

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH WINCHESTER

England & Wales · Charity number 1130682

Details

Other names	CHRIST CHURCH PCC, WINCHESTER
Status	Registered
Legal form	Previously excepted
Registered	2009-07-22
Register	View on the Charity Commission register

Contact

Address	Christ Church Christchurch Road Winchester SO23 9SR
Phone	01962854454
Email	office@ccwinch.org.uk
Website	www.ccwinch.org.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Promoting in the ecclesiastical parish the whole mission of the Church. Regular public worship. Provision of sacred space for personal prayer and contemplation. Pastoral work. Teaching of Christianity through sermons, courses and small groups. Provision of youth clubs with a Christian ethos. Promotion of Christianity through events & literature distribution. Supporting charities in UK and overseas.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,023,136	£776,648	£522,089	8
2023-12-31	£772,905	£840,077	£275,601	9
2022-12-31	£714,492	£708,614	£342,773	8
2021-12-31	£731,100	£744,165	£336,895	12
2020-12-31	£879,293	£668,499	£349,960	12

Trustees

Name	Role	Appointed
ALISON JANE COULTER		
Alan Brewer		2019-04-28
Alexander Timothy Ross		2024-05-19
Arnold David Boul		2026-05-17
Azamat Truscott		2025-05-18
Caryn Kendall		2025-05-18
Chaka Kasongo Mwondela Henderson		2023-05-21
Charles Bazlinton		2026-05-17
Christopher Neil Whittaker		2023-07-03
Clare Ruth Carson		2020-10-11
David Stass		2025-05-18
Dr Richard Marcus Roope		2022-05-10
Glyn Normington		2026-05-17
Graham Leslie Simpson		2022-05-22
Hannah Glanvill		2024-05-19
James Wright		2026-05-17
Jonathan Lloyd		2026-05-17
Keith Whale		2024-05-21
Laura Young		2026-05-17
Nathanael Camfield		2023-05-21
Phoebe Ridout		2025-05-18
Rachel Anne McSparron		2020-10-11
Rev BRIAN ROY WAKELIN		
Rev Simon James Lee Cansdale		2019-10-17
SARA JANE ROOPE		
Sam David Stockall		2023-05-21
Wilbur East		2026-05-17

Accounts

CHRIST CHURCH PCC, WINCHESTER

Charity Registration number : 1130682

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**



REGISTERED CHARITY in England and Wales no. 1130682

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2024

Administrative information

Christ Church is a large and lively evangelical Anglican Church with a strong emphasis on the preaching of God's Word and the Ministry of the Holy Spirit.

Christ Church is situated on Christchurch Road within the city of Winchester. It is part of the Diocese of Winchester within the Church of England. The correspondence address is Christ Church, Christchurch Road, Winchester, SO23 9SR.

The Parochial Church Council (PCC) was registered as a charity in England and Wales on 22nd July 2009 under registration number 1130682.

Incumbent: Rev Simon Cansdale
Assistant Minister: Rev Canon Brian Wakelin

Rev Clare Carson
Rev Christopher Whittaker

Churchwardens:
Graham Simpson (reelected May 2024)
Rachel McSparron (reelected May 2024)

Representatives on the General Synod: Alison Coulter
Representatives on the Diocesan Synod:
Richard Roope

Representatives on the Deanery Synod:
Sara Jane Roope
Nigel Smith
Roshane Purdue
Keith Whale (elected May 2024)

Elected members to the PCC:
Rachel McIlroy (PCC Treasurer)
John Wells (PCC Secretary- resigned May 2024)
Alex Ross (PCC Secretary- elected May 2024)
Ella Bailey
Alan Brewer
Fiona Camfield
Nathanael Camfield
Jonathan Harber
Alice Lewis

CHRIST CHURCH PCC, WINCHESTER

John Purdue (resigned May 2024)
Sam Stockall
Michael Wilmot (resigned September 2024)
Hannah Glandvill (elected May 2024)
Louisa Goodman (elected May 2024)
Kas Henderson (elected May 2024)

Auditors: Knight Goodhead Limited
7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire
SO53 3DA

Bankers: NatWest Bank
Winchester Old Bank
105 High Street
Winchester
SO23 9AH

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and to stand for election to the PCC.

The PCC consists of the incumbent (the Vicar), and other clergy including Associate Ministers and Curates (both stipendiary and non-stipendiary), the Wardens, the Licensed Lay Ministers and others who are elected by those who are on the electoral roll. In addition, those who represent the Parish on the Deanery Synod are all members of the PCC ex-officio. Whilst the PCC maintain overall responsibility the Incumbent, who chairs bi-monthly meetings of the PCC, is the chief executive and oversees and directs a staff team who together manage the day to day activities of the Church. In addition to chairing the PCC the Incumbent also chairs the Standing Committee which comprises Churchwardens, Treasurer, Secretary and Operations Director. This group meets the week before PCC and manages any matters arising and issues of a sensitive nature.

Aims and Purposes

The primary object of the PCC is the promotion of the gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. In this it has the responsibility of co-operating with the incumbent in promoting within the parish and congregation of Christ Church Winchester the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also seeks to be faithful to its heritage as a Simeon Trust Church and to place priority upon its Biblical preaching.

The charity is a public benefit organisation. In reviewing our objectives and activities, the trustees have kept in mind the Charity Commission's guidance on public benefit.

Objectives and activities

We are a Church of England church with orthodox Anglican beliefs subscribing to the historical creeds which speak of our belief in God the Father, Son and Holy Spirit.

CHRIST CHURCH PCC, WINCHESTER

We subscribe to the 39 Articles with their reminders of the great Reformation principles of '*Christ Alone, Scripture Alone, Faith Alone.*'

We are a member of the Evangelical Alliance and we subscribe to their Basis of Faith. As a church, we believe God is calling us to be a flourishing and generous regional centre of Christian worship, mission and discipleship.

We are grateful to serve the three key city institutions of our parish: HM Prison Winchester, The Royal Hampshire County Hospital and the University of Winchester. We also recognise our mission to serve the city of Winchester and other parts of Christ's church, both in the UK and overseas. For over 10 years we have sustained partnerships in Uganda with Kalerwe in Kampala and Kisoro in the Diocese of Muhabura. We have also worked with the Diocese of Yei in South Sudan.

The PCC also has responsibility to care for God's earth, supporting the work of the Church of England to achieve Climate Justice for our neighbours around to world and Net Carbon Zero through maintenance and improvements to our church buildings and grounds.

Achievements and performance in the year

1. Our Family Links Nurturing Programme parenting course was run throughout the year, on several sites.
2. We held an immersive Holy Week series called 'Holy Week 360,' taking in four different angles of Jesus' Crucifixion.
3. We had two interns on the national MES scheme. They are an invaluable resource both to us and the wider church.
4. Our 25 small groups continued to meet for bible-study, mutual support and prayer.
5. Our Student Ministry is thriving, inventive and vibrant, and numbers are increasing.
6. Our children's and young people's groups continue to grow and deepen, especially our Pathfinders (11-14's) and Download (14-18's) groups, with a welcome injection of younger leaders.
7. We have continued to run our 'Foundation Year', offering a weekly afternoon of in-depth teaching and discipleship formation, both for our interns and the wider congregation. 12 enrolled in September.
8. We have continued to be a church calling people to recognised positions of leadership within the wider church, with 3 people in the pipeline for training, and 3 currently training to be ordained.
9. We have continued to make full use of our buildings. They are in use daily and we are glad to be able to welcome groups from the community during the week. We installed a new main boiler (heating the main church and vestry) in September.
10. We have made considerable progress in our longer term project nicknamed 'ABCDE' which is to bring parts of the building that are tired or no longer fit for use up to scratch. We started a major fundraising campaign for the project in September and hope to complete Stage 1, the building works on the main Church building, during the summer of 2025.
11. Our Tuesday Toddler Group/Bumps and Babies is now running at full capacity.
12. The PCC met six times over the year, monitoring our strategic values and direction, reviewing key activities and identifying the most pressing tasks in maintaining our church buildings.
13. We held a Climate Justice Service in September, with a guest speaker from Tearfund. Our Creation Care Team continued to assess our progress (we reached the Arocha Silver EcoChurch Award) and promote further potential action on our part.
14. Our Global Church connections continued to be a key part of our life together.
15. We used our Winchester Community Fund to make donations to The Beacon (working with homeless people in Winchester) and the Carroll Centre in Stanmore.
16. Our Safeguarding Officer Sophie Butt continued to help us stay up to date on our training and reporting responsibilities, and we have switched to a new internal, online reporting system, My

CHRIST CHURCH PCC, WINCHESTER

Concern. After the publication of the Makin Report in November, which highlighted the extensive abuse perpetrated by John Smyth, and his membership of Christ Church in the 70's and early 80's, we undertook a thorough review amongst all members of the congregation who were present and active at the time, and published a video update for the congregation. Our findings support the Makin Report in the view that there is no evidence that Smyth abused members of Christ Church.

17. Our numerous volunteers continue to be vitally important in every activity we undertake.
18. Two key members of the staff team moved on this year - Louise Weatherall (Student Pastor, left in July) and Sue Collinson (Pastoral Director, left in August). Louise has been replaced by Jess Monk (one of last year's interns) and Sue has been replaced by Judith Adams (longstanding congregation members and former Churchwarden).
19. Our ministry in the Prison has continued to grow, with congregation members serving as volunteer chaplains, taking Sunday services each month, helping to run Alpha and another course called Sycamore Tree, and a course called Making Connections, which prepares prisoners for their release.
20. Our relationship with Street Pastors remains strong and vital, with lots of Christ Church people involved.
21. It has been a better year for the Churches Together City Centre Chaplaincy, with key volunteers from Christ Church still deeply involved in this, and a new Lead Chaplain (Alison Dolphin) in place
22. We have continued to carry out routine maintenance on our buildings well, as well as our preparations for the ABCDE project.
23. We conducted 6 baptisms, 8 weddings and 8 funerals.

Financial Review

The PCC set a budget for 2024 and received regular financial reports through the year. During the year the PCC launched a fundraising campaign (The ABCDE project) to raise funds to refurbish the church which raised £202k during the 2024 financial year. Fundraising continues in 2025 and the work is expected to be completed during the summer months of 2025. Income (excluding ABCDE) increased by £48k. Overall, costs were lower than 2024 as the prior year included a £90k investment in lighting in the church.

The charity made a surplus in the year of £246,488 (2023: deficit of £67,172) This has been added to reserves to give total reserves carried forward of £522,089 (2023: £275,601). Of this total, £242,664 (2023: £751) relates to restricted funds and £26,356 (2023: £43,740) relates to designated funds. At the end of the year general unrestricted funds stood at £253,069 (2023: £231,110).

Full financial details are available in the Statement of Financial Activity and accompanying notes.

Reserves Policy

It is the PCC's policy to maintain a balance in the General Fund of approximately 2 months routine general expenditure. In 2025 this will require end of year unrestricted funds of c £124,000. Reserves at 31 December 2024, represented approximately 4 months of unrestricted expenditure, which is in excess of our reserves policy.

Plans for Future Periods

The PCC has developed initial plans for the refurbishment of the church buildings under the heading Accessible, Beautiful, Complete, De-Clutter and Eco-church. We have just finished a consultation with the wider congregation on our overall plans and we are now embarking on more detailed planning with our architect. This work has now started.

CHRIST CHURCH PCC, WINCHESTER

We have a schedule of Whole Church Policies that we are working on to review and renew over the next couple of years.

Risk Management

The PCC has reviewed the risk register during the year to ensure that church systems and procedures, including individual event and activity risk assessments, are in place to mitigate those risks where practicable.

Safeguarding

Christ Church PCC actively promotes the welfare of children, young people and adults and works to prevent abuse from occurring. The PCC has adopted the Church of England's Safeguarding Policy as described in the Church of England Parish Safeguarding Handbook. All PCC members, alongside all staff members and volunteers working with young people and vulnerable adults at church, are required to undergo DBS checking and safeguarding training. Christ Church's Safeguarding Officer: Sophie Butt, is supported by a dedicated DBS administrator on the staff team. Safeguarding is a regular consideration of the PCC and the church staff team, and Christ Church's Safeguarding Policy Appendix, which provides further local operational safeguarding context for all church activities, is reviewed annually.

Use of volunteers

The PCC appreciates that Christ Church's work is completely dependent upon the contribution of volunteers and wishes to record its thanks to all who offer their time and talents. All staff and volunteers working with children and vulnerable adults are subject to Safer Recruiting (including DBS checks) in line with Christ Church's and the Church of England Safeguarding Policy.

CHRIST CHURCH PCC, WINCHESTER

Statement of Responsibilities of the Trustees

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and the United Kingdom Generally Accepted Accounting Practice (UK GAAP).

The Charities Act 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 charity at the end of the year and of the surplus or deficiency for the year then ended. 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 SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the PCC by:

A handwritten signature in black ink, reading "Simon Cansdale". The signature is written in a cursive, flowing style.

Rev Simon Cansdale (Vicar)

Date: 22 May 2025

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF CHRIST CHURCH PCC, WINCHESTER

Opinion

We have audited the financial statements of Christ Church PCC, Winchester (the Charity), for the year ended 31 December 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash flow Statement and 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 December 2024, 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; and
- have been prepared in accordance with the requirements of the Charities Act 2011

Basis of 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 Auditor's 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other matters

In the previous accounting period the trustees of the charity took advantage of audit exemption under s144 of the Charities Act 2011. Therefore, the prior period financial statements were not subject to audit.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF CHRIST CHURCH PCC, WINCHESTER

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.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

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 Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the 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 they 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under Section 144 Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF CHRIST CHURCH PCC, WINCHESTER

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.

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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships, tested journal entries to identify unusual transactions and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:

<https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Knight Goodhead Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF CHRIST CHURCH PCC, WINCHESTER

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

CJ GOODHEAD FCA	Dated:
Senior Statutory Auditor	
Knight Goodhead Limited	
Chartered Accountants and Statutory Auditors	
7 Bournemouth Road, Chandler's Ford, Eastleigh, Hampshire, SO53 3DA	

CHRIST CHURCH PCC, WINCHESTER

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
INCOME					
Donations and legacies		727,441	256,579	984,020	738,622
Charitable activities		9,689	22,542	32,231	26,662
Trading activities		4,890	-	4,890	5,384
Investments		1,995	-	1,995	2,237
Total income	3	744,015	279,121	1,023,136	772,905
EXPENDITURE					
Charitable activities		740,440	36,208	776,648	840,077
Total expenditure	4	740,440	36,208	776,648	840,077
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS		3,575	242,913	246,488	(67,172)
TRANSFERS BETWEEN FUNDS	11	1,000	(1,000)	-	-
NET MOVEMENT IN FUNDS		4,575	241,913	246,488	(67,172)
FUND BALANCES AT 1 JANUARY 2024		274,850	751	275,601	342,773
FUND BALANCES AT 31 DECEMBER 2024	11	279,425	242,664	522,089	275,601

See comparative in note 14.

CHRIST CHURCH PCC, WINCHESTER

BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible assets	7		20,802		9,469
CURRENT ASSETS					
Debtors	8	64,556		19,427	
Cash at bank and in hand		468,979		259,081	
			<u>533,535</u>	<u>278,508</u>	
CREDITORS: amounts falling due within one year	9	(32,248)		(12,376)	
NET CURRENT ASSETS			501,287		266,132
NET ASSETS			<u>522,089</u>	<u>275,601</u>	
FUNDS	10-13				
Unrestricted:					
Designated		26,356		43,740	
Other unrestricted		253,069		231,110	
			<u>279,425</u>	<u>274,850</u>	
Restricted			242,664		751
TOTAL FUNDS			<u>522,089</u>	<u>275,601</u>	

Signed on behalf of the PCC by:

Simon Cansdale

Rev Simon Cansdale
Vicar

Date: 22 May 2025

CHRIST CHURCH PCC, WINCHESTER

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	1	225,336	(67,281)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		1,995	2,237
Purchase of fixed assets		(17,433)	(1,843)
Sale of fixed assets		-	744
NET CASH FLOW	2	<u>209,898</u>	<u>(66,143)</u>

NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

1 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net movement in funds for the year	246,488	(67,172)
Interest received	(1,995)	(2,237)
Depreciation	6,100	12,439
Profit on disposal of fixed assets	-	(744)
(Increase) / decrease in debtors	(45,129)	(2,260)
(Decrease) / increase in creditors	19,872	(7,307)
Net cash flow from operating activities	<u>225,336</u>	<u>(67,281)</u>

2 NET CASH FLOW MOVEMENT

	2024 £	2023 £
Cash at the end of the year	468,979	259,081
Cash at start of the year	<u>259,081</u>	<u>325,224</u>
Increase / (decrease) in cash in the year	<u>209,898</u>	<u>(66,143)</u>

3 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Cash at bank and in hand	468,979	259,081
	<u>468,979</u>	<u>259,081</u>

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared in accordance with applicable accounting standards, the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective January 2019). They are prepared under the historical costs convention.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

The charity is a public benefit organisation.

