grants and donations</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>2023 £</b>	<b>£</b>	<b>£</b>	<b>2022 £</b>
<b><i>Local and Central Government</i></b>						
Winchester City Council						
Core grant	55,000	-	55,000	70,000	-	70,000
Outreach grants	-	46,500	46,500	-	45,000	45,000
Transition grant	17,133	-	17,133	-	-	45,000
Other	-	8,116	8,116	500	-	500
Hampshire County Council						
Leader's grant	-	-	-	20,000	-	20,000
	<b>72,133</b>	<b>54,616</b>	<b>126,749</b>	<b>90,500</b>	<b>45,000</b>	<b>135,500</b>
<b><i>Grant-making bodies</i></b>						
Lloyds Bank Foundation	-	35,904	35,904	-	33,813	33,813
National Lottery Community Fund	-	78,532	78,532	-	74,909	74,909
Horlock Educational Trust	-	50,000	50,000	-	50,000	50,000
Ladies of the Grail	20,000	-	20,000	20,000	-	20,000
LCP Foundation	35,000	-	35,000	25,000	-	25,000
Nationwide Building Society	-	15,491	15,491	-	15,400	15,400
Beatrice Laing Trust	-	10,000	10,000	-	-	-
Balcombe Charitable Trust	-	10,000	10,000	-	10,000	10,000
Misselbrook Trust	10,000	-	10,000	20,000	-	20,000
Simply Health	-	13,800	13,800	-	6,750	6,750
Help the Homeless	-	-	-	-	5,000	5,000
The O'Sullivan Family Charity	3,000	-	3,000	-	-	-
Albert Hunt Trust	7,000	-	7,000	-	5,000	5,000
Thomas Roberts Trust	5,000	-	5,000	5,000	-	5,000
Park Family Trust	5,000	-	5,000	-	4,940	4,940
Sir Jeremiah Colman Trust	-	1,500	1,500	-	1,500	1,500
Community Foundation Wales	-	-	-	-	1,500	1,500
Hampshire Shrieval Fund	-	-	-	-	1,000	1,000
Kinsbourne Trust	1,500	-	1,500	1,000	-	1,000
Perbury Foundation	-	-	-	1,000	-	1,000
Other grants under £1,500	3,187	-	3,187	500	-	500
	<b>89,687</b>	<b>215,227</b>	<b>304,914</b>	<b>72,500</b>	<b>219,812</b>	<b>292,312</b>
<b><i>Community income</i></b>						
Individual donations	121,998	50	122,048	86,085	5,000	91,085
Fundraising events	66,167	4,245	70,412	78,709	3,800	82,509
Church, corporate and other community donations	29,003	113	29,116	34,359	400	34,759
Legacies	-	-	-	-	-	-
Donated goods	5,980	-	5,980	4,730	-	4,730
	<b>223,148</b>	<b>4,408</b>	<b>227,556</b>	<b>203,883</b>	<b>9,200</b>	<b>213,083</b>
<b>Total</b>	<b>384,968</b>	<b>274,251</b>	<b>659,219</b>	<b>366,883</b>	<b>274,012</b>	<b>640,895</b>

Other grants and donations were received from the following grant-making bodies not identified above:

Saddlers Company Charitable Fund  
The Lilian Trust  
Masonic Charitable Foundation

Knight Charitable Trust  
The Lambs Hill Trust  
Christopher Fagan Memorial Trust



TRINITY WINCHESTER

NOTES TO THE ACCOUNTS

Year ended 31 March 2023

**6 Income from charitable activities:  
Grants and Contracts**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Southampton City Council	-	-	-	-	3,000	3,000
Hampshire OPCC	-	10,500	10,500	-	1,000	1,000
Places Impact Fund	-	7,930	7,930	-	-	-
Winchester City Council Cold Weather Bed	-	3,200	3,200	-	3,120	3,120
Hampshire County Council Adult Learning	-	-	-	-	2,716	2,716
	-	21,630	21,630	-	9,836	9,836

**7 Income from charitable activities:  
Other income**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Other charitable income</b>						
Room hire	23,312	-	23,312	27,569	-	27,569
Other income	2,855	-	2,855	28,995	-	28,995
	26,167	-	26,167	56,564	-	56,564

