

**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 31<sup>ST</sup> 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 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 08/01/2023)

Assistant Curates: The Revd James Whymark (resigned 31/05/2023)  
The Revd Clare Carson  
The Revd Marianne Foster (resigned 03/07/23023)  
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**

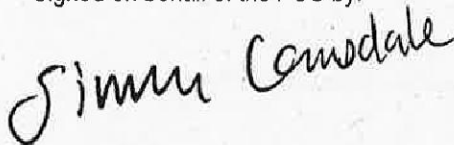
The trustees are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and the United Kingdom Generally Accepted Accounting Practice (UK GAAP).

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.

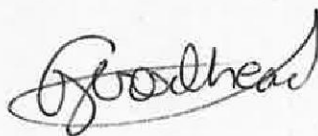
### INDEPENDENT EXAMINER'S STATEMENT

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 £
<b>INCOME</b>					
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
<b>Total income</b>	3	<b>746,857</b>	<b>26,048</b>	<b>772,905</b>	<b>714,492</b>
<b>EXPENDITURE</b>					
Charitable activities		812,623	27,454	840,077	708,614
<b>Total expenditure</b>	4	<b>812,623</b>	<b>27,454</b>	<b>840,077</b>	<b>708,614</b>
<b>NET INCOME / (EXPENDITURE) BEFORE TRANSFERS</b>		<b>(65,766)</b>	<b>(1,406)</b>	<b>(67,172)</b>	<b>5,878</b>
TRANSFERS BETWEEN FUNDS	11	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(65,766)</b>	<b>(1,406)</b>	<b>(67,172)</b>	<b>5,878</b>
FUND BALANCES AT 1 JANUARY 2023		340,616	2,157	342,773	336,895
<b>FUND BALANCES AT 31 DECEMBER 2023</b>	11	<b>274,850</b>	<b>751</b>	<b>275,601</b>	<b>342,773</b>

See comparative in note 14.

# CHRIST CHURCH PCC, WINCHESTER

## BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	£	2023 £	£	2022 £
<b>FIXED ASSETS</b>					
Tangible assets	7		9,469		20,065
<b>CURRENT ASSETS</b>					
Debtors	8	19,427		17,167	
Cash at bank and in hand		<u>259,081</u>		<u>325,224</u>	
		278,508		342,391	
<b>CREDITORS: amounts falling due within one year</b>	9	<u>(12,376)</u>		<u>(19,683)</u>	
<b>NET CURRENT ASSETS</b>			266,132		322,708
<b>NET ASSETS</b>			<u>275,601</u>		<u>342,773</u>
<b>FUNDS</b>	10-13				
Unrestricted:					
Designated		43,740		133,400	
Other unrestricted		<u>231,110</u>		<u>207,216</u>	
			274,850		340,616
Restricted			751		2,157
<b>TOTAL FUNDS</b>			<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 £
<b>DONATIONS AND LEGACIES</b>				
<b>Planned giving:</b>				
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
	<b>652,567</b>	<b>3,560</b>	<b>656,127</b>	<b>625,680</b>
<b>Other giving:</b>				
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
	<b>81,074</b>	<b>1,421</b>	<b>82,495</b>	<b>58,423</b>
<b>Total donations and legacies</b>	<b>733,641</b>	<b>4,981</b>	<b>738,622</b>	<b>684,103</b>
<b>CHARITABLE ACTIVITIES</b>				
Fees	5,595		5,595	6,115
Street Pastors	-	21,067	21,067	19,611
	<b>5,595</b>	<b>21,067</b>	<b>26,662</b>	<b>25,726</b>
<b>TRADING ACTIVITIES</b>				
Church Centre	5,384	-	5,384	4,030
	<b>5,384</b>	<b>-</b>	<b>5,384</b>	<b>4,030</b>
<b>INVESTMENTS</b>				
Interest	2,237	-	2,237	633
	<b>2,237</b>	<b>-</b>	<b>2,237</b>	<b>633</b>
<b>TOTAL INCOME</b>	<b>746,857</b>	<b>26,048</b>	<b>772,905</b>	<b>714,492</b>