(b) Fund accounting

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

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

(c) Income

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

- **Donations and legacies**

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

Planned giving receivable under pledge is recognised only when received.

Income tax recoverable on gift aid donations is recognised when the income is recognised.

Grant and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

- **Charitable activities**

Funds raised from church events are accounted for when receivable.

Income is deferred when received for the purpose of funding missions to be carried out in the future.

- **Trading activities**

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

- **Investments**

Dividends and interest are accounted for when receivable.

Realised gains and losses are recognised when investments are sold.

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

- **Other income**

Other income is accounted for when receivable.

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

1 ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is allocated to the activity for which it relates.

- **Charitable Activities**

The Diocesan Common Mission Fund is accounted for when payable.

Grants and donations are accounted for when paid over.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned between activities in line with their respective proportion of income received.

The PCC decided to set the Common Mission Fund contribution at £200,545 (2023: £220,790).

(e) Fixed assets

The buildings at Christ Church comprise an integrated Church and Church Centre. The consecrated building was opened in 1861 and this building and the organ were extensively reordered and renovated in 1996. The Church Centre was constructed in 1988/89.

Both the consecrated Church building and the Church Centre are excluded from accountability by the PCC, and the furnishings and fittings, including the organ, which require a faculty for disposal, are regarded as inalienable property.

Consecrated property is excluded from the financial statements by s.96 (2)(a) of the Charities Act 2011. Expenditure incurred during the year on consecrated buildings is written off as expenditure in the SOFA and separately disclosed.

Expenditure on movable church furnishings and other functional equipment is capitalised where the cost exceeds £1,500. Equipment used within the church premises is depreciated on a straight line basis over 3 to 4 years.

(f) Current assets

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

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

(g) Pensions

The charity participates in a defined contribution pension scheme. Contributions in respect of this scheme are charged to the Statement of Financial Activities for the year in which they are payable. Timing differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

2 ADMINISTRATIVE INFORMATION

The charity is unincorporated and was registered on 22 July 2009 with the Charity Commission in England and Wales. The registered number is 1130682. The registered office of the charity is Christ Church, Christchurch Road, Winchester, SO23 9SR.

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

3 INCOME

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
DONATIONS AND LEGACIES				
Gift Aided	165,480	885	166,365	176,147
Envelope scheme	830	-	830	1,630
Parish Giving Scheme	311,049	-	311,049	316,525
Tax recovery	109,519	43,756	153,275	112,076
Trusts and other donations	139,163	2,196	141,359	101,834
Legacies	-	-	-	15,429
ABCDE Project income	-	202,022	202,022	-
Collections	1,400	-	1,400	1,511
Grants	-	7,720	7,720	13,470
Total donations and legacies	727,441	256,579	984,020	738,622
CHARITABLE ACTIVITIES				
Fees	9,689	-	9,689	5,595
Street Pastors	-	22,542	22,542	21,067
	9,689	22,542	32,231	26,662
TRADING ACTIVITIES				
Church Centre	4,890	-	4,890	5,384
	4,890	-	4,890	5,384
INVESTMENTS				
Interest	1,995	-	1,995	2,237
	1,995	-	1,995	2,237
TOTAL INCOME	744,015	279,121	1,023,136	772,905

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

4 EXPENDITURE	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
CHARITABLE ACTIVITIES				
Missionary and charitable giving (see also note 5)				
Missionary societies, support & visits mission partners	71,054	200	71,254	74,589
Local/home missions/students	14,194	-	14,194	11,133
WCF affiliations	5,238	-	5,238	2,165
	90,486	200	90,686	87,887
Church events				
Upkeep of services	2,593	-	2,593	4,530
	2,593	-	2,593	4,530
Ministry				
Common Mission Fund	200,545	-	200,545	220,790
Wedding and funeral fees	3,205	-	3,205	2,592
	203,750	-	203,750	223,382
Staff				
Salary, pensions, housing of youth & pastoral workers	185,830	2,760	188,590	179,195
Other support costs	4,867	-	4,867	6,522
	190,697	2,760	193,457	185,717
Church and Centre running expenses				
Heating and lighting	17,056	-	17,056	25,465
Water	2,310	-	2,310	4,235
Housekeeping	20,368	-	20,368	23,535
Insurance	4,646	-	4,646	4,370
	44,380	-	44,380	57,605
Church and Centre maintenance expenses				
Maintenance and repairs	13,454	-	13,454	12,773
Major works	4,861	-	4,861	105,003
ABCDE Project costs	-	10,664	10,664	-
	18,315	10,664	28,979	117,776
Movable furnishings and equipment				
Depreciation	6,100	-	6,100	12,439
Profit on disposal	-	-	-	(744)
Costs of renewals	4,318	-	4,318	2,822
	10,418	-	10,418	14,517
Training and Evangelism costs				
Training and conference costs	4,141	-	4,141	2,305
Teaching materials	2,011	-	2,011	1,261
Discipleship training & support (inc. Alpha & Marriage courses, Oasis and Student work)	25,782	42	25,824	19,917
Youth work (inc. toddlers and Sunday school)	38,272	-	38,272	10,329
Street Pastors	-	22,542	22,542	21,067
	70,206	22,584	92,790	54,879

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

4 EXPENDITURE (continued)

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Support Costs				
Office staff	47,428	-	47,428	50,093
Office costs	9,411	-	9,411	9,462
Telephone	8,173	-	8,173	5,867
Bank charges	4,106	-	4,106	3,912
Computer software and maintenance costs	7,433	-	7,433	14,112
Presentations	424	-	424	439
Catering	12,938	-	12,938	5,566
Advertising and publicity	3,057	-	3,057	2,243
Accountancy and bookkeeping	16,625	-	16,625	2,090
	109,595	-	109,595	93,784
TOTAL EXPENDITURE	740,440	36,208	776,648	840,077

Included within accountancy above are amounts due to the auditors in relation to the accounts preparation and audit of £5,980 (2023: £2,090 to the independent examiners in relation to the independent examination).

5 GRANTS

Grants are made mainly, but not only, from the World Church Fund (WCF).

Grants to institutions in excess of £1,000:	2024 £	2023 £
Church Mission Society	4,000	3,000
Open Doors	4,000	3,000
Tearfund	5,000	6,384
Wycliffe support	4,000	4,800
Friends International	5,500	3,500
Brickworks	2,200	1,500
City Centre Chaplain	2,004	2,004
Basics Bank	5,000	3,000
Karis Kids	14,843	11,084
Kalerwe Community & School	5,000	15,583
Ufahari Girls Ministries	-	1,024
Frontline	-	1,000
Church Pastoral Aid Society	1,500	1,575
Early Church Fund	-	2,418
Diocese of Muhabura	-	4,526
Street Pastors	2,100	1,500
A Rocha International	4,000	3,000
Winchester Beacon	2,000	2,000
Carroll Centre	3,250	3,000
OMF International	16,000	-
Winchester Hospice	2,000	-
Grants to individuals	3,000	12,950
Other donations	5,289	1,039
	90,686	87,887

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

6 STAFF COSTS AND RELATED PARTIES

	2024 £	2023 £
Salaries and wages	233,362	213,764
Social security costs	14,516	13,109
Pension costs	10,682	10,886
Total staff costs	<u>258,560</u>	<u>237,759</u>

The average number of full time and part time employees during the year was 9 (2023: 9)

No remuneration was paid to trustees during the year (2023: £nil).

During the year £7,291 of expenses were reimbursed to six trustees (2023: £4,391 was reimbursed to nine trustees).

No employee received remuneration of more than £60,000 during the current or prior year.

During the year pension contributions of £10,682 (2023: £10,886) were payable, and at the year end the amount outstanding was £185 (2023: £Nil).

During the year key management personnel were paid a total of £26,227. The vicar chairs the PCC but he receives a stipend from the Diocese not from this charity. One trustee received remuneration of £325 (2023: £nil) for services provided to the charity, this was not for services as a trustee. In addition, Camfield Home Improvements, a company where N Camfield is a director, was paid a total of £244 for work carried out at the church.

7 TANGIBLE ASSETS

	Furniture & equipment £
COST	
At beginning of year	232,215
Additions	17,433
Disposals	-
At end of year	<u>249,648</u>
DEPRECIATION	
At beginning of year	222,746
Charge for year	6,100
Disposals	-
At end of year	<u>228,846</u>
NET BOOK VALUE	
At end of year	<u>20,802</u>
At beginning of year	<u>9,469</u>

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

8 DEBTORS	2024 £	2023 £
Trade debtors	211	2,329
Gift aid tax recoverable	45,454	4,442
Prepayments and accrued income	18,891	12,656
	<u>64,556</u>	<u>19,427</u>

9 CREDITORS: amounts falling due within one year	2024 £	2023 £
Trade creditors	19,361	1,212
Deferred income	662	420
Accruals	9,040	10,744
Other creditors	3,185	-
	<u>32,248</u>	<u>12,376</u>

10 FUNDS

The restricted and designated funds are established for the following purposes:

Ugandan Deanery Appeal	Christ Church (and the Winchester Deanery) have a continuing relationship with the Diocese of Muhabura in Uganda. This fund exists to administer gifts made for the diocese by members of Christ Church and other donors
Street Pastors	Street Pastors Winchester is an independent charity placing trained volunteers on the city centre streets at weekends between 10pm and 3am. A number of our church members are involved as volunteers. Christ Church provides an office space for the use of the coordinator, and also operates a payroll service for the charity. All the restricted income to this fund comes from Street Pastors Winchester and is paid out to their coordinator as salary.
Specific donations & events	A fund for specific one off restricted donations which do not fall into any of the restricted categories above including contributions for residential events.
Legacy	Set aside to improve the environmental sustainability of the church building. The £14,040 transfer out reflects the boiler purchased during the year and capitalised.
MES grant	Grants received to fund internships on the Ministry Experience Scheme. The £1,000 transfer out reflects laptops purchased during the year and capitalised.
ABCDE Project	Funds received for our ABCDE(Accessible, Beautiful, Complete, Declutter and EcoChurch) project during 2025 and expect to complete the work in 2025. The main work will include improving accessibility by installing ramps and lifts, internal redecoration and carpeting and new chairs and installing solar panels.

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

11 MOVEMENT IN FUNDS

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 December 2024 £
Restricted funds					
Street Pastors	-	22,542	(22,542)	-	-
ABCDE Project	-	245,673	(10,664)	-	235,009
MES Grants	-	7,720	(2,760)	(1,000)	3,960
Specific donations & events	751	3,186	(242)	-	3,695
	751	279,121	(36,208)	(1,000)	242,664
Designated funds					
Legacy	43,740	-	(3,344)	(14,040)	26,356
General funds					
General	231,110	744,015	(737,096)	15,040	253,069
Total unrestricted funds	274,850	744,015	(740,440)	1,000	279,425
Total funds	275,601	1,023,136	(776,648)	-	522,089

12 MOVEMENT IN FUNDS (Comparative)

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 December 2023 £
Restricted funds					
Ugandan Deanery Appeal	600	-	(600)	-	-
Street Pastors	-	21,067	(21,067)	-	-
Specific donations & events	1,557	4,981	(5,787)	-	751
	2,157	26,048	(27,454)	-	751
Designated funds					
Legacy	133,400	-	(89,660)	-	43,740
General funds					
General	207,216	746,857	(722,963)	-	231,110
Total unrestricted funds	340,616	746,857	(812,623)	-	274,850
Total funds	342,773	772,905	(840,077)	-	275,601

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

13 ANALYSIS OF FUNDS

Fund balances as at 31 December 2024 are represented by:

	Restricted funds £	Designated funds £	Other unrestricted funds £	Total 2024 £
Tangible fixed assets	-	-	20,802	20,802
Current assets	242,664	26,356	264,515	533,535
Current liabilities	-	-	(32,248)	(32,248)
	242,664	26,356	253,069	522,089

Fund balances as at 31 December 2023 are represented by:

	Restricted funds £	Designated funds £	Other unrestricted funds £	Total 2023 £
Tangible fixed assets	-	-	9,469	9,469
Current assets	751	43,740	234,017	278,508
Current liabilities	-	-	(12,376)	(12,376)
	751	43,740	231,110	275,601

14 OPERATING LEASE COMMITMENTS

At 31 December 2024, the charity had total commitments under non-cancellable operating leases, due as follows:

	2024 £	2023 £
Within one year	1,586	1,241
Between one to two years	1,586	1,241
Between two and five years	29	1,241
	3,201	3,723

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

15 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £
INCOME				
Donations and legacies		733,641	4,981	738,622
Charitable activities		5,595	21,067	26,662
Trading activities		5,384	-	5,384
Investments		2,237	-	2,237
Total income		746,857	26,048	772,905
EXPENDITURE				
Charitable activities		812,623	27,454	840,077
Total expenditure		812,623	27,454	840,077
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS		(65,766)	(1,406)	(67,172)
TRANSFERS BETWEEN FUNDS				
		-	-	-
NET MOVEMENT IN FUNDS		(65,766)	(1,406)	(67,172)
FUND BALANCES AT 1 JANUARY 2023		340,616	2,157	342,773
FUND BALANCES AT 31 DECEMBER 2023		274,850	751	275,601

Accounts

CHRIST CHURCH PCC, WINCHESTER

Charity Registration number : 1130682

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

CHRIST CHURCH WINCHESTER

REGISTERED CHARITY in England and Wales no. 1130682

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2023

Administrative information

Christ Church is a large and lively evangelical Anglican Church with a strong emphasis on the preaching of God's Word and the Ministry of the Holy Spirit.

Christ Church is situated on Christchurch Road within the city of Winchester. It is part of the Diocese of Winchester within the Church of England. The correspondence address is Christ Church, Christchurch Road, Winchester, SO23 9SR.

The Parochial Church Council (PCC) was registered as a charity in England and Wales on 22nd July 2009 under registration number 1130682.

Incumbent: Rev Simon Cansdale
Assistant Minister: The Revd Canon Brian Wakelin
The Revd Amanda Denniss (resigned 08/01/2023)

Assistant Curates: The Revd James Whymark (resigned 31/05/2023)
The Revd Clare Carson
The Revd Marianne Foster (resigned 03/07/2023)
The Revd Christopher Whittaker (appointed 03/07/2023)

Churchwardens: Louisa Stone (resigned May 2023)
Graham Simpson (reelected May 2023)
Rachel McSparron (elected May 2023)

Representatives on the General Synod: Alison Coulter (elected October 2015)
Representatives on the Diocesan Synod:
Richard Roope

Representatives on the Deanery Synod:
David Boul (resigned May 2023)
Malcolm Lemon (resigned May 2023)
Sara Jane Roope
Nigel Smith
Geoff Meads (resigned May 2023)
Roshane Purdue (elected May 2023)

Elected members to the PCC:
Rachel McIlroy (PCC Treasurer)
John Wells (PCC Secretary)
Ella Bailey
Josh Bargh (resigned May 2023)

CHRIST CHURCH PCC, WINCHESTER

Alan Brewer
Fiona Camfield
Suma Chandy (resigned May 2023)
Shelley Frape (resigned May 2023)
Tim Guymer (resigned May 2023)
Jonathan Harber
Dan Healy (resigned July 2023)
Alice Lewis
Katie Newman (resigned May 2023)
Judith Sear (resigned May 2023)
Chaka Henderson (elected May 2023)
John Purdue (elected May 2023)
Sam Stockall (elected May 2023)
Nathaniel Camfield (elected May 2023)
Michael Wilmot (elected May 2023)

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and to stand for election to the PCC.