**8 Housing income**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Rental income	167,202	-	167,202	77,416	-	77,416
	167,202	-	167,202	77,416	-	77,416

**9 Investment income**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Bank interest	3,213	-	3,213	75	-	75
	3,213	-	3,213	75	-	75

**10 Expenditure on raising funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Salaries	60,494	-	60,494	55,372	-	55,372
Promotional advertising	24,243	6,307	30,550	18,542	1,254	19,796
	84,737	6,307	91,044	73,914	1,254	75,168

**11 Expenditure on charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Salaries (including Employer's NI)	99,015	247,452	346,467	145,403	211,860	357,263
Sessional and agency workers	10,683	21,275	31,958	73	17,952	18,025
Other staff costs	16,521	3,939	20,460	6,026	4,284	10,310
Other direct project costs	32,714	22,248	54,962	30,358	24,729	55,087
Premises costs	143,870	14,250	158,120	132,169	10,779	142,948
Office costs	41,880	4,374	46,254	22,580	6,646	29,226
Interest on loan	12,006	-	12,006	7,975	-	7,975
Audit and accountancy fees (statutory audit)	9,780	600	10,380	6,973	989	7,962
	366,469	314,138	680,607	351,557	277,239	628,796

TRINITY WINCHESTER

NOTES TO THE ACCOUNTS

Year ended 31 March 2023

12 Expenditure on housing activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Salaries	86,499	-	86,499	48,445	-	48,445
Agency and sessional security	4,320	-	4,320	4,392	-	4,392
Maintenance and utilities	34,424	-	34,424	5,800	-	5,800
Repairs and replacements	3,969	-	3,969	2,898	-	2,898
Other costs	7,972	-	7,972	3,177	-	3,177
	<b>137,184</b>	<b>-</b>	<b>137,184</b>	<b>64,712</b>	<b>-</b>	<b>64,712</b>

13 Salaries costs	2023 £	2022 £
Gross salaries	447,659	433,906
Employer's National Insurance	36,773	33,273
Employer's pension contributions	9,028	8,460
Less: recharged to Trinity Winchester Supported Housing Ltd	-	(14,559)
Total	<b>493,460</b>	<b>461,080</b>
Average number of individual employees	19.25	19.50
Average number of employees (full-time equivalent)	<b>15.50</b>	<b>14.50</b>

No employees received emoluments of more than £60,000 during the year.

Total employment benefits of the key management personnel were £108,820 (2022: £102,631).

No trustees received any remuneration or expenses during the year (2022: £nil).

14 Fixed assets	Buildings £	Equipment £	Furniture & fittings £	Total £
<b>Cost or valuation</b>				
At 1 April 2022	3,002,940	15,377	26,132	3,044,449
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2023	<b>3,002,940</b>	<b>15,377</b>	<b>26,132</b>	<b>3,044,449</b>
<b>Depreciation</b>				
At 1 April 2022	437,174	11,328	7,259	455,761
Charge	69,652	2,747	8,711	81,110
Disposals	-	-	-	-
At 31 March 2023	<b>506,826</b>	<b>14,075</b>	<b>15,970</b>	<b>536,871</b>
<b>Net book value 31 March 2023</b>	<b>2,496,114</b>	<b>1,302</b>	<b>10,162</b>	<b>2,507,578</b>
Net book value 31 March 2022	2,565,766	4,049	18,873	2,588,688

There were no additions to Fixed Assets in 2022/23.

**TRINITY WINCHESTER**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 March 2023**

<b>15 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	4,138	5,860
Inter-company account	920	35,403
Other debtors	60,108	17,264
Prepayments	19,882	20,344
	<b>85,048</b>	<b>78,871</b>

<b>16 Creditors:</b>	<b>2023</b>	<b>2022</b>
<b>Amounts falling due within one year</b>	<b>£</b>	<b>£</b>
Trade creditors	40,966	15,650
Futurebuilders loan	20,959	22,286
Accruals	15,867	59,494
Deferred income (Note 17)	-	15,491
	<b>77,792</b>	<b>112,921</b>

**17 Deferred income**

Deferred income arises when income has been received in relation to services to be delivered after the year end.

