

**CHRIST CHURCH PCC, WINCHESTER**

*Charity Registration number : 1130682*

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



REGISTERED CHARITY in England and Wales no. 1130682

## **ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

### **Administrative information**

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

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

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

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

Rev Clare Carson  
Rev Christopher Whittaker

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

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

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

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

## **CHRIST CHURCH PCC, WINCHESTER**

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

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

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

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

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

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

### **Aims and Purposes**

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

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

### **Objectives and activities**

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

## **CHRIST CHURCH PCC, WINCHESTER**

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

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

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

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

### **Achievements and performance in the year**

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

## **CHRIST CHURCH PCC, WINCHESTER**

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

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

### **Financial Review**

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

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

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

### **Reserves Policy**

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

### **Plans for Future Periods**

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

## **CHRIST CHURCH PCC, WINCHESTER**

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

### **Risk Management**

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

### **Safeguarding**

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

### **Use of volunteers**

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

## CHRIST CHURCH PCC, WINCHESTER

### Statement of Responsibilities of the Trustees

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

The Charities Act requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended. In preparing those financial statements, the Trustees are required to:

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

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

Signed on behalf of the PCC by:

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

Rev Simon Cansdale (Vicar)

Date: 22 May 2025



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

## **Opinion**

We have audited the financial statements of Christ Church PCC, Winchester (the Charity), for the year ended 31 December 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2024, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

## **Basis of opinion**

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

## **Conclusions relating to going concern**

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

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

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

## **Other matters**

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

## **Other information**

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



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

does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

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

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

### **Responsibilities of the trustees**

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

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

### **Auditor's responsibilities for the audit of the financial statements**

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

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

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

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

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

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

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

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

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

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

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

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

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

### **Use of our report**

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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

# CHRIST CHURCH PCC, WINCHESTER

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

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


See comparative in note 14.

CHRIST CHURCH PCC, WINCHESTER

BALANCE SHEET AS AT 31 DECEMBER 2024

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

Signed on behalf of the PCC by:

  
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Rev Simon Cansdale  
Vicar

Date: 22 May 2025

# CHRIST CHURCH PCC, WINCHESTER

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

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

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

### 2 NET CASH FLOW MOVEMENT

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

### 3 ANALYSIS OF CASH AND CASH EQUIVALENTS

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

# CHRIST CHURCH PCC, WINCHESTER

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 1 ACCOUNTING POLICIES

#### (a) Basis of accounting

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

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

The charity is a public benefit organisation.

#### (b) Fund accounting

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

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

#### (c) Income

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

- **Donations and legacies**

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

Planned giving receivable under pledge is recognised only when received.

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

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

- **Charitable activities**

Funds raised from church events are accounted for when receivable.

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

- **Trading activities**

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

- **Investments**

Dividends and interest are accounted for when receivable.

Realised gains and losses are recognised when investments are sold.

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

- **Other income**

Other income is accounted for when receivable.



# CHRIST CHURCH PCC, WINCHESTER

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

### 1 ACCOUNTING POLICIES (continued)

#### (d) Expenditure

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

- **Charitable Activities**

The Diocesan Common Mission Fund is accounted for when payable.

Grants and donations are accounted for when paid over.

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

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

#### (e) Fixed assets

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

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

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

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

#### (f) Current assets

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

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

#### (g) Pensions

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

### 2 ADMINISTRATIVE INFORMATION

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

# CHRIST CHURCH PCC, WINCHESTER

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

### 3 INCOME

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

# CHRIST CHURCH PCC, WINCHESTER

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

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

# CHRIST CHURCH PCC, WINCHESTER

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

### 4 EXPENDITURE (continued)

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

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

### 5 GRANTS

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

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

# CHRIST CHURCH PCC, WINCHESTER

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

### 6 STAFF COSTS AND RELATED PARTIES

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

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

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

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

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

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

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

### 7 TANGIBLE ASSETS

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

# CHRIST CHURCH PCC, WINCHESTER

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

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

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

### 10 FUNDS

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

<b>Ugandan Deanery Appeal</b>	Christ Church (and the Winchester Deanery) have a continuing relationship with the Diocese of Muhabura in Uganda. This fund exists to administer gifts made for the diocese by members of Christ Church and other donors
<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>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. The £14,040 transfer out reflects the boiler purchased during the year and capitalised.
<b>MES grant</b>	Grants received to fund internships on the Ministry Experience Scheme. The £1,000 transfer out reflects laptops purchased during the year and capitalised.
<b>ABCDE Project</b>	Funds received for our ABCDE(Accessible, Beautiful, Complete, Declutter and EcoChurch) project during 2025 and expect to complete the work in 2025. The main work will include improving accessibility by installing ramps and lifts, internal redecoration and carpeting and new chairs and installing solar panels.

# CHRIST CHURCH PCC, WINCHESTER

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

### 11 MOVEMENT IN FUNDS

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

### 12 MOVEMENT IN FUNDS (Comparative)

	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
	<b>2,157</b>	<b>26,048</b>	<b>(27,454)</b>	<b>-</b>	<b>751</b>
<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>	<b>340,616</b>	<b>746,857</b>	<b>(812,623)</b>	<b>-</b>	<b>274,850</b>
<b>Total funds</b>	<b>342,773</b>	<b>772,905</b>	<b>(840,077)</b>	<b>-</b>	<b>275,601</b>



# CHRIST CHURCH PCC, WINCHESTER

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

### 13 ANALYSIS OF FUNDS

Fund balances as at 31 December 2024 are represented by:

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

Fund balances as at 31 December 2023 are represented by:

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

### 14 OPERATING LEASE COMMITMENTS

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

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

# CHRIST CHURCH PCC, WINCHESTER

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

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

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