The PCC consists of the incumbent (the Vicar), and other clergy including Associate Ministers and Curates (both stipendiary and non-stipendiary), the Wardens, the Licensed Lay Ministers and others who are elected by those who are on the electoral roll. In addition, those who represent the Parish on the Deanery Synod are all members of the PCC ex-officio. Whilst the PCC maintain overall responsibility the Incumbent, who chairs bi-monthly meetings of the PCC, is the chief executive and oversees and directs a staff team who together manage the day to day activities of the Church. In addition to chairing the PCC the Incumbent also chairs the Standing Committee which comprises Churchwardens, Treasurer, Secretary and Operations Director. This group meets the week before PCC and manages any matters arising and issues of a sensitive nature.

Aims and Purposes

The primary object of the PCC is the promotion of the gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. In this it has the responsibility of co-operating with the incumbent in promoting within the parish and congregation of Christ Church Winchester the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also seeks to be faithful to its heritage as a Simeon Trust Church and to place priority upon its Biblical preaching.

CHRIST CHURCH PCC, WINCHESTER

Objectives and activities

We are a Church of England church with orthodox Anglican beliefs subscribing to the historical creeds which speak of our belief in God the Father, Son and Holy Spirit.

We subscribe to the 39 Articles with their reminders of the great Reformation principles of '*Christ Alone, Scripture Alone, Faith Alone.*'

We are a member of the Evangelical Alliance and we subscribe to their Basis of Faith. As a church, we believe God is calling us to be a flourishing and generous regional centre of Christian worship, mission and discipleship.

We are grateful to serve the three key city institutions of our parish: HM Prison Winchester, The Royal Hampshire County Hospital and the University of Winchester. We also recognise our mission to serve the city of Winchester and other parts of Christ's church, both in the UK and overseas. For over 10 years we have sustained partnerships in Uganda with the Kalerwe in Kampala and Kisoro in the Diocese of Muhabura. We have also worked with the Diocese of Yei in South Sudan.

The PCC also has responsibility to care for God's earth, supporting the work of the Church of England to achieve Climate Justice for our neighbours around to world and Net Carbon Zero through maintenance and improvements to our church buildings and grounds.

Achievements and performance in the year

1. Our Family Links Nurturing Programme parenting course was run throughout the year, on several sites.
2. We held an immersive Holy Week series called 'Jesus Died For Us.'
3. We had two interns on the national MES scheme. They are an invaluable resource both to us and the wider church.
4. Our 25 small groups continued to meet for bible-study, mutual support and prayer.
5. Our Student Ministry is thriving, inventive and vibrant, and numbers are increasing.
6. Our children's and young people's groups continue to grow and deepen after the significant challenges of Lockdowns.
7. We have continued to run our 'Foundation Year', offering a weekly afternoon of in-depth teaching and discipleship formation, both for our interns and the wider congregation. 20 enrolled in September.
8. We have continued to be a church calling people to recognised positions of leadership within the wider church, with 4 people in the pipeline for training, and 3 currently training to be ordained.
9. We have continued to make full use of our buildings. They are in use daily and we are glad to be able to welcome groups from the community during the week. We have also made upgrades to our IT and phone systems.
10. Itchen Kitchen runs weekly during term-time; this is an informal meal with Simon and Naomi at the Vicarage.
11. Our Tuesday Toddler Group/Bumps and Babies is now running at full capacity.

CHRIST CHURCH PCC, WINCHESTER

12. The PCC met six times over the year, monitoring our strategic values and direction, reviewing key activities and identifying the most pressing tasks in maintaining our church buildings.
13. We held a Climate Justice Service in September, hosted by students who went on a trip to our companion Diocese in Uganda, and attended by local civic leaders and a representative of the Uganda High Commission. Our Creation Care Team continued to assess our progress (we reached the Arocha Silver EcoChurch Award) and promote further potential action on our part.
14. Our Global Church connections continued to be a key part of our life together.
15. We used our Winchester Community Fund to make donations to The Beacon (working with homeless people in Winchester) and the Carroll Centre in Stanmore.
16. Our Safeguarding Officer Sophie Butt continued to help us stay up to date on our training and reporting responsibilities, and we have switched to a new internal, online reporting system, My Concern.
17. Our numerous volunteers continue to be vitally important in every activity we undertake.
18. The PCC has been liaising with our architect on plans for refurbishment of the main worship area and with access to the first floor.
19. Our ministry in the Prison has continued to grow, with three volunteers awarded in the Prison Service National Volunteers Awards.
20. Our relationship with Street Pastors remains strong and vital, with lots of Christ Church people involved.
21. Christ Church continues to provide volunteers to support the Churches Together Centre Chaplaincy.
22. We have continued to maintain our buildings well, installing secondary glazing in the Office, completing a major lighting project in the main worship area, repairing the East End Porch Beam, clearing rainwater down pipes, assessing the condition of the 'Angels' on the Apse Wall, initiating a programme to install Solar Panels on a section of the South Roof, and repainting the lines in the car park.
23. We conducted 7 baptisms, 5 weddings and 9 funerals.

Financial Review

The PCC set a budget for 2023 and received regular financial reports through the year. Due to the generosity of the congregation income has increased by £58k compared to 2022 income. Expenditure has increased by £131k, mainly due to a £90k investment in lighting in the church. This investment was funded by a legacy received in a previous year.

At the end of the year general unrestricted funds stood at £231k.

Full financial details are available in the Statement of Financial Activity and accompanying notes.

CHRIST CHURCH PCC, WINCHESTER

Reserves Policy

It is the PCC's policy to maintain a balance in the General Fund of approximately 2 months routine general expenditure. In 2024 this will require end of year unrestricted funds of circa £124,000.

Plans for Future Periods

The PCC has developed initial plans for the refurbishment of the church buildings under the heading Accessible, Beautiful, Complete, De-Clutter and Eco-church. We have just finished a consultation with the wider congregation on our overall plans and we are now embarking on more detailed planning with our architect, with our current aim being to undertake the work in the summer of 2025.

We have already appointed two students for the Ministry Experience Scheme for 2024/25 and have space for one more. We will also be advertising for a replacement Student Pastor and Bookkeeper.

We have a schedule of Whole Church Policies that we are working on to review and renew over the next couple of years.

Risk Management

The PCC has reviewed the risk register during the year to ensure that church systems and procedures, including individual event and activity risk assessments, are in place to mitigate those risks where practicable.

Safeguarding

Christ Church PCC actively promotes the welfare of children, young people and adults and works to prevent abuse from occurring. The PCC has adopted the Church of England's Safeguarding Policy as described in the Church of England Parish Safeguarding Handbook. All PCC members, alongside all staff members and volunteers working with young people and vulnerable adults at church, are required to undergo DBS checking and safeguarding training. Christ Church's Safeguarding Officer: Sophie Butt, is supported by a dedicated DBS administrator on the staff team. Safeguarding is a regular consideration of the PCC and the church staff team, and Christ Church's Safeguarding Policy Appendix, which provides further local operational safeguarding context for all church activities, is reviewed annually. During the year Christ Church has invested in "My Concern software" to support our monitoring and reporting of any safeguarding concerns.

Use of volunteers

The PCC appreciates that Christ Church's work is completely dependent upon the contribution of volunteers and wishes to record its thanks to all who offer their time and talents. All staff and volunteers working with children and vulnerable adults are subject to Safer Recruiting (including DBS checks) in line with Christ Church's and the Church of England Safeguarding Policy.

CHRIST CHURCH PCC, WINCHESTER

Statement of Responsibilities of the Trustees

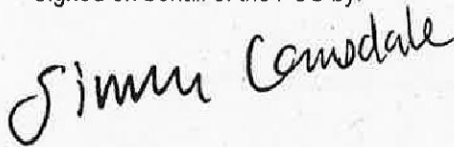
The trustees are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and the United Kingdom Generally Accepted Accounting Practice (UK GAAP).

The Charities Act 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 charity at the end of the year and of the surplus or deficiency for the year then ended. 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 SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the PCC by:

A handwritten signature in black ink, reading "Simon Cansdale". The signature is written in a cursive, flowing style.

Simon Cansdale (Vicar)

Date: 20-May 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRIST CHURCH PCC, WINCHESTER

I report to the trustees on my examination of the accounts of Christ Church PCC, Winchester for the year ended 31 December 2023 set out on pages 8 to 20.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

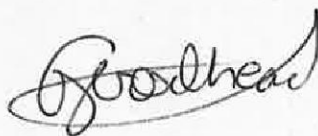
INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those accounting records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



C J Goodhead FCA
Knight Goodhead Limited
Chartered Accountants

24 May 2024

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire SO53 3DA

CHRIST CHURCH PCC, WINCHESTER

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
INCOME					
Donations and legacies		733,641	4,981	738,622	684,103
Charitable activities		5,595	21,067	26,662	25,726
Trading activities		5,384	-	5,384	4,030
Investments		2,237	-	2,237	633
Total income	3	746,857	26,048	772,905	714,492
EXPENDITURE					
Charitable activities		812,623	27,454	840,077	708,614
Total expenditure	4	812,623	27,454	840,077	708,614
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS		(65,766)	(1,406)	(67,172)	5,878
TRANSFERS BETWEEN FUNDS	11	-	-	-	-
NET MOVEMENT IN FUNDS		(65,766)	(1,406)	(67,172)	5,878
FUND BALANCES AT 1 JANUARY 2023		340,616	2,157	342,773	336,895
FUND BALANCES AT 31 DECEMBER 2023	11	274,850	751	275,601	342,773

See comparative in note 14.

CHRIST CHURCH PCC, WINCHESTER

BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible assets	7		9,469		20,065
CURRENT ASSETS					
Debtors	8	19,427		17,167	
Cash at bank and in hand		259,081		325,224	
		<u>278,508</u>		<u>342,391</u>	
CREDITORS: amounts falling due within one year	9	(12,376)		(19,683)	
NET CURRENT ASSETS			266,132		322,708
NET ASSETS			<u>275,601</u>		<u>342,773</u>
FUNDS	10-13				
Unrestricted:					
Designated		43,740		133,400	
Other unrestricted		231,110		207,216	
			274,850		340,616
Restricted			751		2,157
TOTAL FUNDS			<u>275,601</u>		<u>342,773</u>

Signed on behalf of the PCC by:

Simon Cansdale

Rev Simon Cansdale
Vicar

Date: 20th May 2024

CHRIST CHURCH PCC, WINCHESTER

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	2022 £
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	1	(67,281)	(15,363)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		2,237	633
Purchase of fixed assets		(1,843)	(16,874)
Sale of fixed assets		744	-
NET CASH FLOW	2	<u>(66,143)</u>	<u>(31,604)</u>

NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2023

1 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net movement in funds for the year	(67,172)	5,878
Interest received	(2,237)	(633)
Depreciation	12,439	15,984
Profit on disposal of fixed assets	(744)	-
(Increase) / decrease in debtors	(2,260)	(6,215)
(Decrease) / increase in creditors	(7,307)	(30,377)
Net cash flow from operating activities	<u>(67,281)</u>	<u>(15,363)</u>

2 NET CASH FLOW MOVEMENT

	2023 £	2022 £
Cash at the end of the year	259,081	325,224
Cash at start of the year	325,224	356,828
Decrease in cash in the year	<u>(66,143)</u>	<u>(31,604)</u>

3 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash at bank and in hand	259,081	325,224
	<u>259,081</u>	<u>325,224</u>

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared in accordance with applicable accounting standards, the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective January 2019). They are prepared under the historical costs convention.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

The charity is a public benefit organisation.

(b) Fund accounting

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

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

(c) Income

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

- **Donations and legacies**

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

Planned giving receivable under pledge is recognised only when received.

Income tax recoverable on gift aid donations is recognised when the income is recognised.

Grant and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

- **Charitable activities**

Funds raised from church events are accounted for when receivable.

Income is deferred when received for the purpose of funding missions to be carried out in the future.

- **Trading activities**

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

- **Investments**

Dividends and interest are accounted for when receivable.

Realised gains and losses are recognised when investments are sold.

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

- **Other income**

Other income is accounted for when receivable.

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

1 ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is allocated to the activity for which it relates.

• Charitable Activities

The Diocesan Common Mission Fund is accounted for when payable.

Grants and donations are accounted for when paid over.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned between activities in line with their respective proportion of income received.

The PCC decided to set the Common Mission Fund contribution at £220,790 (2022: £234,347).

(e) Fixed assets

The buildings at Christ Church comprise an integrated Church and Church Centre. The consecrated building was opened in 1861 and this building and the organ were extensively reordered and renovated in 1996. The Church Centre was constructed in 1988/89.

Both the consecrated Church building and the Church Centre are excluded from accountability by the PCC, and the furnishings and fittings, including the organ, which require a faculty for disposal, are regarded as inalienable property.

Consecrated property is excluded from the financial statements by s.96 (2)(a) of the Charities Act 2011. Expenditure incurred during the year on consecrated buildings is written off as expenditure in the SOFA and separately disclosed.

Expenditure on movable church furnishings and other functional equipment is capitalised where the cost exceeds £1,500. Equipment used within the church premises is depreciated on a straight line basis over 2 years (computer hardware), or 3 to 4 years (all other items).

(f) Current assets

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

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

(g) Pensions

The charity participates in a defined contribution pension scheme. Contributions in respect of this scheme are charged to the Statement of Financial Activities for the year in which they are payable. Timing differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

2 ADMINISTRATIVE INFORMATION

The charity is unincorporated and was registered on 22 July 2009 with the Charity Commission in England and Wales. The registered number is 1130682. The registered office of the charity is Christ Church, Christchurch Road, Winchester, SO23 9SR.

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

3 INCOME

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
DONATIONS AND LEGACIES				
Planned giving:				
Gift Aided	123,082	980	124,062	121,370
Envelope scheme	1,630	-	1,630	1,260
Parish Giving Scheme	316,525	-	316,525	299,555
Tax recovery	111,476	600	112,076	112,124
Trusts and other donations	99,854	1,980	101,834	91,371
	652,567	3,560	656,127	625,680
Other giving:				
Legacies	15,429	-	15,429	708
Gift Aided	50,664	1,421	52,085	46,761
Collections	1,511	-	1,511	1,040
Grants	13,470	-	13,470	9,914
	81,074	1,421	82,495	58,423
Total donations and legacies	733,641	4,981	738,622	684,103
CHARITABLE ACTIVITIES				
Fees	5,595		5,595	6,115
Street Pastors	-	21,067	21,067	19,611
	5,595	21,067	26,662	25,726
TRADING ACTIVITIES				
Church Centre	5,384	-	5,384	4,030
	5,384	-	5,384	4,030
INVESTMENTS				
Interest	2,237	-	2,237	633
	2,237	-	2,237	633
TOTAL INCOME	746,857	26,048	772,905	714,492

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

4 EXPENDITURE

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
CHARITABLE ACTIVITIES				
Missionary and charitable giving (see also note 5)				
Missionary societies, support & visits mission partners	68,202	6,387	74,589	86,322
Church plant	-	-	-	5,000
Local/home missions/students	11,133	-	11,133	8,504
WCF affiliations	2,165	-	2,165	4,165
	81,500	6,387	87,887	103,991
Church events				
Upkeep of services	4,530	-	4,530	2,339
	4,530	-	4,530	2,339
Ministry				
Common Mission Fund	220,790	-	220,790	234,347
Wedding and funeral fees	2,592	-	2,592	3,284
	223,382	-	223,382	237,631
Staff				
Salary, pensions, housing of youth & pastoral workers	179,195	-	179,195	161,731
Other support costs	6,522	-	6,522	5,469
	185,717	-	185,717	167,200
Church and Centre running expenses				
Heating and lighting	25,465	-	25,465	12,901
Water	4,235	-	4,235	3,009
Housekeeping	23,535	-	23,535	10,954
Insurance	4,370	-	4,370	4,002
	57,605	-	57,605	30,866
Church and Centre maintenance expenses				
Maintenance and repairs	12,773	-	12,773	5,324
Major works	105,003	-	105,003	9,593
	117,776	-	117,776	14,917
Movable furnishings and equipment				
Depreciation	12,439	-	12,439	15,984
Profit on disposal	(744)	-	(744)	-
Costs of renewals	2,822	-	2,822	2,964
	14,517	-	14,517	18,948
Training and Evangelism costs				
Training and conference costs	2,305	-	2,305	1,269
Teaching materials	1,261	-	1,261	1,391
Discipleship training & support (inc. Alpha & Marriage courses, Oasis and Student work)	19,917	-	19,917	13,368
Youth work (inc. toddlers and Sunday school)	10,329	-	10,329	14,713
Winchester Cathedral Christmas market	-	-	-	32
Street Pastors	-	21,067	21,067	19,611
	33,812	21,067	54,879	50,384

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

4 EXPENDITURE (continued)

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Support Costs				
Office staff	50,093	-	50,093	48,325
Office costs	9,462	-	9,462	7,199
Telephone	5,867	-	5,867	4,295
Bank charges	3,912	-	3,912	3,443
Computer software and maintenance costs	14,112	-	14,112	9,560
Presentations	439	-	439	174
Catering	5,566	-	5,566	4,076
Advertising and publicity	2,243	-	2,243	2,626
Governance costs:				
Accountancy	2,090	-	2,090	2,640
	93,784	-	93,784	82,338
TOTAL EXPENDITURE	812,623	27,454	840,077	708,614

Included within accountancy above are amounts due to the independent examiners in relation to the independent examination of £2,090 (2022: £2,430) and £Nil for other work (2022: £210).