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Balance as at 1 April 2022	15,491	79,331
Grants deferred	-	-
Amount released to income	(15,491)	(63,840)
Balance as at 31 March 2023	<b>-</b>	<b>15,491</b>

**18 Creditors:**

**Amounts falling due over one year**

	<b>2023</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Futurebuilders loan	<b>198,938</b>	<b>218,170</b>

The loan is secured by a first legal charge on Bradbury House and the interest rate was renegotiated in December 2011 to a rate of 3% over Bank of England Base Rate. At the current rate of repayment, the Futurebuilders loan has 8 years and 5 months remaining.

The following aggregate liabilities disclosed under creditors falling due after more than one year are due for repayment after more than five years from the balance sheet date:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Futurebuilders loan	<b>104,001</b>	<b>120,317</b>

**19 Operating leases**

Minimum lease payments under non-cancellable operating leases are as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Due not later than one year	3,383	4,103
Later than one year and not later than five years	8,399	3,621
	<b>11,782</b>	<b>7,724</b>

# TRINITY WINCHESTER

## NOTES TO THE ACCOUNTS

Year ended 31 March 2023

### 20 Analysis of funds

		Brought forward £	Income in year £	Expenditure in year £	Transfers £	At 31 March 2023 £
<b>Analysis of Funds 2023</b>						
<b>Restricted Funds</b>						
Capital appeal	(i)	-	160,054	-	-	160,054
Lloyds Bank Foundation	(ii)	-	35,904	(35,904)	-	-
Learning	(iii)	25,374	51,500	(52,143)	-	24,731
Trinity Women's Service	(iv)	-	8,043	(8,043)	-	-
Dental Treatment	(v)	3,375	13,800	(9,125)	-	8,050
Big Sleep Out	(vi)	3,062	4,245	(6,307)	-	1,000
Gardening	(vii)	931	-	(931)	-	-
Bradbury View Support	(viii)	63,461	117,223	(139,826)	-	40,858
Outreach	(ix)	-	57,000	(57,000)	-	-
Suicide Prevention	(x)	3,000	-	(3,000)	-	-
Food	(xi)	-	50	(50)	-	-
Winter pressures /personal budgets	(xii)	-	8116	(8116)	-	-
<b>Total Restricted Funds</b>		<b>99,203</b>	<b>455,935</b>	<b>(320,445)</b>	<b>-</b>	<b>234,693</b>
<b>Unrestricted Funds</b>						
<b>Designated Funds</b>						
Buildings Depreciation Fund	(xvii)	2,414,272	-	(78,899)	-	2,335,373
Cyclical Maintenance Fund	(xviii)	20,000	-	-	-	20,000
Bradbury View Support Fund	(xix)	50,000	-	-	-	50,000
Housing Contingency Fund	(xx)	30,000	-	-	-	30,000
<b>Total Designated Funds</b>		<b>2,514,272</b>	<b>-</b>	<b>(78,899)</b>	<b>-</b>	<b>2,435,373</b>
<b>General Funds</b>		<b>233,082</b>	<b>581,550</b>	<b>(509,491)</b>	<b>-</b>	<b>305,141</b>
<b>Total Unrestricted Funds</b>		<b>2,747,354</b>	<b>581,550</b>	<b>(588,390)</b>	<b>-</b>	<b>2,740,514</b>
<b>Total Funds</b>		<b>2,846,557</b>	<b>1,037,485</b>	<b>(908,835)</b>	<b>-</b>	<b>2,975,207</b>

### Represented by:

	Fixed Assets £	Net Current Assets £	Long Term Liabilities £	Total £
Restricted Funds	-	234,693	-	234,693
Designated Funds	2,335,373	100,000	-	2,435,373
General Funds	172,205	331,874	(198,938)	305,141
	<b>2,507,578</b>	<b>666,567</b>	<b>(198,938)</b>	<b>2,975,207</b>

