

UNITED CHURCH, WINCHESTER

England & Wales · Charity number 1135083

Details

Status Registered

Legal form Other

Registered 2010-03-22

Register [View on the Charity Commission register](#)

Contact

Address United Church
Jewry Street
Winchester
SO23 8RZ

Phone 01962884510

Email office@ucw.org.uk

Website www.ucw.org.uk

Activities

Objects: The purpose of the Charity is to advance the Christian faith in the Area of Benefit in accordance with the principles and practices of the Participating Churches. In achieving its purpose, the Charity will engage in a range of activities, either on its own or with others, including (but not restricted to): a) the celebration of public worship; b) the teaching of the Christian faith; c) mission and evangelism; d) pastoral work, including visiting the sick and the bereaved; e) the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and f) the support of other charities in the UK and overseas.

Activities: a-the celebration of public worship b-the teaching of the Christian faith c-mission and evangelism d-pastoral work, including visiting the sick and the bereaved e-the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young, and other groups with special needs f-the support of other charities in the UK and overseas

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£238,402	£223,799	-	-
2023-12-31	£205,631	£228,922	-	-
2022-12-31	£179,045	£204,149	-	-
2021-12-31	£131,145	£142,348	-	-
2020-12-31	£140,986	£162,245	-	-

Trustees

Name	Role	Appointed
Rev Timothy Andrew Searle	Chair	2016-08-01
Dr Janet Mariam Messer		2023-06-18
Jane Elizabeth Lawson		2024-03-17
Johanna Dorothy Pellatt		2017-03-19
John Kenneth Lander		2023-03-12
Martin John Ramsey		2019-03-24
Rev Adrian John Bulley		2023-06-18
Stephen Barber		2019-03-24

UNITED CHURCH, WINCHESTER

England & Wales - Charity number 1135083

Accounts

The United Church, Jewry Street, Winchester
Annual Report for the year ended 31st December 2024

Administrative Information

The United Church, Jewry Street, Winchester, is a registered charity, number 1135083. The Church office is located within the Church. The contact details are:- The United Church, Jewry Street, Winchester, SO23 8RZ; Tel. 01962 849559

The Trustees who served during the course of 2024, and to the date this Report was approved, were as follows:-

Minister: Rev Timothy Searle (Chair)

Others: Mr Stephen Barber

Rev Adrian Bulley

Dr John Lander

Mrs Jane Lawson

Dr Janet Messer

Mrs Johanna Pellatt

Mr Martin Ramsey

Structure, Governance and Management

The United Church is a Local Ecumenical Partnership (LEP) in which the participating denominations are:- The Methodist Church of Great Britain; and
The United Reformed Church

The United Church is governed by its Constitution, which was adopted on 9th December 2009, and amended on 19th February 2010 and 21st March 2010. The Constitution may be amended at either an Annual or Special Congregational Meeting. The Charity shall be administered and managed by a body of Trustees, consisting of:-

- Ex officio Trustees, being the minister of the LEP for the time being;
- 8 elected trustees elected at the Annual Church Meeting; and
- Not more than 2 co-opted Trustees appointed by the Trustees, until the next annual Church Meeting

Elected Trustees shall hold office from the end of the Annual Church Meeting at which they are elected until the end of the third such Meeting after their appointment and shall be eligible for re-election at that Meeting. There are currently no formal policies in place for the induction of Trustees.

The Church structure was changed in 2023 with the formation of Enabling Groups, and a Leadership Team that replaced the previous Church Council. The Leadership Team meets approximately every two to three months with a number of Enabling Groups covering areas of day to day operations.

Grants to other charities and institutions are brought to a Church Meeting and agreed by that body.

Objectives and Activities: The purpose of the charity is to advance the Christian faith, primarily in the community of Winchester and surrounding areas, in accordance with its principles and practices. In achieving its purpose, it will engage in a range of activities either on its own or with others, including, but not restricted to:

- The celebration of public worship
- The teaching of the Christian faith
- Mission and Evangelism
- Pastoral work, including visiting the sick and the bereaved
- The provision of facilities with a Christian ethos for the local community including, but not restricted to, the elderly, the young and other groups with special needs, and
- The support of other charities in the UK and overseas

This purpose was included in the Constitution that was approved by the Charity Commission.