5 GRANTS

Grants are made mainly, but not only from the World Church Fund (WCF) and full details can be found in the Mission Budget Report.

Grants to institutions in excess of £1,000:	2023 £	2022 £
Church Mission Society	3,000	3,000
Open Doors	3,000	6,500
Tearfund	6,384	7,000
Wycliffe support	4,800	9,600
Friends International	3,500	1,500
Brickworks	1,500	1,500
City Centre Chaplain	2,004	2,004
Basics Bank	3,000	3,000
Karis Kids	11,084	2,825
Kalerwe Community & School	15,583	15,055
Ufahari Girls Ministries	1,024	-
Frontline	1,000	2,400
Church Pastoral Aid Society	1,575	800
Early Church Fund	2,418	5,107
Diocese of Muhabura	4,526	8,159
St Luke's Church Winchester	-	5,000
Street Pastors	1,500	1,500
Scripture Union	-	1,000
A Rocha International	3,000	2,000
Winchester Beacon	2,000	2,000
Carroll Centre	3,000	3,000
Grants to individuals	12,950	10,873
Other donations	1,039	9,168
	87,887	102,991

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

6 EMPLOYED STAFF COSTS AND NUMBERS

	2023 £	2022 £
Salaries and wages	213,764	205,935
Social security costs	13,109	13,112
Pension costs	10,886	9,878
Total staff costs	<u>237,759</u>	<u>228,925</u>

The average number of full time and part time employees during the year was 9 (2022: 10)

No remuneration was paid to trustees during the year (2022: £nil).

During the year £7,291 of expenses were reimbursed to six trustees (2022: £4,391 was reimbursed to nine trustees).

No employee received remuneration of more than £60,000 during the current or prior year.

During the year pension contributions of £10,886 (2022: £9,878) were payable, and at the year end the amount outstanding was £Nil (2022: £1,232).

During the year no remuneration was paid to a member of the charity's key management personnel. The vicar chairs the PCC but he receives a stipend from the Diocese not from this charity.

7 TANGIBLE ASSETS

	Furniture & equipment £
COST	
At beginning of year	320,197
Additions	1,843
Disposals	(89,825)
At end of year	<u>232,215</u>
DEPRECIATION	
At beginning of year	300,132
Charge for year	12,439
Disposals	(89,825)
At end of year	<u>222,746</u>
NET BOOK VALUE	
At end of year	<u>9,469</u>
At beginning of year	<u>20,065</u>

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

8 DEBTORS	2023 £	2022 £
Trade debtors	2,329	515
Gift aid tax recoverable	4,442	5,990
Prepayments and accrued income	12,656	10,662
	<u>19,427</u>	<u>17,167</u>
9 CREDITORS: amounts falling due within one year	2023 £	2022 £
Trade creditors	1,212	-
Deferred income	420	8,578
Accruals	10,744	11,105
	<u>12,376</u>	<u>19,683</u>
10 FUNDS		

The restricted and designated funds are established for the following purposes:

Ugandan Deanery Appeal	Christ Church (and the Winchester Diocese) have a continuing relationship with the Ugandan Deanery. This fund exists to administer gifts made to them by members of Christ Church and other donors.
Street Pastors	Street Pastors Winchester is an independent charity placing trained volunteers on the city centre streets at weekends between 10pm and 3am. A number of our church members are involved as volunteers. Christ Church provides an office space for the use of the coordinator, and also operates a payroll service for the charity. All the restricted income to this fund comes from Street Pastors Winchester and is paid out to their coordinator as salary.
Student Ambassador	Grants received to fund a Student Ambassador position building a primarily evangelistic ministry towards the students studying within Winchester.
Church Plant Fund	A fund to support church communities in the wider Winchester area.
Specific donations & events	A fund for specific one off restricted donations which do not fall into any of the restricted categories above including contributions for residential events.
Legacy	Set aside to improve the environmental sustainability of the church building.

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

11 MOVEMENT IN FUNDS

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 December 2023 £
Restricted funds					
Ugandan Deanery Appeal	600	-	(600)	-	-
Street Pastors	-	21,067	(21,067)	-	-
Specific donations & events	1,557	4,981	(5,787)	-	751
	<u>2,157</u>	<u>26,048</u>	<u>(27,454)</u>	<u>-</u>	<u>751</u>
Designated funds					
Legacy	133,400	-	(89,660)	-	43,740
General funds					
General	207,216	746,857	(722,963)	-	231,110
Total unrestricted funds	<u>340,616</u>	<u>746,857</u>	<u>(812,623)</u>	<u>-</u>	<u>274,850</u>
Total funds	<u>342,773</u>	<u>772,905</u>	<u>(840,077)</u>	<u>-</u>	<u>275,601</u>

12 MOVEMENT IN FUNDS (Comparative)

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 December 2022 £
Restricted funds					
Ugandan Deanery Appeal	1,090	4,334	(4,824)	-	600
Street Pastors	-	19,611	(19,611)	-	-
Student Ambassador	-	5,809	(5,809)	-	-
Church Plant Fund	5,000	-	(5,000)	-	-
Specific donations & events	3,532	11,447	(13,422)	-	1,557
	<u>9,622</u>	<u>41,201</u>	<u>(48,666)</u>	<u>-</u>	<u>2,157</u>
Designated funds					
Legacy	133,400	-	-	-	133,400
General funds					
General	193,873	673,291	(659,948)	-	207,216
Total unrestricted funds	<u>327,273</u>	<u>673,291</u>	<u>(659,948)</u>	<u>-</u>	<u>340,616</u>
Total funds	<u>336,895</u>	<u>714,492</u>	<u>(708,614)</u>	<u>-</u>	<u>342,773</u>

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

13 ANALYSIS OF FUNDS

Fund balances as at 31 December 2023 are represented by:

	Restricted funds £	Designated funds £	Other unrestricted funds £	Total 2023 £
Tangible fixed assets	-	-	9,469	9,469
Current assets	751	43,740	234,017	278,508
Current liabilities	-	-	(12,376)	(12,376)
	751	43,740	231,110	275,601

Fund balances as at 31 December 2022 are represented by:

	Restricted funds £	Designated funds £	Other unrestricted funds £	Total 2022 £
Tangible fixed assets	-	-	20,065	20,065
Current assets	2,157	133,400	206,834	342,391
Current liabilities	-	-	(19,683)	(19,683)
	2,157	133,400	207,216	342,773

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

14 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted funds £	Restricted funds £	Total 2022 £
INCOME			
Donations and legacies	662,513	21,590	684,103
Charitable activities	6,115	19,611	25,726
Trading activities	4,030	-	4,030
Investments	633	-	633
Total income	673,291	41,201	714,492
EXPENDITURE			
Charitable activities	659,948	48,666	708,614
Total expenditure	659,948	48,666	708,614
NET EXPENDITURE BEFORE TRANSFERS	13,343	(7,465)	5,878
TRANSFERS BETWEEN FUNDS	-	-	-
NET MOVEMENT IN FUNDS	13,343	(7,465)	5,878
FUND BALANCES AT 1 JANUARY 2022	327,273	9,622	336,895
FUND BALANCES AT 31 DECEMBER 2022	340,616	2,157	342,773

Accounts

CHRIST CHURCH PCC, WINCHESTER

Charity Registration number : 1130682

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

CHRIST CHURCH WINCHESTER

REGISTERED CHARITY In England and Wales no. 1130682

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2022

Administrative information

Christ Church is a large and lively evangelical Anglican Church with a strong emphasis on the preaching of God's Word and the Ministry of the Holy Spirit.

Christ Church is situated on Christchurch Road within the city of Winchester. It is part of the Diocese of Winchester within the Church of England. The correspondence address is Christ Church, Christchurch Road, Winchester, SO23 9SR.

The Parochial Church Council (PCC) was registered as a charity in England and Wales on 22nd July 2009 under registration number 1130682.

Incumbent: Rev Simon Cansdale
Assistant Minister: The Revd Canon Brian Wakelin*
The Revd Amanda Denniss (resigned January 2023)
Assistant Curates: The Revd James Whymark
The Revd Clare Carson
The Revd Marianne Foster
The Revd Craig Philbrick (resigned February 2022)

Churchwardens: Louisa Stone (re-elected May 2022)
Rod James (resigned May 2022)
Graham Simpson (elected May 2022)

Representatives on the General Synod: Alison Coulter* (elected October 2015)

Representatives on the Diocesan Synod:*
Richard Roope (elected May 2022)

Representatives on the Deanery Synod:
David Boul
Malcolm Lemon
Sara Jane Roope
Nigel Smith
Geoff Meads (elected May 2022)

CHRIST CHURCH PCC, WINCHESTER

Administrative Information (continued)

Elected members to the PCC:

Rachel McIlroy (PCC Treasurer)
John Wells (PCC Secretary)
Ella Bailey (elected May 2022)
Josh Bargh
Alan Brewer (elected May 2022)
Fiona Camfield (elected May 2022)
Suma Chandy
Shelley Frape
Tim Guymer (elected May 2022)
Jonathan Harber (elected May 2022)
Dan Healy (elected May 2022)
Alice Lewis (elected May 2022)
Rachel McSparron
Katie Newman
Judith Sear
Michael Renouf (resigned March 2022)
Paul Breakwell (resigned May 2022)
Jon Faulkner (resigned May 2022)
Peter Kent (resigned May 2022)
Tom Peck (resigned May 2022)
Pam Whitehead (resigned May 2022)
Mike Carson (resigned May 2022)
Ketia Lupata (resigned May 2022)

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and to stand for election to the PCC.

The PCC consists of the incumbent (the Vicar), and other clergy including Associate Ministers and Curates (both stipendiary and non-stipendiary), the Wardens, the Licensed Lay Ministers and others who are elected by those who are on the electoral roll. In addition, those who represent the Parish on the Deanery Synod are all members of the PCC ex-officio. Whilst the PCC maintain overall responsibility the Incumbent, who chairs bi-monthly meetings of the PCC, is the chief executive and oversees and directs a staff team who together manage the day to day activities of the Church. In addition to chairing the PCC the Incumbent also chairs the Standing Committee which comprises Churchwardens, Treasurer, Secretary and Operations Director. This group meets the week before PCC and manages any matters arising and issues of a sensitive nature.

CHRIST CHURCH PCC, WINCHESTER

Aims and Purposes

The primary object of the PCC is the promotion of the gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. In this it has the responsibility of co-operating with the incumbent in promoting within the parish and congregation of Christ Church Winchester the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also seeks to be faithful to its heritage as a Simeon Trust Church and to place priority upon its Biblical preaching.

Objectives and activities

We are a Church of England church with orthodox Anglican beliefs subscribing to the historical creeds which speak of our belief in God the Father, Son and Holy Spirit.

We subscribe to the 39 Articles with their reminders of the great Reformation principles of '*Christ Alone, Scripture Alone, Faith Alone.*'

We are a member of the Evangelical Alliance and we subscribe to their Basis of Faith. As a church, we believe God is calling us to be a flourishing and generous regional centre of Christian worship, mission and discipleship.

We are grateful to serve the three key city institutions of our parish: HM Prison Winchester, The Royal Hampshire County Hospital and the University of Winchester. We also recognise our mission to serve the city of Winchester and other parts of Christ's church, both in the UK and overseas. For over 10 years we have sustained partnerships in Uganda with the Kalerwe in Kampala and Kisoro in the Diocese of Muhabura. We have also worked with the Diocese of Yei in South Sudan.

The PCC also has responsibility to care for God's earth, supporting the work of the Church of England to achieve Climate Justice for our neighbours around to world and Net Carbon Zero through maintenance and improvements to our church buildings and grounds.

Achievements and performance in the year

1. We continued to assist our neighbouring parish of St. Luke's and St. Mark's in their weekly Sunday worship, and to be part of wider conversations about their future.
2. Our Family Links Nurturing Programme parenting course was run throughout the year, both in Winnall and Stanmore.
3. We held an immersive Holy Week Experience which followed on from our Lent Series, 'God on Mute.'
4. We had three interns on the MES scheme for the first two terms of the year, and two for the second. They are an invaluable resource both to us and the wider church.
5. We welcomed a new part-time member of staff, Eli Stewart, as our Schools Minister, leading our assembly teams in 27 schools across Winchester.
6. Our many small groups continued to meet for bible-study, mutual support and prayer.
7. Our Student Ministry is thriving, inventive and vibrant.
8. After a challenging period through Covid lockdown our student and young people's ministries are growing and deepening again.
9. We have run a 'Foundation Year' bible study course, offering a weekly afternoon of more in-depth teaching and discipleship formation, both for our interns but also the wider congregation. 25 enrolled in September.

CHRIST CHURCH PCC, WINCHESTER

Achievements and performance in the year (continued)

10. We have continued to be a church calling people to leadership and service in the church, with half a dozen people in the pipeline potentially for further training.
11. We have continued to make very full use of our buildings. They are in use every day and we are glad to be able to welcome groups from the community to use our buildings midweek.
12. We finished another Growing Leaders Course to ready people for a variety of leadership roles in church and working life.
13. Itchen Kitchen continued to run most Tuesday evenings during term-time; this is an informal meal with Simon and Naomi at the vicarage once a week.
14. Our Toddler Group/Bumps and Babies is back to full capacity.
15. We have also started a new ministry called 'Men Behaving Dadly' which takes place once a month on a Saturday morning.
16. At Pentecost we helped to organise a central service for all of Winchester's churches to worship, pray and serve together.
17. The PCC met six times over the year, monitoring our strategic values and direction, reviewing key activities and identifying the most pressing tasks in maintaining our church buildings.
18. We held a Climate Justice Service in September, to which we invited local civic leaders, and our Creation Care team continued to assess our progress and promote further potential action on our part.
19. Our Global Church connections continued to be a key part of our life together, and the year saw strengthening of our links and friendships.

Financial Review

The PCC set a budget for 2022 and received regular financial reports through the year. During 2022 Regular giving has fallen during the early part of the year but increased as the year progressed. The church continues periodically to stress the importance of regular giving to sustain our weekly activities and mission both locally and overseas and this has result in increased giving in the latter part of the year. During 2022 routine expenditure was lower than expected due to later than planned recruitment into the schools ministry role. The PCC maintains its objective of reaching a position of recurrent balance without reliance on one-off giving. The PCC has designated £133,400 from a legacy to improve the environmental sustainability of the church building. At the year end the balance of general unrestricted funds was £207,216.

Full financial details are available in the Statement of Financial Activity and accompanying notes.

Reserves Policy

It is the PCC's policy to maintain a balance in the General Fund of approximately 2 months routine general expenditure. In 2022 this will require end of year unrestricted funds of c £115,000.

CHRIST CHURCH PCC, WINCHESTER

Plans for Future Periods

The PCC and wider church took part in an extensive exercise throughout the first six months of 2020 which culminated in a document called Contours, outlining future strategy and direction for Christ Church. We have made good initial progress on some of this, though lockdown has challenged some of the plans we had made. During the next financial year, we plan to invest in the fabric of our buildings.