### Analysis of funds 2022

		Brought forward £	Income in year £	Expenditure in year £	Transfers £	At 31 March 2022 £
<b>Restricted Funds</b>						
Capital appeal	(i)	1,364,462	100,925	-	(1,465,387)	-
Lloyds Bank Foundation	(ii)	-	33,813	(33,813)	-	-
Learning	(iii)	7,280	55,216	(37,122)	-	25,374
Trinity Women's Service	(iv)	-	5,400	(5,400)	-	-
Dental Treatment	(v)	1,440	6,750	(4,815)	-	3,375
Big Sleep Out	(vi)	-	3,800	(738)	-	3,062
Gardening	(vii)	3,182	-	(2,251)	-	931
Bradbury View Support	(viii)	-	109,429	(127,914)	81,946	63,461
Outreach	(ix)	-	45,000	(45,000)	-	-
Suicide Prevention	(x)	-	3,000	-	-	3,000
Community Foundation Wales	(xiii)	-	1,500	(1,500)	-	-
Emergency Counselling	(xiv)	-	10,000	(10,000)	-	-
Young Offenders Project	(xv)	-	4,940	(4,940)	-	-
Kitchen Refurbishment	(xvi)	-	5,000	(5,000)	-	-
<b>Total Restricted Funds</b>		<b>1,376,364</b>	<b>384,773</b>	<b>(278,493)</b>	<b>(1,383,441)</b>	<b>99,203</b>

**TRINITY WINCHESTER**  
**NOTES TO THE ACCOUNTS**

**Year ended 31 March 2023**

**20 Analysis of funds (continued)**

		Brought forward	Income in year	Expenditure in year	Transfers	At 31 March 2022
		£	£	£	£	£
<b>Unrestricted Funds</b>						
<b>Designated Funds</b>						
Buildings Depreciation Fund	(xvii)	1,094,821	-	(63,990)	1,383,441	2,414,272
Cyclical Maintenance Fund	(xviii)	20,000	-	-	-	20,000
Under One Roof Support Fund	(xix)	50,000	-	-	-	50,000
Housing Contingency Fund	(xx)	30,000	-	-	-	30,000
Total Designated Funds		1,194,821	-	(63,990)	1,383,441	2,514,272
General Funds		158,337	500,938	(426,193)	-	233,082
<b>Total Unrestricted Funds</b>		1,353,158	500,938	(490,183)	1,383,441	2,747,354
<b>Total Funds</b>		2,729,522	885,711	(768,676)	-	2,846,557

Represented by:	Fixed Assets	Net Current Assets	Long Term Liabilities	Total
	£	£	£	£
Restricted Funds	-	99,203	-	99,203
Designated Funds	2,414,272	100,000	-	2,514,272
General Funds	174,416	276,836	(218,170)	233,082
	2,588,688	476,039	(218,170)	2,846,557

**Purpose of Restricted Funds**

*(i) Capital appeal*

Trinity Winchester launched a new capital appeal in 2022/23 aiming to raise funds to purchase further units of move-on accommodation. In 2021/22 this fund represented the culmination of the appeal for funds to the construction, fitout and initial support of Bradbury View. Conditions of restricted donations towards the construction were met by the end of that year, and the restriction removed from those funds.

*(ii) Lloyds Bank Foundation*

This represents funding for core costs provided by Lloyds Bank Foundation over four years from 2019/20.

*(iii) Learning*

This fund represents grants received for the provision of a variety of learning projects at Trinity.

*(iv) Trinity Women's Service*

This fund represents donations received towards the cost of maintaining a designated women's service within Bradbury House for vulnerable and disadvantaged women.

*(v) Dental Treatment*

These are funds provided by Simply Health for an ongoing programme of dental treatment by Dentaaid via the Dentaaid bus.

*(vi) Big Sleep Out*

This fund represents funds received from sponsors and individual councillors towards the costs of running the annual fundraising event the Big Sleep Out.

*(vii) Gardening*

These funds were provided by Tesco Bags of Help in 2017/18 to support Trinity's Gardening Club.

*(viii) Bradbury View Support*

These revenue funds include income from the National Lottery Community Fund (programme RC London and South East), Nationwide Building Society, Balcombe Charitable Trust and Beatrice Laing Trust. The funds are to support residents of the charity's new accommodation project, Bradbury View, for those with high support needs.

*(ix) Outreach*

These are funds provided by Winchester City Council towards a full-time complex needs navigator working with rough sleepers or people in housing with complex needs to obtain/keep housing, and a weekend outreach worker. In addition we received a grant from the Office of the Police and Crime Commissioner to cover additional outreach 15 hours a week with a view to reducing begging and other antisocial behaviour in the city centre by signposting to services where help can be obtained.

**TRINITY WINCHESTER**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 March 2023**

**20 Analysis of funds (continued)**

*(x) Suicide Prevention*

A grant was received from Southampton City Council towards suicide prevention. It was spent on relevant staff training in 2022/23.