Review of the activities and achievements

A worship service, open to the public, is normally held at 10.30 each Sunday. An additional service at 09.00 on Sunday mornings meets about once a month. Live streaming of 10.30am services is in place so that communal worship is accessible to those who are housebound, working or unable to attend.

The membership of the Church on 31 December 2024 was 132. The change during the year was due to deaths and transfers, offset by the admission of new members.

As well as teaching the Christian faith, including mission and evangelism, significant public events and facilities provided for the community during the year, examples being:-

- (a) The coffee bar open Monday to Friday, providing cheap refreshments and a safe place of welcome
- (b) An NHS operated baby clinic on Thursdays, accompanied by a church-provided play session for parents and babies
- (c) Joint working with other churches in the area to provide a chaplaincy service to businesses in the Winchester City Centre
- (d) "Meet and Greet" sessions every Saturday mornings for refugees, mostly from Ukraine and, occasionally, from Syria, Afghanistan and other countries. Hot drinks, other refreshments, and many social activities are provided for up to 50 people, mostly mothers with dependent children. The support provided is greatly appreciated.

Financial and other support for other charities in the UK and overseas continues; examples being:-

- The Winchester branch of MHA Communities provides support and friendship to old people living in their own homes across the Winchester district to help maintain independence, improve well-being, encourage inclusion and reduce isolation. The project includes coffee and chat, IT support; mindfulness sessions, art therapy and gentle exercise, all of which are aimed at building confidence and encouraging attendees to reengage with their local community in a safe way, including regular exercise, singing and lunch groups as well as "at home" befriending visits. The church provides subsidised offices and activity space, as well as volunteers.
- Sending shoeboxes through Link to Hope for families and the elderly.
- Donations were made to local charities with links to the church.
- Providing financial services to the "Winchester Churches Christmas Project" which donates Christmas presents chosen by individuals and families in need.
- Providing payroll services, and holding funds on behalf of Winchester City Centre Chaplaincy and also contributes towards the costs of the chaplaincy.
- During 2024 the church purchased a concert grade piano to enhance worship, and provide a musical resource for learners and musical groups

- Various charities and other organisations meet in the Church, some regularly and others on an ad hoc basis. The following are current regular users:-

Winchester Community Choir

Waynflete Singers

Winchester Music and Opera Society

Hampshire Music Service Youth Choirs and Wind Ensemble

NHS Southern Health Baby and Child Clinic

Winchester Learning Disability Service

Winchester Ukrainian Cultural Association

Financial Review

A Reserves Policy was approved by the December 2007 Church Meeting, reviewed in 2013 and again at the Meeting on 24th November 2019. A fundamental review of the Policy was undertaken and approved in 2023, setting out a general reserve of three months expenditure along with a building reserve for forecast expenditure outside normal maintenance. The reserve amounts are reviewed annually by the Church Meeting.

The routine annual expenditure of unrestricted funds in 2024 was £184,495 and total unrestricted funds income was £202,264. The unrestricted total funds amount as at 31st December 2024 was £186,820. A net surplus in unrestricted funds of £17,768 was achieved, reversing the net deficit in 2023 of £17,489 and greater deficits in previous years. This improvement in position was primarily achieved through increased individual giving, and prudent expenditure. This will help to build up funds that can be used towards long-term plans for significant capital expenditure on premises.

This Annual Report, and the financial accounts for the year to 31 December 2024, were approved at the Church Meeting on 29 June 2025 and signed by the Meeting Chair.

Janet Messer (Treasurer) on behalf of United Church, Winchester Trustees

Date.....

Signed on behalf of United Church, Winchester by Rev Timothy Searle


.....