Risk Management

The PCC will be reviewing the risk matrix to ensure that church systems and procedures, including individual event and activity risk assessments, are in place to mitigate those risks where practicable.

Safeguarding

Christ Church PCC actively promotes the welfare of children, young people and adults and works to prevent abuse from occurring. The PCC has adopted the Church of England's Safeguarding Policy as described in the Church of England Parish Safeguarding Handbook. All PCC members, alongside all staff members and volunteers working with young people and vulnerable adults at church, are required to undergo DBS checking and safeguarding training. Christ Church's Safeguarding Officer: Sophie Butt, is supported by a dedicated DBS administrator on the staff team. Safeguarding is a regular consideration of the PCC and the church staff team, and Christ Church's Safeguarding Policy Appendix, which provides further local operational safeguarding context for all church activities, is reviewed annually.

Use of volunteers

The PCC appreciates that Christ Church's work is completely dependent upon the contribution of volunteers and wishes to record its thanks to all who offer their time and talents. All staff and volunteers working with children and vulnerable adults are subject to Safer Recruiting (including DBS checks) in line with Christ Church's and the Church of England Safeguarding Policy.

CHRIST CHURCH PCC, WINCHESTER

Statement of Responsibilities of the Trustees

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and the United Kingdom Generally Accepted Accounting Practice (UK GAAP).

The Charities Act 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 charity at the end of the year and of the surplus or deficiency for the year then ended. 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 SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the PCC by:



Simon Cansdale (Vicar)

Date: 15 May 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRIST CHURCH PCC, WINCHESTER

I report to the trustees on my examination of the accounts of Christ Church PCC, Winchester for the year ended 31 December 2022 set out on pages 8 to 20.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

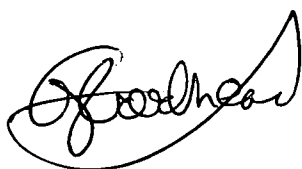
INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those accounting records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



C J Goodhead FCA
Knight Goodhead Limited
Chartered Accountants

8 June 2023

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire SO53 3DA

CHRIST CHURCH PCC, WINCHESTER

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
INCOME					
Donations and legacies		662,513	21,590	684,103	696,076
Charitable activities		6,115	19,611	25,726	32,568
Trading activities		4,030	-	4,030	2,431
Investments		633	-	633	25
Total income	3	673,291	41,201	714,492	731,100
EXPENDITURE					
Charitable activities		659,948	48,666	708,614	744,165
Total expenditure	4	659,948	48,666	708,614	744,165
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS		13,343	(7,465)	5,878	(13,065)
TRANSFERS BETWEEN FUNDS	11	-	-	-	-
NET MOVEMENT IN FUNDS		13,343	(7,465)	5,878	(13,065)
FUND BALANCES AT 1 JANUARY 2022		327,273	9,622	336,895	349,960
FUND BALANCES AT 31 DECEMBER 2022	11	340,616	2,157	342,773	336,895

See comparative in note 14.

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	7		20,065		19,175
CURRENT ASSETS					
Debtors	8	17,167		10,952	
Cash at bank and in hand		<u>325,224</u>		<u>356,828</u>	
			<u>342,391</u>		<u>367,780</u>
CREDITORS: amounts falling due within one year	9	<u>(19,683)</u>		<u>(50,060)</u>	
NET CURRENT ASSETS			322,708		317,720
NET ASSETS			<u>342,773</u>		<u>336,895</u>
FUNDS	10-13				
Unrestricted:					
Designated		133,400		133,400	
Other unrestricted		<u>207,216</u>		<u>193,873</u>	
			340,616		327,273
Restricted			2,157		9,622
TOTAL FUNDS			<u>342,773</u>		<u>336,895</u>

Signed on behalf of the PCC by:



Rev Simon Cansdale
Vicar

Date: 15 May 2023

CHRIST CHURCH PCC, WINCHESTER

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	2021 £
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	1	(15,363)	39,075
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		633	25
Purchase of fixed assets		(16,874)	(27,424)
NET CASH FLOW	2	<u>(31,604)</u>	<u>11,676</u>

NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2022

1 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net movement in funds for the year	5,878	(13,065)
Interest received	(633)	(25)
Depreciation	15,984	11,666
(Increase) / decrease in debtors	(6,215)	331
(Decrease) / increase in creditors	(30,377)	40,168
Net cash flow from operating activities	<u>(15,363)</u>	<u>39,075</u>

2 NET CASH FLOW MOVEMENT

	2022 £	2021 £
Cash at the end of the year	325,224	356,828
Cash at start of the year	356,828	345,152
Increase in cash in the year	<u>(31,604)</u>	<u>11,676</u>

3 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash at bank and in hand	325,224	356,828
	<u>325,224</u>	<u>356,828</u>

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared in accordance with applicable accounting standards, the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective January 2019). They are prepared under the historical costs convention.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

The charity is a public benefit organisation.

(b) Fund accounting

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

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

(c) Income

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

- **Donations and legacies**

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

Planned giving receivable under pledge is recognised only when received.

Income tax recoverable on gift aid donations is recognised when the income is recognised.

Grant and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

- **Charitable activities**

Funds raised from church events are accounted for when receivable.

Income is deferred when received for the purpose of funding missions to be carried out in the future.

- **Trading activities**

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

- **Investments**

Dividends and interest are accounted for when receivable.

Realised gains and losses are recognised when investments are sold.

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

- **Other income**

Other income is accounted for when receivable.

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

1 ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is allocated to the activity for which it relates.

• Charitable Activities

The Diocesan Common Mission Fund is accounted for when payable.

Grants and donations are accounted for when paid over.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned between activities in line with their respective proportion of income received.

The PCC decided to set the 2022 Common Mission Fund contribution at £234,347 (2021: £192,645).

(e) Fixed assets

The buildings at Christ Church comprise an integrated Church and Church Centre. The consecrated building was opened in 1861 and this building and the organ were extensively reordered and renovated in 1996. The Church Centre was constructed in 1988/89.

Both the consecrated Church building and the Church Centre are excluded from accountability by the PCC, and the furnishings and fittings, including the organ, which require a faculty for disposal, are regarded as inalienable property.

Consecrated property is excluded from the financial statements by s.96 (2)(a) of the Charities Act 2011. Expenditure incurred during the year on consecrated buildings is written off as expenditure in the SOFA and separately disclosed.

Expenditure on movable church furnishings and other functional equipment is capitalised where the cost exceeds £1,500. Equipment used within the church premises is depreciated on a straight line basis over 2 years (computer hardware), or 3 to 4 years (all other items).

(f) Current assets

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

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

(g) Pensions

The charity participates in a defined contribution pension scheme. Contributions in respect of this scheme are charged to the Statement of Financial Activities for the year in which they are payable. Timing differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

2 ADMINISTRATIVE INFORMATION

The charity is unincorporated and was registered on 22 July 2009 with the Charity Commission in England and Wales. The registered number is 1130682. The registered office of the charity is Christ Church, Christchurch Road, Winchester, SO23 9SR.

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

3 INCOME	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
DONATIONS AND LEGACIES				
Planned giving:				
Gift Aided	115,454	5,916	121,370	124,480
Envelope scheme	1,260		1,260	890
Parish Giving Scheme	299,283	272	299,555	310,202
Tax recovery	110,645	1,479	112,124	115,496
Trusts and other donations	83,257	8,114	91,371	75,107
	609,899	15,781	625,680	626,175
Other giving:				
Legacies	708		708	6,581
Gift Aided	46,761		46,761	44,731
Collections	1,040		1,040	868
Grants	4,105	5,809	9,914	17,721
	52,614	5,809	58,423	69,901
Total donations and legacies	662,513	21,590	684,103	696,076
CHARITABLE ACTIVITIES				
Fees	6,115		6,115	6,248
Street Pastors	-	19,611	19,611	21,138
Westminster Theological Centre	-		-	5,182
	6,115	19,611	25,726	32,568
TRADING ACTIVITIES				
Church Centre	4,030	-	4,030	1,890
Bookstall and Traidcraft	-	-	-	541
	4,030	-	4,030	2,431
INVESTMENTS				
Interest	633	-	633	25
	633	-	633	25
TOTAL INCOME	673,291	41,201	714,492	731,100

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

4 EXPENDITURE	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
CHARITABLE ACTIVITIES				
Missionary and charitable giving (see also note 5)				
Missionary societies, support & visits mission partners	70,075	16,247	86,322	71,319
Church plant	-	5,000	5,000	5,000
Grants - short term training (STOAT)	-	-	-	3,816
Local/home missions/students	8,504	-	8,504	7,004
WCF affiliations	4,165	-	4,165	4,165
	82,744	21,247	103,991	91,304
Church events				
Upkeep of services	2,339	-	2,339	5,244
	2,339	-	2,339	5,244
Ministry				
Common Mission Fund	234,347	-	234,347	192,645
Wedding and funeral fees	3,284	-	3,284	2,357
	237,631	-	237,631	195,002
Staff				
Salary, pensions, housing of youth & pastoral workers	155,922	5,809	161,731	181,636
Other support costs	5,469	-	5,469	3,830
	161,391	5,809	167,200	185,466
Church and Centre running expenses				
Heating and lighting	12,901	-	12,901	6,518
Water	3,009	-	3,009	612
Housekeeping	10,954	-	10,954	13,152
Insurance	4,002	-	4,002	3,854
	30,866	-	30,866	24,136
Church and Centre maintenance expenses				
Maintenance and repairs	5,324	-	5,324	6,164
Major works	9,593	-	9,593	101,749
	14,917	-	14,917	107,913
Movable furnishings and equipment				
Depreciation	15,984	-	15,984	11,666
Costs of renewals	2,964	-	2,964	1,541
	18,948	-	18,948	13,207
Training and Evangelism costs				
Training and conference costs	1,269	-	1,269	-
Teaching materials	1,391	-	1,391	439
Discipleship training & support (inc. Alpha & Marriage courses, Oasis and Student work)	11,369	1,999	13,368	14,164
Youth work (inc. toddlers and Sunday school)	14,713	-	14,713	10,371
Winchester Cathedral Christmas market	32	-	32	-
Westminster Theological Centre	-	-	-	4,521
Street Pastors	-	19,611	19,611	21,138
	28,774	21,610	50,384	50,633

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

4 EXPENDITURE (continued)	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Support Costs				
Office staff	48,325	-	48,325	45,288
Office costs	7,199	-	7,199	7,908
Telephone	4,295	-	4,295	1,507
Bank charges	3,443	-	3,443	2,079
Computer software and maintenance costs	9,560	-	9,560	8,971
Presentations	174	-	174	338
Catering	4,076	-	4,076	920
Advertising and publicity	2,626	-	2,626	2,079
Governance costs:				
Accountancy	2,640	-	2,640	2,170
	82,338	-	82,338	71,260
TOTAL EXPENDITURE	659,948	48,666	708,614	744,165

Included within accountancy above are amounts due to the independent examiners in relation to the independent examination of £2,430 (2021: £2,170) and £210 for other work (2021: £nil).

5 GRANTS

Grants are made mainly, but not only from the World Church Fund (WCF) and full details can be found in the Mission Budget Report.

Grants to institutions in excess of £500:	2022 £	2021 £
Church Mission Society	3,000	3,000
Open Doors	6,500	3,000
Tearfund	7,000	8,324
Wycliffe support	9,600	9,600
Westminster Theological Centre	-	3,195
Friends International	1,500	1,500
Winchester Christian Union	500	500
Brickworks	1,500	3,175
City Centre Chaplain	2,004	2,004
Basics Bank	3,000	3,458
Karis Kids	2,825	7,894
Kalerwe Community & School	15,055	14,528
Frontline	2,400	2,400
Evangelical Alliance	500	-
Church Pastoral Aid Society	800	800
Early Church Fund	5,107	1,918
Diocese of Muhabura	8,159	3,493
St Luke's Church Winchester	5,000	5,000
Street Pastors	1,500	-
Scripture Union	1,000	-
A Rocha International	2,000	-
Winchester Beacon	2,000	-
Carroll Centre	3,000	-
Grants to individuals	10,873	9,150
Other donations	9,168	8,366
	103,991	91,304

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

6 EMPLOYED STAFF COSTS AND NUMBERS

	2022 £	2021 £
Salaries and wages	205,935	221,227
Social security costs	13,112	13,558
Pension costs	9,878	9,744
Total staff costs	<u>228,925</u>	<u>244,528</u>

The average number of full time and part time employees during the year was 10 (2021: 12)

No remuneration was paid to trustees during the year (2021: £nil).

During the year £4,391 of expenses were reimbursed to nine trustees (2021: £2,251 was reimbursed to six trustees).

No employee received remuneration of more than £60,000 during the current or prior year.

During the year pension contributions of £9,878 (2021: £9,744) were payable, and at the year end the amount outstanding was £1,232 (2021 : £554).

During the year no remuneration was paid to a member of the charity's key management personnel. The vicar chairs the PCC but he receives a stipend from the Diocese not from this charity.

7 TANGIBLE ASSETS

	Furniture & equipment £
COST	
At beginning of year	327,992
Additions	16,874
Disposals	(24,669)
At end of year	<u>320,197</u>
DEPRECIATION	
At beginning of year	308,817
Charge for year	15,984
Disposals	(24,669)
At end of year	<u>300,132</u>
NET BOOK VALUE	
At end of year	<u>20,065</u>
At beginning of year	<u>19,175</u>

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

8 DEBTORS	2022 £	2021 £
Trade debtors	515	-
Gift aid tax recoverable	5,990	3,135
Prepayments and accrued income	10,662	7,817
	<u>17,167</u>	<u>10,952</u>

9 CREDITORS: amounts falling due within one year	2022 £	2021 £
Trade creditors	-	21,690
Deferred income	8,578	12,859
Accruals	11,105	15,511
	<u>19,683</u>	<u>50,060</u>

10 FUNDS

The restricted and designated funds are established for the following purposes:

Ugandan Deanery Appeal	Christ Church (and the Winchester Diocese) have a continuing relationship with the Ugandan Deanery. This fund exists to administer gifts made to them by members of Christ Church and other donors.
Street Pastors	Street Pastors Winchester is an independent charity placing trained volunteers on the city centre streets at weekends between 10pm and 3am. A number of our church members are involved as volunteers. Christ Church provides an office space for the use of the coordinator, and also operates a payroll service for the charity. All the restricted income to this fund comes from Street Pastors Winchester and is paid out to their coordinator as salary.
Student Ambassador	Grants recived to fund a Student Ambassador position building a primarily evangelistic ministry towards the students studying within Winchester.
Church Plant Fund	A fund to support church communities in the wider Winchester area.
Specific donations & events	A fund for specific one off restricted donations which do not fall into any of the restricted categories above including contributions for residential events.
Legacy	Set aside to improve the environmental sustainability of the church building.