# CHRIST CHURCH PCC, WINCHESTER

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

### 4 EXPENDITURE

#### CHARITABLE ACTIVITIES

##### Missionary and charitable giving (see also note 5)

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
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
	<b>81,500</b>	<b>6,387</b>	<b>87,887</b>	<b>103,991</b>

##### Church events

Upkeep of services	4,530	-	4,530	2,339
	<b>4,530</b>	<b>-</b>	<b>4,530</b>	<b>2,339</b>

##### Ministry

Common Mission Fund	220,790	-	220,790	234,347
Wedding and funeral fees	2,592	-	2,592	3,284
	<b>223,382</b>	<b>-</b>	<b>223,382</b>	<b>237,631</b>

##### Staff

Salary, pensions, housing of youth & pastoral workers	179,195	-	179,195	161,731
Other support costs	6,522	-	6,522	5,469
	<b>185,717</b>	<b>-</b>	<b>185,717</b>	<b>167,200</b>

##### 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
	<b>57,605</b>	<b>-</b>	<b>57,605</b>	<b>30,866</b>

##### Church and Centre maintenance expenses

Maintenance and repairs	12,773	-	12,773	5,324
Major works	105,003	-	105,003	9,593
	<b>117,776</b>	<b>-</b>	<b>117,776</b>	<b>14,917</b>

##### 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
	<b>14,517</b>	<b>-</b>	<b>14,517</b>	<b>18,948</b>

##### 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
	<b>33,812</b>	<b>21,067</b>	<b>54,879</b>	<b>50,384</b>

# 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 £
<b>Support Costs</b>				
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
	<b>93,784</b>	<b>-</b>	<b>93,784</b>	<b>82,338</b>
<b>TOTAL EXPENDITURE</b>	<b>812,623</b>	<b>27,454</b>	<b>840,077</b>	<b>708,614</b>

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
	<b>87,887</b>	<b>102,991</b>

# 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 £
<b>COST</b>	
At beginning of year	320,197
Additions	1,843
Disposals	(89,825)
At end of year	<u>232,215</u>
<b>DEPRECIATION</b>	
At beginning of year	300,132
Charge for year	12,439
Disposals	(89,825)
At end of year	<u>222,746</u>
<b>NET BOOK VALUE</b>	
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:

<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 received 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 2023 (continued)

### 11 MOVEMENT IN FUNDS

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 December 2023 £
<b>Restricted funds</b>					
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>
<b>Designated funds</b>					
Legacy	133,400	-	(89,660)	-	43,740
<b>General funds</b>					
General	207,216	746,857	(722,963)	-	231,110
<b>Total unrestricted funds</b>	<u>340,616</u>	<u>746,857</u>	<u>(812,623)</u>	<u>-</u>	<u>274,850</u>
<b>Total funds</b>	<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 £
<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
	<u>9,622</u>	<u>41,201</u>	<u>(48,666)</u>	<u>-</u>	<u>2,157</u>
<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>	<u>327,273</u>	<u>673,291</u>	<u>(659,948)</u>	<u>-</u>	<u>340,616</u>
<b>Total funds</b>	<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 £
<b>INCOME</b>			
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
<b>Total income</b>	<b>673,291</b>	<b>41,201</b>	<b>714,492</b>
<b>EXPENDITURE</b>			
Charitable activities	659,948	48,666	708,614
<b>Total expenditure</b>	<b>659,948</b>	<b>48,666</b>	<b>708,614</b>
<b>NET EXPENDITURE BEFORE TRANSFERS</b>	<b>13,343</b>	<b>(7,465)</b>	<b>5,878</b>
<b>TRANSFERS BETWEEN FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>	<b>13,343</b>	<b>(7,465)</b>	<b>5,878</b>
<b>FUND BALANCES AT 1 JANUARY 2022</b>	<b>327,273</b>	<b>9,622</b>	<b>336,895</b>
<b>FUND BALANCES AT 31 DECEMBER 2022</b>	<b>340,616</b>	<b>2,157</b>	<b>342,773</b>