Date..... 13th July '25

THE UNITED CHURCH, WINCHESTER
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024				2023			
	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL
	£	£	£	£	£	£	£	£
<u>INCOMING RESOURCES</u>								
Incoming resources from generated funds:								
Voluntary income	105,667		20,472	126,139	105,261		11,449	116,710
Tax Reclaim	20,098		1,825	21,923	16,106		1,515	17,621
Activities for generating funds	68,216	13,841		82,056	63,157		1,231	64,388
Investment income	8,284			8,284	6,912			6,912
Grants				0				-
Total incoming resources	202,264	13,841	22,297	238,402	191,436		14,195	205,631
<u>RESOURCES EXPENDED</u>								
Charitable activities:								
Methodist/URC Assessment	77,188			77,188	76,272			76,272
Costs of church activities	85,289			85,289	89,910			89,910
Capital expenditure	22,019			22,019	42,744			42,744
General		15,719	23,584	39,304			19,996	19,996
				0				-
Governance costs				0				-
Total resources expended	184,495	15,719	23,584	223,799	208,926	-	19,996	228,922
Net movement in funds	17,768	-1,878	-1,287	14,603	- 17,489	-	- 5,801	- 23,291
<u>ASSETS</u>								
Total funds brought forward 1 January	169,027	3,454	33,664	206,145	189,969		13,899	203,868
Total funds carried forward 31 December	186,820	1,575	32,466	220,862	172,481	-	8,098	180,579

**THE UNITED CHURCH, WINCHESTER
BALANCES FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024			
	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL
CURRENT ASSETS				
current	10,351		1,761	12,111
deposit	5,222			5,222
CFB fund	171,248			171,248
appeals accounts				-
christmas project account			4,099	4,099
city chaplaincy account			26,606	26,606
coffee bar		1,575		1,575
TOTAL CURRENT ASSETS	186,820	1,575	32,466	220,862

	2023			
	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL
	12,520		233	12,753
	18,739			18,739
	141,222			141,222
			3,017	3,017
			4,848	4,848
	172,481	-	8,098	180,578

REPRESENTED BY :

Balance Brought forward	169,027	3,454	33,664	206,145
Net movement for year	17,793	(1,878)	(1,198)	14,717
Balance Carried forward	186,820	1,575	32,466	220,862

Annual Accounts for 2024 approved at



Signed by Rev. Tim Searle, Trustee and Chairman of meeting

	START	UCW main account	coffee bar	Christmas project	City Centre chaplaincy
Unrestricted					
Coop current	5,289				
HSBC current	3,777				
Coop deposit	10,002				
HSBC deposit	8,737				
CFB	<u>141,222</u>				
UCW main		169,027			
Designated					
Coffee bar	3,454		3,454		
Restricted					
Coop current	233				
Appeals account	2,928				
CFL account	<u>90</u>				
		3,250			
Christmas Project	4,848			4,848	
City Centre Chaplaincy	25,566				25,566
TOTAL	206,145	172,277	3,454	4,848	25,566

	FINISH	UCW main account	coffee bar	Christmas project	City Centre chaplaincy
	10,351				
	5,222				
	<u>171,248</u>				
		186,820			
	1,575		1,575		
	<u>1,761</u>				
		1,761			
	4,099			4,099	
	26,606				26,606
	220,862	188,581	1,575	4,099	26,606

Coop Cur	12111.36
Coop Dep	5222.32
CFB	171247.58
	188581.26

THE UNITED CHURCH, WINCHESTER
 RECEIPTS AND PAYMENTS ACCOUNTS - 1 JAN TO 31 DEC 2024 (UNRESTRICTED)

2024 Totals

RECEIPTS (NON-RESTRICTED)

Standing orders/regular giving	84,316
Donations	4,940
Legacy and grants	16,610
	<u>105,867</u>

Tax reclaim	20,098
	<u>20,098</u>

Sales and fees	100
Coffee bar income	13,500
Premises	47,857

Contributions towards costs
 balancing for restricted transfers

Refunds	6,758
	<u>68,216</u>

Bank interest	8,284
	<u>8,284</u>

TOTAL RECEIPTS

	<u>200,264</u>
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PAYMENTS (NON-RESTRICTED)

Ministry
 - Methodist/URC assessment
 - Ministry expenses

	77,124
	<u>64</u>

Mission

Young people
 - City Centre Chaplain/CTW
 Charity
 - Basics Bank
 - Street Pastors
 - Nightshelter
 Olive Branch
 Trinity Day Centre
 - Live at Home/ MHAC
 - WinACC

	377
	<u>1,872</u>

Transfer of gift aid to restricted accounts
 Transfer of gift aid to WCCP

	<u>4,750</u>
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Worship, Fellowship, Pastoral