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

11 MOVEMENT IN FUNDS

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 December 2022 £
Restricted funds					
Ugandan Deanery Appeal	1,090	4,334	(4,824)	-	600
Street Pastors	-	19,611	(19,611)	-	-
Student Ambassador	-	5,809	(5,809)	-	-
Church Plant Fund	5,000	-	(5,000)	-	-
Specific donations & events	3,532	11,447	(13,422)	-	1,557
	9,622	41,201	(48,666)	-	2,157
Designated funds					
Legacy	133,400	-	-	-	133,400
General funds					
General	193,873	673,291	(659,948)	-	207,216
Total unrestricted funds	327,273	673,291	(659,948)	-	340,616
Total funds	336,895	714,492	(708,614)	-	342,773

12 MOVEMENT IN FUNDS (Comparative)

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 December 2021 £
Restricted funds					
Ugandan Deanery Appeal	547	4,920	(7,868)	3,491	1,090
Street Pastors	-	21,138	(21,138)	-	-
Student Ambassador	-	17,721	(12,510)	(5,211)	-
Church Plant Fund	-	10,000	(5,000)	-	5,000
Specific donations & events	7,089	14,710	(19,767)	1,500	3,532
	7,636	68,489	(66,283)	(220)	9,622
Designated funds					
Legacy	133,400	-	-	-	133,400
General funds					
General	208,924	662,612	(677,883)	220	193,873
Total unrestricted funds	342,324	662,612	(677,883)	220	327,273
Total funds	349,960	731,101	(744,166)	-	336,895

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

13 ANALYSIS OF FUNDS

Fund balances as at 31 December 2022 are represented by:

	Restricted funds	Designated funds	Other unrestricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	-	-	20,065	20,065
Current assets	2,157	133,400	206,834	342,391
Current liabilities	-	-	(19,683)	(19,683)
	2,157	133,400	207,216	342,773

Fund balances as at 31 December 2021 are represented by:

	Restricted funds	Designated funds	Other unrestricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	-	-	19,175	19,175
Current assets	19,755	133,400	214,625	367,780
Current liabilities	(10,133)	-	(39,927)	(50,060)
	9,622	133,400	193,873	336,895

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

14 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted funds £	Restricted funds £	Total 2021 £
INCOME			
Donations and legacies	648,726	47,350	696,076
Charitable activities	11,430	21,138	32,568
Trading activities	2,431	-	2,431
Investments	25	-	25
Total income	662,612	68,488	731,100
EXPENDITURE			
Charitable activities	677,883	66,282	744,165
Total expenditure	677,883	66,282	744,165
NET EXPENDITURE BEFORE TRANSFERS	(15,271)	2,206	(13,065)
TRANSFERS BETWEEN FUNDS	220	(220)	-
NET MOVEMENT IN FUNDS	(15,051)	1,986	(13,065)
FUND BALANCES AT 1 JANUARY 2021	342,324	7,636	349,960
FUND BALANCES AT 31 DECEMBER 2021	327,273	9,622	336,895

Accounts

CHRIST CHURCH PCC, WINCHESTER

Charity Registration number : 1130682

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

CHRIST CHURCH WINCHESTER

REGISTERED CHARITY in England and Wales no. 1130682

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2021

Administrative information

Christ Church is situated on Christchurch Road within the city of Winchester. It is part of the Diocese of Winchester within the Church of England. The correspondence address is Christ Church, Christchurch Road, Winchester, SO23 9SR.

The Parochial Church Council (PCC) was registered as a charity in England and Wales on 22nd July 2009 under registration number 1130682.

Incumbent: Rev Simon Cansdale
Assistant Minister: The Revd Canon Brian Wakelin
The Revd Amanda Denniss
Assistant Curates: The Revd Craig Philbrick (until February 2022)
The Revd James Whymark
The Revd Clare Carson
The Revd Marianne Foster (from July 2021)

Churchwardens: Rod James
Louisa Stone

Representatives on the General Synod Alison Coulter* (elected October 2015)

Representatives on the Deanery Synod (Elected for 3 years at APCM 2020)

Nigel Smith
Jon Faulkner
David Boul
Sara Jane Roope
Malcolm Lemon
Peter Kent
* Diocesan Synod representatives

Elected members to the PCC

Rachel McIlroy (PCC Treasurer)
John Wells (PCC Secretary)
Mike Carson
Tom Peck
Suma Chandy
Paul Breakwell
Alan Brewer
Pam Whitehead
Josh Bargh
Shelley Frape
Keita Lupata

Rachel McSparron
Katie Newman
Michael Renouf (resigned March 2022)
Judith Sear

Aims and Purposes

The primary object of the PCC is the promotion of the gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. In this it has the responsibility of co-operating with the incumbent in promoting within the parish and congregation of Christ Church Winchester the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also seeks to be faithful to its heritage as a Simeon Trust Church and to place priority upon its Biblical preaching.

Objectives and activities

We are a Church of England church with orthodox Anglican beliefs subscribing to the historical creeds which speak of our belief in God the Father, Son and Holy Spirit.

We subscribe to the 39 Articles with their reminders of the great Reformation principles of '*Christ Alone, Scripture Alone, Faith Alone.*'

We are a member of the Evangelical Alliance and we subscribe to their Basis of Faith.

As a church, we believe God is calling us to be a flourishing and generous regional centre of Christian worship, mission and discipleship.

We are grateful to serve the three key city institutions of our parish; HM Prison Winchester, The Royal Hampshire County Hospital and The University of Winchester. We also recognise our mission to serve the city of Winchester and other parts of Christ's church, both in the UK and overseas.

The PCC also has maintenance responsibility for the Church Centre complex of Christ Church as well as the main building.

Achievements and performance in the year

At the APCM of 2021 we had an electoral roll of 495. Calculating our Usual Sunday attendance over the last year is a less precise art in pandemic times. For part of the year 2021-22 our services were solely online, and for the rest of the year our services were a hybrid mixture of online and in the building. We have invested in a new Live-streaming team, as well as hardware, to enable people who are at home, shielding, or on the road, to be able to take part in our worship live at home or later in the week. The PCC wishes to thank our many volunteers and staff team for their dedication and energy in leading and coordinating so much of the church's life.

This second full pandemic year has been as challenging as the first! This has required a huge injection of imagination, creativity and hard work by many members of the church and staff team. Many of our activities have continued in hybrid form, a mixture of online and in person.

We supplied an hour long service that was broadcast in all English prisons at Christmas 2021, and in the run up to Christmas ran five carol services in church. We estimate 500 people attended in person, and twice that watched online.

In the first months of 2021 the Diocese of Winchester began a period of consultation to propose that Christ Church parish is merged with one of our neighbouring parishes, Stanmore Parish (St. Luke's, Stanmore and St.

Mark's, Oliver's Battery). This process was paused in January 2022 whilst further plans for the rebuilding of St. Luke's Stanmore are considered by the Diocese of Winchester, but for the whole of the last year the team from Christ Church has taken the weekly communion service at St. Luke's.

The parish also has a focus on mission with both global and local initiatives. Locally we participate in Churches Together in Winchester (CTW) that facilitates joint church working across the city. CTW also sponsors the work of the City Centre Chaplaincy, Street Pastors (including Prayer Pastors) and other local groups such as the Basics Bank, Debt Advice (Frontline) and Winchester Night Shelter. We also have global links, especially to churches in Uganda and South Sudan.

Christ Church has benefitted from having three CEMES interns for a year from September 2021. The Church of England Ministerial Scheme (CEMES) is a national scheme for young people aged between 18 & 30 to explore ministry within the Church of England. The year-long scheme offers an opportunity for young people to develop practical experience, undertake theological training and allow time for self-reflection with a view to personal development.

The PCC continuously reviews the fabric of the church building and ensures that Health and Safety concerns are addressed. The major work that we addressed for our building was remedial work on the spire. This work was carried out over the summer and autumn of 2021, and is almost complete (we are awaiting some finishing touches to the lightening conductor).

Christ Church has delivered significant public benefit over the year. More detail of this and the church's life can be obtained in a report available from the PCC Secretary (the Annual Review).

Financial Review

The PCC set a budget for 2021 and received regular financial reports through the year. During 2021 Regular giving has remained strong over the year and was higher than the budget and prior year. The church continues periodically to stress the importance of regular giving to sustain our weekly activities and mission both locally and overseas. During 2021 routine expenditure was lower than expected due to lower activity levels during lockdowns. The PCC maintains its objective of reaching a position of recurrent balance without reliance on one-off giving. The year ended with unrestricted funds of £193,873.

Full financial details are available in the Statement of Financial Activity and accompanying notes.

Reserves Policy

It is the PCC's policy to maintain a balance in the General Fund of approximately 2 months routine general expenditure. In 2021 this will require end-year unrestricted funds of c £120,000.

Plans for future periods

The PCC and wider church took part in an extensive exercise throughout the first six months of 2020 which culminated in a document called Contours, outlining future strategy and direction for Christ Church. We have made good initial progress on some of this, though lockdown has challenged some of the plans we had. We are currently taking part in a wider consultation within the Diocese of Winchester about a Pastoral Scheme that would merge us with our neighbouring parish, Stanmore. All of these conversations are on-going, as we await the furthering loosening of Covid restrictions and more information about the proposed future for Stanmore.

Risk management

The PCC annually reviews a risk matrix to ensure that church systems and procedures are in place to mitigate those risks where practicable. The risk matrix has recently been updated (2020) to reflect practices in response to Covid 19. Work has been completed to develop data protection & privacy policies to ensure General Data Protection Regulation (GDPR) guidelines are followed.

Christ Church has adopted the Diocesan policy for safeguarding young people and vulnerable adults and for identifying domestic abuse. Those involved with young people and vulnerable adults are subject to annual training. An audit of our safeguarding practices took place in 2017 and again in 2021. The PCC adopted the Diocesan Safeguarding Policy and a Safeguarding team has been established (Parish Safeguarding Officers & Christ Church Directors) and has progressed the requirements regarding safeguarding training and DBS checking. The team has also addressed the issue of the impact of GDPR on safeguarding within Christ Church.

Covid 19

At all times we have sought to apply all current government and Church of England guidelines in terms of safe access to the building for both staff and members of the congregation.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and to stand for election to the PCC.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and the United Kingdom Generally Accepted Accounting Practise (UK GAAP).

The Charities Act 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 charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the PCC by:



Simon Cansdale (Vicar)

Date: 23 May 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRIST CHURCH PCC, WINCHESTER

I report to the trustees on my examination of the accounts of Christ Church PCC, Winchester for the year ended 31 December 2021 set out on pages 6 to 18.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those accounting records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



C J Goodhead FCA
Knight Goodhead Limited
Chartered Accountants

8 June 2022

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire SO53 3DA

CHRIST CHURCH PCC, WINCHESTER

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
INCOME					
Donations and legacies		648,726	47,350	696,076	843,956
Charitable activities		11,430	21,138	32,568	33,679
Trading activities		2,431	-	2,431	1,455
Investments		25	-	25	203
Total income	3	662,612	68,488	731,100	879,293
EXPENDITURE					
Charitable activities		677,883	66,282	744,165	668,499
Total expenditure	4	677,883	66,282	744,165	668,499
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS		(15,271)	2,206	(13,065)	210,794
TRANSFERS BETWEEN FUNDS	11	220	(220)	-	-
NET MOVEMENT IN FUNDS		(15,051)	1,986	(13,065)	210,794
FUND BALANCES AT 1 JANUARY 2021		342,324	7,636	349,960	139,166
FUND BALANCES AT 31 DECEMBER 2021	11	327,273	9,622	336,895	349,960

CHRIST CHURCH PCC, WINCHESTER

COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Unrestricted funds £	Restricted funds £	Total 2020 £
INCOME			
Donations and legacies	813,416	30,540	843,956
Charitable activities	12,851	20,828	33,679
Trading activities	1,455	-	1,455
Investments	203	-	203
Total income	827,925	51,368	879,293
EXPENDITURE			
Charitable activities	624,492	44,007	668,499
Total expenditure	624,492	44,007	668,499
NET EXPENDITURE BEFORE TRANSFERS	203,433	7,361	210,794
TRANSFERS BETWEEN FUNDS	-	-	-
NET MOVEMENT IN FUNDS	203,433	7,361	210,794
FUND BALANCES AT 1 JANUARY 2020	138,891	275	139,166
FUND BALANCES AT 31 DECEMBER 2020	342,324	7,636	349,960

CHRIST CHURCH PCC, WINCHESTER

Charity number: 1130682

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	£	2021 £	£	2020 £
FIXED ASSETS					
· Tangible assets	7		19,175		3,417
CURRENT ASSETS					
Debtors	8	10,952		11,283	
Cash at bank and in hand		<u>356,828</u>		<u>345,152</u>	
			<u>367,780</u>		<u>356,435</u>
CREDITORS: amounts falling due within one year	9	<u>(50,060)</u>		<u>(9,892)</u>	
NET CURRENT ASSETS			317,720		346,543
NET ASSETS			<u><u>336,895</u></u>		<u><u>349,960</u></u>
FUNDS	10-13				
Unrestricted:					
Designated		133,400		133,400	
Other unrestricted		<u>193,873</u>		<u>208,924</u>	
			327,273		342,324
Restricted			9,622		7,636
TOTAL FUNDS			<u><u>336,895</u></u>		<u><u>349,960</u></u>

Signed on behalf of the PCC by:

Simon Cansdale

Rev Simon Cansdale
Vicar

Date: 08.06.22

CHRIST CHURCH PCC, WINCHESTER

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2020 £
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	1	39,075	215,200
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		25	203
Purchase of fixed assets		(27,424)	(4,554)
NET CASH FLOW	2	<u>11,676</u>	<u>210,849</u>

NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

1 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net movement in funds for the year	(13,065)	210,794
Interest received	(25)	(203)
Depreciation	11,666	6,338
Decrease/(increase) in debtors	331	(2,846)
Increase in creditors	40,168	1,117
Net cash flow from operating activities	<u>39,075</u>	<u>215,200</u>

2 NET CASH FLOW MOVEMENT

	2021 £	2020 £
Cash at the end of the year	356,828	345,152
Cash at start of the year	345,152	134,303
Increase in cash in the year	<u>11,676</u>	<u>210,849</u>

3 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash at bank and in hand	356,828	345,152
	<u>356,828</u>	<u>345,152</u>

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared in accordance with applicable accounting standards, the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective January 2019). They are prepared under the historical costs convention.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

The charity is a public benefit organisation.

(b) Fund accounting

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

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

(c) Income

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

- **Donations and legacies**

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

Planned giving receivable under pledge is recognised only when received.

Income tax recoverable on gift aid donations is recognised when the income is recognised.

Grant and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

- **Charitable activities**

Funds raised from church events are accounted for when receivable.

Income is deferred when received for the purpose of funding missions to be carried out in the future.

- **Trading activities**

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

- **Investments**

Dividends and interest are accounted for when receivable.

Realised gains and losses are recognised when investments are sold.

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

- **Other income**

Other income is accounted for when receivable.

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

1 ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is allocated to the activity for which it relates.

• Charitable Activities

The Diocesan Common Mission Fund is accounted for when payable.

Grants and donations are accounted for when paid over.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned between activities in line with their respective proportion of income received.

The PCC decided to set the 2021 Common Mission Fund contribution at £192,645 (2020: 216,358).

(e) Fixed assets

The buildings at Christ Church comprise an integrated Church and Church Centre. The consecrated building was opened in 1861 and this building and the organ were extensively reordered and renovated in 1996. The Church Centre was constructed in 1988/89.

Both the consecrated Church building and the Church Centre are excluded from accountability by the PCC, and the furnishings and fittings, including the organ, which require a faculty for disposal, are regarded as inalienable property.

Consecrated property is excluded from the financial statements by s.96 (2)(a) of the Charities Act 2011. Expenditure incurred during the year on consecrated buildings is written off as expenditure in the SOFA and separately disclosed.

Expenditure on movable church furnishings and other functional equipment is capitalised where the cost exceeds £1,500. Equipment used within the church premises is depreciated on a straight line basis over 2 years (computer hardware), or 3 to 4 years (all other items).

(f) Current assets

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

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

(g) Pensions

The charity participates in a defined contribution pension scheme. Contributions in respect of this scheme are charged to the Statement of Financial Activities for the year in which they are payable. Timing differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

2 ADMINISTRATIVE INFORMATION

The charity is unincorporated and was registered on 22 July 2009 with the Charity Commission in England and Wales. The registered number is 1130682. The registered office of the charity is Christ Church, Christchurch Road, Winchester, SO23 9SR.

