

**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 31<sup>ST</sup> 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 22<sup>nd</sup> 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.

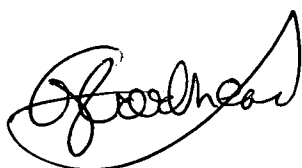
### **INDEPENDENT EXAMINER'S STATEMENT**

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<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|--------------------------------------------------------|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b>INCOME</b>                                          |       |                            |                          |                    |                    |
| 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                 |
| <b>Total income</b>                                    | 3     | <b>673,291</b>             | <b>41,201</b>            | <b>714,492</b>     | <b>731,100</b>     |
| <b>EXPENDITURE</b>                                     |       |                            |                          |                    |                    |
| Charitable activities                                  |       | 659,948                    | 48,666                   | 708,614            | 744,165            |
| <b>Total expenditure</b>                               | 4     | <b>659,948</b>             | <b>48,666</b>            | <b>708,614</b>     | <b>744,165</b>     |
| <b>NET INCOME / (EXPENDITURE)<br/>BEFORE TRANSFERS</b> |       | <b>13,343</b>              | <b>(7,465)</b>           | <b>5,878</b>       | <b>(13,065)</b>    |
| TRANSFERS BETWEEN FUNDS                                | 11    | -                          | -                        | -                  | -                  |
| <b>NET MOVEMENT IN FUNDS</b>                           |       | <b>13,343</b>              | <b>(7,465)</b>           | <b>5,878</b>       | <b>(13,065)</b>    |
| FUND BALANCES AT 1 JANUARY 2022                        |       | 327,273                    | 9,622                    | 336,895            | 349,960            |
| <b>FUND BALANCES AT 31 DECEMBER 2022</b>               | 11    | <b>340,616</b>             | <b>2,157</b>             | <b>342,773</b>     | <b>336,895</b>     |

See comparative in note 14.

## BALANCE SHEET AS AT 31 DECEMBER 2022

|                                                       | Notes | £               | 2022<br>£             | £               | 2021<br>£             |
|-------------------------------------------------------|-------|-----------------|-----------------------|-----------------|-----------------------|
| <b>FIXED ASSETS</b>                                   |       |                 |                       |                 |                       |
| Tangible assets                                       | 7     |                 | 20,065                |                 | 19,175                |
| <b>CURRENT ASSETS</b>                                 |       |                 |                       |                 |                       |
| 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>        |
| <b>CREDITORS: amounts falling due within one year</b> | 9     | <u>(19,683)</u> |                       | <u>(50,060)</u> |                       |
| <b>NET CURRENT ASSETS</b>                             |       |                 | <b>322,708</b>        |                 | <b>317,720</b>        |
| <b>NET ASSETS</b>                                     |       |                 | <u><b>342,773</b></u> |                 | <u><b>336,895</b></u> |
| <b>FUNDS</b>                                          | 10-13 |                 |                       |                 |                       |
| Unrestricted:                                         |       |                 |                       |                 |                       |
| Designated                                            |       | 133,400         |                       | 133,400         |                       |
| Other unrestricted                                    |       | <u>207,216</u>  |                       | <u>193,873</u>  |                       |
|                                                       |       |                 | <b>340,616</b>        |                 | <b>327,273</b>        |
| Restricted                                            |       |                 | <b>2,157</b>          |                 | <b>9,622</b>          |
| <b>TOTAL FUNDS</b>                                    |       |                 | <u><b>342,773</b></u> |                 | <u><b>336,895</b></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<br>£       | 2021<br>£     |
|------------------------------------------------|-------|-----------------|---------------|
| 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<br>£       | 2021<br>£     |
|-----------------------------------------|-----------------|---------------|
| 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<br>£       | 2021<br>£     |
|------------------------------|-----------------|---------------|
| 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<br>£      | 2021<br>£      |
|--------------------------|----------------|----------------|
| 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<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|-------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| <b>DONATIONS AND LEGACIES</b>       |                            |                          |                    |                    |
| <b>Planned giving:</b>              |                            |                          |                    |                    |
| 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             |
|                                     | <b>609,899</b>             | <b>15,781</b>            | <b>625,680</b>     | <b>626,175</b>     |
| <b>Other giving:</b>                |                            |                          |                    |                    |
| 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             |
|                                     | <b>52,614</b>              | <b>5,809</b>             | <b>58,423</b>      | <b>69,901</b>      |
| <b>Total donations and legacies</b> | <b>662,513</b>             | <b>21,590</b>            | <b>684,103</b>     | <b>696,076</b>     |
| <b>CHARITABLE ACTIVITIES</b>        |                            |                          |                    |                    |
| Fees                                | 6,115                      |                          | 6,115              | 6,248              |
| Street Pastors                      | -                          | 19,611                   | 19,611             | 21,138             |
| Westminster Theological Centre      | -                          |                          | -                  | 5,182              |
|                                     | <b>6,115</b>               | <b>19,611</b>            | <b>25,726</b>      | <b>32,568</b>      |
| <b>TRADING ACTIVITIES</b>           |                            |                          |                    |                    |
| Church Centre                       | 4,030                      | -                        | 4,030              | 1,890              |
| Bookstall and Traidcraft            | -                          | -                        | -                  | 541                |
|                                     | <b>4,030</b>               | <b>-</b>                 | <b>4,030</b>       | <b>2,431</b>       |
| <b>INVESTMENTS</b>                  |                            |                          |                    |                    |
| Interest                            | 633                        | -                        | 633                | 25                 |
|                                     | <b>633</b>                 | <b>-</b>                 | <b>633</b>         | <b>25</b>          |
| <b>TOTAL INCOME</b>                 | <b>673,291</b>             | <b>41,201</b>            | <b>714,492</b>     | <b>731,100</b>     |