*(xi) Food costs*

A donation was made specifically towards food costs

*(xii) Winter pressures and personal budgets*

These funds were given by Winchester City Council to address the increasing costs of supporting service users with food and fuel during the winter and costs incurred by residents of Trinity's accommodation projects in relation to their accommodation.

*(xiii) Community Foundation Wales*

This grant was towards core costs of Trinity Winchester.

*(xiv) Emergency Counselling*

This fund represented a number of grants received for emergency support during the Covid-19 crisis: £24,786 from the National Lottery Coronavirus Community Support Fund for additional project worker time and counselling; £18,500 from the Ministry of Housing, Communities and Local Government to support the organisation; £16,286 from the CAF Resilience Fund for mental health support; £13,210 from the Office of the Police and Crime Commissioner from the Extraordinary Funding for Domestic Abuse and Sexual Violence Support Services Fund to support those experiencing domestic abuse during the crisis; £10,000 from Winchester City Council and £1,600 in individual donations to support residents of the temporary hostel in City Road; £4,000 from St Peters Church for food for vulnerably housed people; and £2,000 from A2Dominion for the support of women experiencing domestic abuse, and rough sleepers, during the crisis.

*(xv) Young Offenders Project*

These funds were received to help support young offenders at risk of homelessness.

*(xvi) Kitchen Refurbishment*

This grant was received from Help the Homeless towards the refurbishment of Trinity's kitchen.

***Purpose of Designated Funds***

*(xvii) Buildings Depreciation Fund*

This fund represents grants received towards the construction of Bradbury House in 2010 and Bradbury View in 2021. As all restrictions were met these funds were transferred from restricted to unrestricted funds in earlier years. The fund will be used to meet depreciation costs on the buildings in years to come.

*(xviii) Cyclical Maintenance Fund*

The Trustees set up a cyclical maintenance fund for Bradbury House and Bradbury View in 2021 with an initial amount of £20,000.

*(xix) Under One Roof Support Fund*

This fund of £50,000 was designated by the Trustees for the development and support of Bradbury View.

*(xx) Housing Contingency Fund*

As the activities of Trinity Winchester expanded to include the provision of housing, the Trustees considered it prudent to set up a housing contingency fund in 2021 with an initial amount of £30,000.

**21 Share capital**

Trinity Winchester is a company limited by guarantee and does not have a share capital. If the charity is dissolved, any member who has held office within 12 months of dissolution will be liable to pay an amount up to £1 towards the cost of dissolution and the liabilities incurred by the charity while they were a member. There were 35 members on 31 March 2023 (2022: 35).

**TRINITY WINCHESTER**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 March 2023**

**22 Contingent liabilities**

Two grants for the construction of Bradbury View, completed in May 2021, included conditions relating to the disposal of the site or building within a given time frame. The Edward Gostling Foundation will require repayment of its £100,000 grant if Trinity Winchester disposes of the building by way of a freehold sale or lease/licence within 5 years of practical completion to an operator that is not registered or regulated by the Charity Commission of England and Wales. Bradbury Foundation reserves the right to claim back its £250,000 donation, in full or in part depending on the circumstances, in the event that the property or site is sold within 10 years of the granting of the donation. No liability has been recognised in the financial statements as Trinity Winchester has no current plans to sell the property.

**23 Related party disclosures**

In both 2022 and 2023 a charge for room hire was made to the Clinical Commissioning Group of the St Clements GP practice in Winchester of which Alex Fitzgerald-Barron is a partner; the total amount charged during the year was £5,495 (2022: £3,571); the final quarterly payment was outstanding at the year end (2022: full year) and no amounts were written off. In both 2022 and 2023 a charge for room hire was made to Winchester Pregnancy Crisis Centre of which Hannah Scott is a trustee. The total amount charged during the year was £2,400 (2022: £3,000). £0 was outstanding at the year end (2021: £0) and no amounts were written off.

**24 Subsidiary company**

The charitable company owns the whole of the issued share capital of Trinity Winchester Supported Housing Limited (TWSH), a company registered in England, which began trading in 2019/20. The company number is 11526635 and the registered office is Bradbury House, Durngate Place, Winchester SO23 8DX. TWSH had non-trading status in 2022/23.