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

3 INCOME

DONATIONS AND LEGACIES

Planned giving:

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Gift Aided	111,314	13,166	124,480	103,172
Envelope scheme	890	-	890	700
Parish Giving Scheme	309,931	271	310,202	309,343
Tax recovery	112,026	3,470	115,496	121,853
Trusts and other donations	68,356	6,751	75,107	79,422
	602,517	23,658	626,175	614,490

Other giving:

Legacies	6,581	-	6,581	133,400
Gift Aided	38,760	5,971	44,731	88,774
Collections	868	-	868	6,792
Grants	-	17,721	17,721	500
	46,209	23,692	69,901	229,466

Total donations and legacies

	648,726	47,350	696,076	843,956
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CHARITABLE ACTIVITIES

Fees	6,248	-	6,248	4,200
Street Pastors	-	21,138	21,138	20,828
Westminster Theological Centre	5,182	-	5,182	8,651
	11,430	21,138	32,568	33,679

TRADING ACTIVITIES

Church Centre	1,890	-	1,890	1,400
Bookstall and Traidcraft	541	-	541	55
	2,431	-	2,431	1,455

INVESTMENTS

Interest	25	-	25	203
	25	-	25	203

TOTAL INCOME

	662,612	68,488	731,100	879,293
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CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

4 EXPENDITURE

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
CHARITABLE ACTIVITIES				
Missionary and charitable giving (see also note 5)				
Missionary societies, support & visits mission partners	50,517	20,802	71,319	72,831
Church plant	-	5,000	5,000	-
Grants - short term training (STOAT)	3,816	-	3,816	3,988
Local/home missions/students	7,004	-	7,004	9,392
WCF affiliations	4,165	-	4,165	4,165
	65,502	25,802	91,304	90,376
Church events				
Upkeep of services	5,244	-	5,244	7,160
Cost of events	-	-	-	11,655
	5,244	-	5,244	18,815
Ministry				
Common Mission Fund	192,645	-	192,645	216,358
Fees paid to Diocese	2,357	-	2,357	2,064
	195,002	-	195,002	218,422
Staff				
Salary, pensions, housing of youth & pastoral workers	169,126	12,510	181,636	154,841
Other support costs	3,830	-	3,830	2,942
	172,956	12,510	185,466	157,783
Church and Centre running expenses				
Heating and lighting	6,518	-	6,518	9,496
Water	612	-	612	1,480
Housekeeping	13,152	-	13,152	17,697
Insurance	3,854	-	3,854	3,788
	24,136	-	24,136	32,461
Church and Centre maintenance expenses				
Maintenance and repairs	6,164	-	6,164	6,427
Major works	101,749	-	101,749	-
	107,913	-	107,913	6,427
Movable furnishings and equipment				
Depreciation	11,666	-	11,666	6,338
Costs of renewals	1,541	-	1,541	2,036
	13,207	-	13,207	8,374
Training and Evangelism costs				
Training and conference costs	-	-	-	-
Teaching materials	439	-	439	289
Discipleship training & support (inc. Alpha & Marriage courses, Oasis and Student work)	7,332	6,832	14,164	4,703
Youth work (inc. toddlers and Sunday school)	10,371	-	10,371	5,137
Winchester Cathedral Christmas market	-	-	-	-
Westminster Theological Centre	4,521	-	4,521	11,565
Street Pastors	-	21,138	21,138	20,828
	22,663	27,970	50,633	42,522

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

4 EXPENDITURE (continued)	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Support Costs				
Office staff	45,288	-	45,288	68,978
Office costs	7,908	-	7,908	5,152
Telephone	1,507	-	1,507	1,650
Bank charges	2,079	-	2,079	1,946
Computer software and maintenance costs	8,971	-	8,971	9,346
Presentations	338	-	338	822
Catering	920	-	920	708
Advertising and publicity	2,079	-	2,079	2,737
Governance costs:				
Audit and accountancy fees	2,170	-	2,170	1,980
	71,260	-	71,260	93,319
TOTAL EXPENDITURE	677,883	66,282	744,165	668,499

Included within the governance costs above are independent examiners fees of £2,170 (2020: £1,980)

5 GRANTS

Grants are made mainly, but not only from the World Church Fund (WCF) and full details can be found in the Mission Budget Report.

Grants to institutions in excess of £500:	2021 £	2020 £
Church Mission Society	3,000	3,000
Open Doors	3,000	3,000
Tearfund	8,324	7,140
Wycliffe support	9,600	9,600
Westminster Theological Centre	3,195	-
Friends International	1,500	1,500
Winchester Christian Union	500	855
Brickworks	3,175	650
City Centre Chaplain	2,004	2,004
Basics Bank	3,458	6,560
Karis Kids	7,894	8,620
Kalerwe Community & School	14,528	13,651
Frontline	2,400	2,400
Church Pastoral Aid Society	800	800
Early Church Fund	1,918	6,748
Diocese of Muhabura	3,493	900
St Luke's Church Winchester	5,000	-
Grants to individuals	9,150	14,659
Other donations	8,366	7,324
	91,304	90,376

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

6 EMPLOYED STAFF COSTS AND NUMBERS

	2021 £	2020 £
Salaries and wages	221,227	225,297
Social security costs	13,558	13,663
Pension costs	9,744	7,679
Total staff costs	<u>244,528</u>	<u>246,639</u>

The average number of full time and part time employees during the year was 12 (2020: 12)

No remuneration was paid to trustees during the year (2020: £nil).

During the year £2,251 of expenses were reimbursed to trustees (2020: £1,695).

No employee received remuneration of more than £60,000 during the current or prior year.

During the year pension contributions of £9,744 (2020: £7,679) were payable, and at the year end the amount outstanding was £554.52 (2020 : £589).

During the year no remuneration was paid to a member of the charity's key management personnel. The vicar chairs the PCC but he receives a stipend from the Diocese not from this charity.

7 TANGIBLE ASSETS

	Furniture & equipment £
COST	
At beginning of year	309,171
Additions	27,424
Disposals	(8,603)
At end of year	<u>327,992</u>
DEPRECIATION	
At beginning of year	305,754
Charge for year	11,666
Disposals	(8,603)
At end of year	<u>308,817</u>
NET BOOK VALUE	
At end of year	<u>19,175</u>
At beginning of year	<u>3,417</u>

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

8 DEBTORS	2021 £	2020 £
Gift aid tax recoverable	3,135	3,978
Prepayments and accrued income	7,817	7,305
	<u>10,952</u>	<u>11,283</u>

9 CREDITORS: amounts falling due within one year	2021 £	2020 £
Trade creditors	21,690	-
Deferred income	12,859	-
Accruals	15,511	9,892
	<u>50,060</u>	<u>9,892</u>

10 FUNDS

The restricted and designated funds are established for the following purposes:

Ugandan Deanery Appeal	Christ Church (and the Winchester Diocese) have a continuing relationship with the Ugandan Deanery. This fund exists to administer gifts made to them by members of Christ Church and other donors.
Street Pastors	Street Pastors Winchester is an independent charity placing trained volunteers on the city centre streets at weekends between 10pm and 3am. A number of our church members are involved as volunteers. Christ Church provides an office space for the use of the coordinator, and also operates a payroll service for the charity. All the restricted income to this fund comes from Street Pastors Winchester and is paid out to their coordinator as salary.
Student Ambassador	Grants received to fund a Student Ambassador position building a primarily evangelistic ministry towards the students studying within Winchester.
Church Plant	A fund to support church communities in the wider Winchester area.
Specific donations & events	A fund for specific one off restricted donations which do not fall into any of the restricted categories above including contributions for residential events.
Legacy	Set aside to support the local community in Winchester and to improve the environmental sustainability of the church building.

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

11 MOVEMENT IN FUNDS

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 December 2021 £
Restricted funds					
Ugandan Deanery Appeal	547	4,920	(7,868)	3,491	1,090
Street Pastors	-	21,138	(21,138)	-	-
Student Ambassador	-	17,721	(12,510)	(5,211)	-
Church Plant	-	10,000	(5,000)	-	5,000
Specific donations & events	7,089	14,710	(19,767)	1,500	3,532
	<u>7,636</u>	<u>68,489</u>	<u>(66,283)</u>	<u>(220)</u>	<u>9,622</u>
Designated funds					
Legacy	133,400	-	-	-	133,400
General funds					
General	208,924	662,612	(677,883)	220	193,873
Total unrestricted funds	<u>342,324</u>	<u>662,612</u>	<u>(677,883)</u>	<u>220</u>	<u>327,273</u>
Total funds	<u>349,960</u>	<u>731,101</u>	<u>(744,166)</u>	<u>-</u>	<u>336,895</u>

12 MOVEMENT IN FUNDS (Comparative)

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 December 2020 £
Restricted funds					
Ugandan Deanery Appeal	275	575	(303)	-	547
Street Pastors	-	20,828	(20,828)	-	-
Specific donations & events	-	29,965	(22,876)	-	7,089
	<u>275</u>	<u>51,368</u>	<u>(44,007)</u>	<u>-</u>	<u>7,636</u>
Designated funds					
Legacy	-	-	-	133,400	133,400
General funds					
General	138,891	827,925	(624,492)	(133,400)	208,924
Total unrestricted funds	<u>138,891</u>	<u>827,925</u>	<u>(624,492)</u>	<u>-</u>	<u>342,324</u>
Total funds	<u>139,166</u>	<u>879,293</u>	<u>(668,499)</u>	<u>-</u>	<u>349,960</u>

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

13 ANALYSIS OF FUNDS

Fund balances as at 31 December 2021 are represented by:

	Restricted funds	Designated funds	Other unrestricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	-	-	19,175	19,175
Current assets	19,755	133,400	214,625	367,780
Current liabilities	(10,133)	-	(39,927)	(50,060)
	<u>9,622</u>	<u>133,400</u>	<u>193,873</u>	<u>336,895</u>

Fund balances as at 31 December 2020 are represented by:

	Restricted funds	Designated funds	Other unrestricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	-	-	3,417	3,417
Current assets	7,636	133,400	215,399	356,435
Current liabilities	-	-	(9,892)	(9,892)
	<u>7,636</u>	<u>133,400</u>	<u>208,924</u>	<u>349,960</u>

Accounts

CHRIST CHURCH PCC, WINCHESTER

Charity Registration number : 1130682

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

CHRIST CHURCH WINCHESTER

REGISTERED CHARITY in England and Wales no. 1130682

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2020

Administrative information

Christ Church is situated on Christchurch Road within the city of Winchester. It is part of the Diocese of Winchester within the Church of England. The correspondence address is Christ Church, Christchurch Road, Winchester, SO23 9SR.

The Parochial Church Council (PCC) was registered as a charity in England and Wales on 22nd July 2009 under registration number 1130682.

Incumbent: Rev Simon Cansdale
Assistant Minister: The Revd Canon Brian Wakelin
The Revd Amanda Denniss (from December 2020)
Assistant Curates: The Revd George Watkinson (until June 2020)
The Revd Craig Philbrick (from October 2020)
The Revd James Whymark (from October 2020)
The Revd Clare Carson (from October 2020)

Churchwardens: Judith Adams (retired October 2020)
Rod James
Louisa Stone (elected October 2020)

Representatives on the General Synod Alison Coulter* (elected October 2015)

Representatives on the Deanery Synod (Elected for 3 years at APCM 2020)

Heather Evans (resigned October 2020)
Geoff Meads* (resigned October 2020)
Nigel Smith (elected October 2020)
Jon Faulkner
David Boul
Sara Jane Roope
Malcolm Lemon
John Gavin (resigned October 2020)
* Diocesan Synod representatives

Elected members to the PCC

Tricia Meads-co-opted (PCC Treasurer until October 2020)
Rachel McIlroy (PCC Treasurer from October 2020)
Louisa Stone (PCC Secretary until October 2020)
John Wells (PCC Secretary from October 2020)
Tom Sherman (resigned October 2020)
Belinda Smith (resigned October 2020)
Barbara Nance (resigned October 2020)

James Megoran (resigned October 2020)
Beth Houghton (resigned October 2020)
Mike Carson
Tom Peck
Nigel Smith (resigned October 2020)
Suma Chandy
Paul Breakwell
Alan Brewer
Pam Whitehead
Josh Bargh (elected October 2020)
Shelley Frape (elected October 2020)
Ketia Lupata (elected October 2020)
Rachel McSparron (elected October 2020)
Katie Newman (elected October 2020)
Michael Renouf (elected October 2020)
Judith Sear (elected October 2020)

Aims and Purposes

The primary object of the PCC is the promotion of the gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. In this it has the responsibility of co-operating with the incumbent in promoting within the parish and congregation of Christ Church Winchester the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also seeks to be faithful to its heritage as a Simeon Trust Church and to place priority upon its Biblical preaching.

Christ Church has also benefitted from the charismatic renewal movement that has brought new life to the life of local churches in the UK. Christ Church identifies itself as a church of 'Word and Spirit'.

Objectives and activities

Over the last few years Christ Church Winchester has evangelised and disciplined those attending the church, particularly children and young people.

Beyond the congregation it ministers to the institutions of the parish; the chief amongst them are:-The Winchester Community Prison, The Royal Hampshire County Hospital and The University of Winchester. The church recognises its mission to serve the city of Winchester and other parts of Christ's church, both in UK and overseas.

The PCC also has maintenance responsibility for the Church Centre complex of Christ Church as well as the main building.

Achievements and performance in the year

At the APCM of 2020 we had an electoral roll of 494. It has been impossible to give an accurate calculation for our Usual Sunday attendance over the last year due to the vast majority of our services being online. The PCC wishes to thank the vicar, curates and staff for their dedication and energy in leading and coordinating so much of the church's life.

We have continued to run services throughout the year, albeit the vast majority online. This has required a huge injection of imagination, creativity and hard work by many members of the church and staff team. Our small groups have continued to meet online, as have our youth and children's groups. Bumps and Babies has met in the church building when it has been possible for them to do so.

We supplied an hour long service that was broadcast in all English prisons at Christmas 2020 and Easter 2021, and in the run up to Christmas ran three drive in nativity services on the Winchester University campus.

We continue to play a pro-active part in the life of the Diocese and Deanery. As part of a Deanery Review process, new clustering arrangements were implemented in the Deanery in 2015. Christ Church is delighted to be partnered with St Luke's and St Mark's in Stanmore and Oliver's Battery and with St Barnabas, Weeke. In the first months of 2021 the Diocese of Winchester began a period of consultation to propose that Christ Church parish is merged with one of our neighbouring parishes, Stanmore Parish (St. Luke's, Stanmore and St. Mark's, Oliver's Battery)

The parish also has a focus on mission with both global and local initiatives. Locally we participate in Churches Together in Winchester (CTW) that facilitates joint church working in the city and a number of our members are 'Area Champions'. CTW also sponsors the work of Street Pastors (including Prayer Pastors) and other local groups such as the Basics Bank, Debt Advice (Frontline) and Winchester Night Shelter. We also have global links, especially to churches in Uganda and South Sudan. Christ Church also acts as a hub and supports The Westminster Theological College. Students from across the locality attend courses that are run annually in the Church Centre.

Christ Church has benefitted from having a CEMES intern for a year from September 2020. The Church of England Ministerial Scheme (CEMES) is a national scheme for young people aged between 18 & 30 to explore ministry within the Church of England. The year-long scheme offers an opportunity for young people to develop practical experience, undertake theological training and allow time for self-reflection with a view to personal development.

The PCC continuously reviews the fabric of the church building and ensures that Health and Safety concerns are addressed. The major work that we began to address for our building was remedial work on the spire. The work is due to take place over the summer of 2021.

Christ Church has delivered significant public benefit over the year. More detail of this and the church's life can be obtained in a report available from the PCC Secretary (the Annual Review).

Financial Review

The PCC set a budget for 2020 and received regular financial reports through the year. During 2020 regular giving increased with planned income at £614,490 (see note 3) for the year, a 6% increase on 2019. The PCC is also incredibly grateful to have received a legacy of £133,400 in December 2020. The PCC have set aside the legacy into a designated fund to support the local community in Winchester and to improve the environmental sustainability of the church building. Due to lockdown there has been lower activity levels; and as a result expenditure was lower than the prior year. The year ended with unrestricted funds of £342,324, of which £133,400 relates to the legacy. Full financial details are available in the Statement of Financial Activity and accompanying notes.

Reserves Policy

It is the PCC's policy to maintain a balance in the General Fund of approximately 2 months routine general expenditure. In 2021 this will require end-year unrestricted funds of c £120,000.

Plans for future periods

The PCC and wider church took part in an extensive exercise throughout the first six months of 2020 which culminated in a document called Contours, outlining future strategy and direction for Christ Church. We have made good initial progress on some of this, though lockdown has challenged some of the plans we had. We are currently taking part in a wider consultation within the Diocese of Winchester about a Pastoral Scheme that would merge us with our neighbouring parish, Stanmore.

Risk management

The PCC annually reviews a risk matrix to ensure that church systems and procedures are in place to mitigate those risks where practicable. The risk matrix has recently been updated (2020) to reflect practices in response to Covid 19. Work has been completed to develop data protection & privacy policies to ensure General Data Protection Regulation (GDPR) guidelines are followed.