# CHRIST CHURCH PCC, WINCHESTER

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

| 4 EXPENDITURE                                                                           | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|-----------------------------------------------------------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| <b>CHARITABLE ACTIVITIES</b>                                                            |                            |                          |                    |                    |
| <b>Missionary and charitable giving</b> (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              |
|                                                                                         | <b>82,744</b>              | <b>21,247</b>            | <b>103,991</b>     | <b>91,304</b>      |
| <b>Church events</b>                                                                    |                            |                          |                    |                    |
| Upkeep of services                                                                      | 2,339                      | -                        | 2,339              | 5,244              |
|                                                                                         | <b>2,339</b>               | <b>-</b>                 | <b>2,339</b>       | <b>5,244</b>       |
| <b>Ministry</b>                                                                         |                            |                          |                    |                    |
| Common Mission Fund                                                                     | 234,347                    | -                        | 234,347            | 192,645            |
| Wedding and funeral fees                                                                | 3,284                      | -                        | 3,284              | 2,357              |
|                                                                                         | <b>237,631</b>             | <b>-</b>                 | <b>237,631</b>     | <b>195,002</b>     |
| <b>Staff</b>                                                                            |                            |                          |                    |                    |
| Salary, pensions, housing of youth & pastoral workers                                   | 155,922                    | 5,809                    | 161,731            | 181,636            |
| Other support costs                                                                     | 5,469                      | -                        | 5,469              | 3,830              |
|                                                                                         | <b>161,391</b>             | <b>5,809</b>             | <b>167,200</b>     | <b>185,466</b>     |
| <b>Church and Centre running expenses</b>                                               |                            |                          |                    |                    |
| 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              |
|                                                                                         | <b>30,866</b>              | <b>-</b>                 | <b>30,866</b>      | <b>24,136</b>      |
| <b>Church and Centre maintenance expenses</b>                                           |                            |                          |                    |                    |
| Maintenance and repairs                                                                 | 5,324                      | -                        | 5,324              | 6,164              |
| Major works                                                                             | 9,593                      | -                        | 9,593              | 101,749            |
|                                                                                         | <b>14,917</b>              | <b>-</b>                 | <b>14,917</b>      | <b>107,913</b>     |
| <b>Movable furnishings and equipment</b>                                                |                            |                          |                    |                    |
| Depreciation                                                                            | 15,984                     | -                        | 15,984             | 11,666             |
| Costs of renewals                                                                       | 2,964                      | -                        | 2,964              | 1,541              |
|                                                                                         | <b>18,948</b>              | <b>-</b>                 | <b>18,948</b>      | <b>13,207</b>      |
| <b>Training and Evangelism costs</b>                                                    |                            |                          |                    |                    |
| 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             |
|                                                                                         | <b>28,774</b>              | <b>21,610</b>            | <b>50,384</b>      | <b>50,633</b>      |

## CHRIST CHURCH PCC, WINCHESTER

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

| 4 EXPENDITURE (continued)               | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|-----------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Support Costs</b>                    |                            |                          |                    |                    |
| 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              |
|                                         | <b>82,338</b>              | <b>-</b>                 | <b>82,338</b>      | <b>71,260</b>      |
| <b>TOTAL EXPENDITURE</b>                | <b>659,948</b>             | <b>48,666</b>            | <b>708,614</b>     | <b>744,165</b>     |

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<br>£      | 2021<br>£     |
|-------------------------------------------|----------------|---------------|
| 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         |
|                                           | <b>103,991</b> | <b>91,304</b> |



# CHRIST CHURCH PCC, WINCHESTER

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

### 6 EMPLOYED STAFF COSTS AND NUMBERS

|                       | 2022<br>£      | 2021<br>£      |
|-----------------------|----------------|----------------|
| 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 &<br>equipment<br>£ |
|-----------------------|-------------------------------|
| <b>COST</b>           |                               |
| At beginning of year  | 327,992                       |
| Additions             | 16,874                        |
| Disposals             | (24,669)                      |
| At end of year        | <u>320,197</u>                |
| <b>DEPRECIATION</b>   |                               |
| At beginning of year  | 308,817                       |
| Charge for year       | 15,984                        |
| Disposals             | (24,669)                      |
| At end of year        | <u>300,132</u>                |
| <b>NET BOOK VALUE</b> |                               |
| 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<br>£     | 2021<br>£     |
|--------------------------------|---------------|---------------|
| 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<br>£     | 2021<br>£     |
|--------------------------------------------------|---------------|---------------|
| 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:

|                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Ugandan Deanery Appeal</b>          | 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.                                                                                                                                                                                                                                                            |
| <b>Street Pastors</b>                  | 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. |
| <b>Student Ambassador</b>              | Grants recived to fund a Student Ambassador position building a primarily evangelistic ministry towards the students studying within Winchester.                                                                                                                                                                                                                                                                                                               |
| <b>Church Plant Fund</b>               | A fund to support church communities in the wider Winchester area.                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Specific donations &amp; events</b> | A fund for specific one off restricted donations which do not fall into any of the restricted categories above including contributions for residential events.                                                                                                                                                                                                                                                                                                 |
| <b>Legacy</b>                          | 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<br>1 January<br>2022<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>between<br>funds<br>£ | Balance at<br>31 December<br>2022<br>£ |
|---------------------------------|--------------------------------------|----------------|------------------|------------------------------------|----------------------------------------|
| <b>Restricted funds</b>         |                                      |                |                  |                                    |                                        |
| 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                                  |
|                                 | <b>9,622</b>                         | <b>41,201</b>  | <b>(48,666)</b>  | <b>-</b>                           | <b>2,157</b>                           |
| <b>Designated funds</b>         |                                      |                |                  |                                    |                                        |
| Legacy                          | 133,400                              | -              | -                | -                                  | 133,400                                |
| <b>General funds</b>            |                                      |                |                  |                                    |                                        |
| General                         | 193,873                              | 673,291        | (659,948)        | -                                  | 207,216                                |
| <b>Total unrestricted funds</b> | <b>327,273</b>                       | <b>673,291</b> | <b>(659,948)</b> | <b>-</b>                           | <b>340,616</b>                         |
| <b>Total funds</b>              | <b>336,895</b>                       | <b>714,492</b> | <b>(708,614)</b> | <b>-</b>                           | <b>342,773</b>                         |

### 12 MOVEMENT IN FUNDS (Comparative)

|                                 | Balance at<br>1 January<br>2021<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>between<br>funds<br>£ | Balance at<br>31 December<br>2021<br>£ |
|---------------------------------|--------------------------------------|----------------|------------------|------------------------------------|----------------------------------------|
| <b>Restricted funds</b>         |                                      |                |                  |                                    |                                        |
| 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                                  |
|                                 | <b>7,636</b>                         | <b>68,489</b>  | <b>(66,283)</b>  | <b>(220)</b>                       | <b>9,622</b>                           |
| <b>Designated funds</b>         |                                      |                |                  |                                    |                                        |
| Legacy                          | 133,400                              | -              | -                | -                                  | 133,400                                |
| <b>General funds</b>            |                                      |                |                  |                                    |                                        |
| General                         | 208,924                              | 662,612        | (677,883)        | 220                                | 193,873                                |
| <b>Total unrestricted funds</b> | <b>342,324</b>                       | <b>662,612</b> | <b>(677,883)</b> | <b>220</b>                         | <b>327,273</b>                         |
| <b>Total funds</b>              | <b>349,960</b>                       | <b>731,101</b> | <b>(744,166)</b> | <b>-</b>                           | <b>336,895</b>                         |

# 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:

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

Fund balances as at 31 December 2021 are represented by:

|                       | <b>Restricted<br/>funds</b> | <b>Designated<br/>funds</b> | <b>Other<br/>unrestricted<br/>funds</b> | <b>Total<br/>2021</b> |
|-----------------------|-----------------------------|-----------------------------|-----------------------------------------|-----------------------|
|                       | £                           | £                           | £                                       | £                     |
| 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)              |
|                       | <b>9,622</b>                | <b>133,400</b>              | <b>193,873</b>                          | <b>336,895</b>        |

# 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<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ |
|---------------------------------------------|----------------------------|--------------------------|--------------------|
| <b>INCOME</b>                               |                            |                          |                    |
| 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                 |
| <b>Total income</b>                         | <b>662,612</b>             | <b>68,488</b>            | <b>731,100</b>     |
| <b>EXPENDITURE</b>                          |                            |                          |                    |
| Charitable activities                       | 677,883                    | 66,282                   | 744,165            |
| <b>Total expenditure</b>                    | <b>677,883</b>             | <b>66,282</b>            | <b>744,165</b>     |
| <b>NET EXPENDITURE<br/>BEFORE TRANSFERS</b> | <b>(15,271)</b>            | <b>2,206</b>             | <b>(13,065)</b>    |
| <b>TRANSFERS BETWEEN FUNDS</b>              | <b>220</b>                 | <b>(220)</b>             | <b>-</b>           |
| <b>NET MOVEMENT IN FUNDS</b>                | <b>(15,051)</b>            | <b>1,986</b>             | <b>(13,065)</b>    |
| <b>FUND BALANCES AT 1 JANUARY 2021</b>      | <b>342,324</b>             | <b>7,636</b>             | <b>349,960</b>     |
| <b>FUND BALANCES AT 31 DECEMBER 2021</b>    | <b>327,273</b>             | <b>9,622</b>             | <b>336,895</b>     |