Christ Church has adopted the Diocesan policy for safeguarding young people and vulnerable adults and for identifying domestic abuse. Those involved with young people and vulnerable adults are subject to annual training. An audit of our safeguarding practices took place in 2017. The PCC adopted the Diocesan Safeguarding Policy and a Safeguarding team has been established (Parish Safeguarding Officers & Christ Church Directors) and has progressed the requirements regarding safeguarding training and DBS checking. The team has also addressed the issue of the impact of GDPR on safeguarding within Christ Church.

Covid 19

Since early March 2020 all services, prayer meetings, youth work etc has been conducted on-line via Facebook, live links with the website or Zoom meetings. This has enabled church life to continue in a vibrant and successful way.

At all times we have sought to apply all current government and Church of England guidelines in terms of safe access to the building for both staff and members of the congregation.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and to stand for election to the PCC.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and the United Kingdom Generally Accepted Accounting Practice (UK GAAP).

The Charities Act 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 charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the PCC by:



Simon Cansdale (Vicar)

Date: 23 May 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRIST CHURCH PCC, WINCHESTER

I report to the trustees on my examination of the accounts of Christ Church PCC, Winchester for the year ended 31 December 2020 set out on pages 7 to 18.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those accounting records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



C J Goodhead FCA
Knight Goodhead Limited
Chartered Accountants

4 June 2021

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire SO53 3DA

CHRIST CHURCH PCC, WINCHESTER

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
INCOME					
Donations and legacies		813,416	30,540	843,956	633,467
Charitable activities		12,851	20,828	33,679	36,316
Trading activities		1,455	-	1,455	4,655
Investments		203	-	203	357
Total income	3	827,925	51,368	879,293	674,795
EXPENDITURE					
Charitable activities		624,492	44,007	668,499	720,433
Total expenditure	4	624,492	44,007	668,499	720,433
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS		203,433	7,361	210,794	(45,638)
TRANSFERS BETWEEN FUNDS	11	-	-	-	-
NET MOVEMENT IN FUNDS		203,433	7,361	210,794	(45,638)
FUND BALANCES AT 1 JANUARY 2020		138,891	275	139,166	184,804
FUND BALANCES AT 31 DECEMBER 2020	11	342,324	7,636	349,960	139,166

CHRIST CHURCH PCC, WINCHESTER

COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2019

	Unrestricted funds £	Restricted funds £	Total 2019 £
INCOME			
Donations and legacies	624,841	8,626	633,467
Charitable activities	14,870	21,446	36,316
Trading activities	4,655	-	4,655
Investments	357	-	357
Total income	644,723	30,072	674,795
EXPENDITURE			
Charitable activities	690,136	30,297	720,433
Total expenditure	690,136	30,297	720,433
NET EXPENDITURE BEFORE TRANSFERS	(45,413)	(225)	(45,638)
TRANSFERS BETWEEN FUNDS	-	-	-
NET MOVEMENT IN FUNDS	(45,413)	(225)	(45,638)
FUND BALANCES AT 1 JANUARY 2019	184,304	500	184,804
FUND BALANCES AT 31 DECEMBER 2019	138,891	275	139,166

CHRIST CHURCH PCC, WINCHESTER

Charity number: 1130682

BALANCE SHEET AS AT 31 DECEMBER 2020

	Notes	£	2020 £	£	2019 £
FIXED ASSETS					
Tangible assets	7		3,417		5,200
CURRENT ASSETS					
Debtors	8	11,283		8,437	
Cash at bank and in hand		345,152		134,304	
			<u>356,435</u>	<u>142,741</u>	
CREDITORS: amounts falling due within one year	9	(9,892)		(8,775)	
NET CURRENT ASSETS			346,543		133,966
NET ASSETS			<u>349,960</u>		<u>139,166</u>
FUNDS	10-12				
Unrestricted:					
Designated		133,400		-	
Other unrestricted		<u>208,924</u>		<u>138,891</u>	
			342,324		138,891
Restricted			7,636		275
TOTAL FUNDS			<u>349,960</u>		<u>139,166</u>

Signed on behalf of the PCC by:



Rev Simon Cansdale
Vicar

Date: 23 May 2021

CHRIST CHURCH PCC, WINCHESTER

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	2019 £
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	1	215,200	(26,723)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		203	357
Purchase of fixed assets		(4,554)	(7,503)
NET CASH FLOW	2	<u>210,849</u>	<u>(33,869)</u>

NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020

1 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net movement in funds for the year	210,794	(45,638)
Interest received	(203)	(357)
Depreciation	6,338	22,047
(Increase)/decrease in debtors	(2,846)	2,696
Increase/(decrease) in creditors	1,117	(5,471)
Net cash flow from operating activities	<u>215,200</u>	<u>(26,723)</u>

2 NET CASH FLOW MOVEMENT

	2020 £	2019 £
Cash at the end of the year	345,153	134,304
Cash at start of the year	<u>134,304</u>	<u>168,172</u>
Increase/(decrease) in cash in the year	<u>210,849</u>	<u>(33,868)</u>

3 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2020 £	2019 £
Cash at bank and in hand	345,152	134,304
	<u>345,152</u>	<u>134,304</u>

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared in accordance with applicable accounting standards, the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective January 2019). They are prepared under the historical costs convention.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

The charity is a public benefit organisation.

(b) Fund accounting

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

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

(c) Income

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

- **Donations and legacies**

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

Planned giving receivable under pledge is recognised only when received.

Income tax recoverable on gift aid donations is recognised when the income is recognised.

Grant and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

- **Charitable activities**

Funds raised from church events are accounted for when receivable.

Income is deferred when received for the purpose of funding missions to be carried out in the future.

- **Trading activities**

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

- **Investments**

Dividends and interest are accounted for when receivable.

Realised gains and losses are recognised when investments are sold.

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

- **Other income**

Other income is accounted for when receivable.

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

1 ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is allocated to the activity for which it relates.

• Charitable Activities

The Diocesan Parish Share is accounted for when payable.

Grants and donations are accounted for when paid over.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned between activities in line with their respective proportion of income received.

The PCC decided to set the 2020 Parish share contribution at £216,358 (2019: 208,375).

(e) Fixed assets

The buildings at Christ Church comprise an integrated Church and Church Centre. The consecrated building was opened in 1861 and this building and the organ were extensively reordered and renovated in 1996. The Church Centre was constructed in 1988/89.

Both the consecrated Church building and the Church Centre are excluded from accountability by the PCC, and the furnishings and fittings, including the organ, which require a faculty for disposal, are regarded as inalienable property.

Consecrated property is excluded from the financial statements by s.96 (2)(a) of the Charities Act 2011. Expenditure incurred during the year on consecrated buildings is written off as expenditure in the SOFA and separately disclosed.

Expenditure on movable church furnishings and other functional equipment is capitalised where the cost exceeds £1,500. Equipment used within the church premises is depreciated on a straight line basis over 2 years (computer hardware), or 3 to 4 years (all other items).

(f) Current assets

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

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

(g) Pensions

The charity participates in a defined contribution pension scheme. Contributions in respect of this scheme are charged to the Statement of Financial Activities for the year in which they are payable. Timing differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

2 ADMINISTRATIVE INFORMATION

The charity is unincorporated and was registered on 22 July 2009 with the Charity Commission in England and Wales. The registered number is 1130682. The registered office of the charity is Christ Church, Christchurch Road, Winchester, SO23 9SR.

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

3 INCOME

DONATIONS AND LEGACIES

Planned giving:

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Gift Aided	103,172	-	103,172	86,228
Envelope scheme	700	-	700	1,540
Parish Giving Scheme	309,343	-	309,343	312,424
Tax recovery	117,232	4,621	121,853	107,102
Trusts and other donations	71,985	7,437	79,422	72,406
	602,432	12,058	614,490	579,700

Other giving:

Legacies	133,400	-	133,400	-
Gift Aided	70,292	18,482	88,774	33,239
Collections	6,792	-	6,792	20,528
Grants	500	-	500	-
	210,984	18,482	229,466	53,767

Total donations and legacies

813,416	30,540	843,956	633,467
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CHARITABLE ACTIVITIES

Fees	4,200	-	4,200	2,487
Street Pastors	-	20,828	20,828	21,446
Growing Leaders	-	-	-	4,775
Westminster Theological Centre	8,651	-	8,651	7,608
	12,851	20,828	33,679	36,316

TRADING ACTIVITIES

Church Centre	1,400	-	1,400	1,720
Bookstall and Traidcraft	55	-	55	2,935
	1,455	-	1,455	4,655

INVESTMENTS

Interest	203	-	203	357
	203	-	203	357

TOTAL INCOME

827,925	51,368	879,293	674,795
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CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

4 EXPENDITURE	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
CHARITABLE ACTIVITIES				
Missionary and charitable giving (see also note 5)				
Missionary societies, support & visits mission partners	51,021	21,810	72,831	59,839
Grants - short term training (STOAT)	3,470	518	3,988	2,200
Local/home missions/students	9,392	-	9,392	8,055
WCF affiliations	4,165	-	4,165	4,300
	68,048	22,328	90,376	74,394
Church events				
Upkeep of services	7,160	-	7,160	10,070
Cost of events	11,655	-	11,655	-
	18,815	-	18,815	10,070
Ministry				
Parish share	216,358	-	216,358	208,375
Fees paid to Diocese	2,064	-	2,064	1,873
	218,422	-	218,422	210,248
Staff				
Salary, pensions, housing of youth & pastoral workers	154,841	-	154,841	146,943
Other support costs	2,942	-	2,942	13,018
	157,783	-	157,783	159,961
Church and Centre running expenses				
Heating and lighting	9,496	-	9,496	10,642
Water	1,480	-	1,480	1,834
Housekeeping	17,697	-	17,697	25,444
Insurance	3,788	-	3,788	3,607
	32,461	-	32,461	41,527
Church and Centre maintenance expenses				
Maintenance and repairs	6,427	-	6,427	25,934
	6,427	-	6,427	25,934
Movable furnishings and equipment				
Depreciation	6,338	-	6,338	22,047
Costs of renewals	2,036	-	2,036	4,047
	8,374	-	8,374	26,094
Training and Evangelism costs				
Training and conference costs	-	-	-	4,198
Teaching materials	289	-	289	228
Discipleship training & support (inc. Alpha & Marriage courses, Oasis and Student work)	4,032	671	4,703	9,084
Youth work (inc. toddlers and Sunday school)	5,137	-	5,137	15,635
Winchester Cathedral Christmas market	-	-	-	334
Westminster Theological Centre	11,565	-	11,565	13,446
Street Pastors		20,828	20,828	21,446
	21,023	21,499	42,522	64,371

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

4 EXPENDITURE (continued)

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Support Costs				
Office staff	68,978	-	68,978	73,848
Office costs	5,152	-	5,152	8,405
Telephone	1,650	-	1,650	3,173
Bank charges	1,946	-	1,946	506
Computer software and maintenance costs	9,346	-	9,346	8,161
Presentations	642	180	822	1,655
Catering	708	-	708	4,278
Advertising and publicity	2,737	-	2,737	5,328
Governance costs:				
Audit and Accountancy fees	1,980	-	1,980	2,480
	<u>93,139</u>	<u>180</u>	<u>93,319</u>	<u>107,834</u>
TOTAL EXPENDITURE	624,492	44,007	668,499	720,433

Included within the governance costs above are independent examiners fees of £1,980 (2019: £1,980)

5 GRANTS

Grants are made mainly, but not only from the World Church Fund (WCF) and full details can be found in the Mission Budget Report.

Grants to institutions in excess of £500:	£
Church Mission Society	3,000
Open Doors	3,000
Tearfund	7,140
Bishop of Winchester Appeal	1,500
Wycliffe support	9,600
Friends International	1,500
The Christian Union	855
Brickworks	650
City Centre Chaplain	2,004
Basics Bank	6,560
Frost Bite	1,283
Karis Kids	8,620
Kalerwe Community & School	13,651
Frontline	2,400
Church Pastoral Aid Society	800
Early Church Fund	6,748
Diocese of Muhabura	900
Grants to individuals	14,659
Other donations < £500	3,792
	<u>90,376</u>

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

6 EMPLOYED STAFF COSTS AND NUMBERS

	2020 £	2019 £
Salaries and wages	225,297	218,756
Social security costs	13,663	12,562
Pension costs	7,679	10,426
Total staff costs	<u>246,639</u>	<u>241,744</u>

The average number of full time and part time employees during the year was 12 (2019: 12)

No remuneration was paid to trustees during the year (2019: £nil).

During the year £1,695 of expenses were reimbursed to trustees (2019: £nil).

No employee received remuneration of more than £60,000 during the current or prior year.

During the year pension contributions of £7,679 (2019: £10,426) were payable, and at the year end the amount outstanding was £589 (2019 : £690).

During the year no remuneration was paid to a member of the charity's key management personnel. The vicar chairs the PCC but he receives a stipend from the Diocese not from this charity.

7 TANGIBLE ASSETS

	Furniture & equipment £
COST	
At beginning of year	304,617
Additions	4,554
Disposals	-
At end of year	<u>309,171</u>
DEPRECIATION	
At beginning of year	299,417
Charge for year	6,338
Disposals	-
At end of year	<u>305,754</u>
NET BOOK VALUE	
At end of year	<u>3,417</u>
At beginning of year	<u>5,200</u>

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

8 DEBTORS	2020 £	2019 £
Trade debtors	-	1,714
Gift aid tax recoverable	3,978	1,958
Prepayments and accrued income	7,305	4,765
	<u>11,283</u>	<u>8,437</u>

9 CREDITORS: amounts falling due within one year	2020 £	2019 £
Deferred income	-	150
Accruals	9,892	8,625
	<u>9,892</u>	<u>8,775</u>

10 FUNDS

The restricted and designated funds are established for the following purposes:

Ugandan Deanery Appeal	Christ Church (and the Winchester Diocese) have a continuing relationship with the Ugandan Deanery. This fund exists to administer gifts made to them by members of Christ Church and other donors.
Street Pastors	Street Pastors Winchester is an independent charity placing trained volunteers on the city centre streets at weekends between 10pm and 3am. A number of our church members are involved as volunteers. Christ Church provides an office space for the use of the coordinator, and also operates a payroll service for the charity. All the restricted income to this fund comes from Street Pastors Winchester and is paid out to their coordinator as salary.
Specific donations & events	A fund for specific one off restricted donations which do not fall into any of the restricted categories above including contributions for residential events.
Legacy	Set aside to support the local community in Winchester and to improve the environmental sustainability of the church building.

CHRIST CHURCH PCC, WINCHESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

11 MOVEMENT IN FUNDS

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 December 2020 £
Restricted funds					
Ugandan Deanery Appeal	275	575	(303)	-	547
Street Pastors	-	20,828	(20,828)	-	-
Specific donations & events	-	29,965	(22,876)	-	7,089
	<u>275</u>	<u>51,368</u>	<u>(44,007)</u>	<u>-</u>	<u>7,636</u>
Designated funds					
Legacy	-	-	-	133,400	133,400
General funds					
General	138,891	827,925	(624,492)	(133,400)	208,924
Total unrestricted funds	<u>138,891</u>	<u>827,925</u>	<u>(624,492)</u>	<u>-</u>	<u>342,324</u>
Total funds	<u>139,166</u>	<u>879,293</u>	<u>(668,499)</u>	<u>-</u>	<u>349,960</u>

12 ANALYSIS OF FUNDS

Fund balances as at 31 December 2020 are represented by:

	Restricted funds £	Designated funds £	Other unrestricted funds £	Total 2020 £
Tangible fixed assets	-	-	3,417	3,417
Current assets	7,636	133,400	215,399	356,435
Current liabilities	-	-	(9,892)	(9,892)
	<u>7,636</u>	<u>133,400</u>	<u>208,924</u>	<u>349,960</u>

Fund balances as at 31 December 2019 are represented by:

	Restricted funds £	Designated funds £	Other unrestricted funds £	Total 2019 £
Tangible fixed assets	-	-	5,200	5,200
Current assets	275	-	142,466	142,741
Current liabilities	-	-	(8,775)	(8,775)
	<u>275</u>	<u>-</u>	<u>138,891</u>	<u>139,166</u>