Organist, music
 - Workshop aids
 - Kitchen
 - Fellowship
 Misc

	4,790
	<u>665</u>
	<u>422</u>
	<u>116</u>
	<u>5,992</u>

Administration

Staff salary
 HMRC
 Nest
 - Office expenses
 - Yours printing/publicity
 - Telephone, broadband, & computers
 Training
 Misc
 Bank/ finance charges

	6,398
	<u>1,419</u>
	<u>1,924</u>
	<u>708</u>
	<u>3,063</u>
	<u>1,606</u>
	<u>1,312</u>
	<u>102</u>
	<u>16,532</u>

Premises

Staff salary
 - Cleaning
 Gas
 Electricity
 Water
 Maintenance
 - Insurance
 Misc
 Mense maintenance

	17,870
	<u>6,106</u>
	<u>4,247</u>
	<u>8,068</u>
	<u>2,079</u>
	<u>9,683</u>
	<u>8,795</u>
	<u>1,040</u>
	<u>114</u>
	<u>58,003</u>

Refunds

	<u>12</u>
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SUB-TOTAL

	<u>12</u>
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Capital expenditure

	<u>22,019</u>
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TOTAL PAYMENTS

	<u>184,695</u>
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NET MOVEMENT IN FUNDS

	<u>17,768</u>
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CASH BALANCE START

	<u>172,481</u>
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CASH BALANCE END

	<u>190,249</u>
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THE UNITED CHURCH, WINCHESTER
RECEIPTS AND PAYMENTS ACCOUNTS - 1 JAN TO 31 DEC 2024 (DESIGNATED)

RECEIPTS	
Coffee bar	13,841
TOTAL INCOME	<u>13,841</u>

PAYMENTS	
Coffee bar	15,719
TOTAL EXPENDITURE	<u>15,719</u>

Net movement in funds	-1,878
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TOTAL BALANCE START	3,454
TOTAL BALANCE END	1,575

Note - Coffee bar is managed through a separate bank account run by the team

THE UNITED CHURCH, WINCHESTER
RECEIPTS AND PAYMENTS ACCOUNTS - 1 JAN TO 31 DEC 2024 (RESTRICTED)

RECEIPTS	receipts
Funeral donations	0
Flowers	906
Traidcraft	0
Christmas Project Gift Aid (pass thru)	763
WCCP (Christmas Project)	6,557
MHA	0
DEC	0
MWiB	13
Refugees	1,553
Embrace ME	104
Easter Offering	161
CFL (Link to Hope)	2,437
Legacy Appeals Account	0
WCCC (Chaplaincy)	9,804
TOTAL INCOME	<u>22,297</u>

PAYMENTS	payments
Funeral donations	530
Flowers	450
Traidcraft	1,103
Christmas Project Gift Aid (pass thru)	763
WCCP (Christmas Project)	7,305
MHA	8
DEC	408
MWiB	13
Refugees	1,042
Embrace ME	104
Easter Offering	331
(CFL) Link to Hope	2,526
Legacy Appeals Account	237
WCCC (Chaplaincy)	8,764
TOTAL EXPENDITURE	<u>23,584</u>

Net movement in funds

-1,287

	WCCP account	WCCC account	UCW account	TOTAL
TOTAL BALANCE START	4,848	25,566	2,925	33,339
TOTAL BALANCE END	4,099	26,606	1,346	32,052

Note - Winchester Churches Christmas Project (WCCP) and Winchester City Centre Chaplaincy (WCCC) are managed through separate bank accounts from UCW bank accounts, run day to day by the partnerships

WCCC was brought into UCW accounts at the start of the year and therefore the restricted accounts starting balance does not reflect the balance carried over from

2023

THE UNITED CHURCH, WINCHESTER

FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES

1a Basis of Accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102) issued by the Charity Commission, and also in accordance with the Charities Act 2011.

The profit and loss basis of accounting has been adopted, and the principal accounting policies set out below are applied.

The accounts have been compiled with pounds & pence, however these are truncated to the nearest pound in Excel on this document, resulting in occasional apparent £1 "errors" in maths

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the church in furtherance of its charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant. Monies raised for outside causes are treated as restricted funds.

Designated funds are those reserved by the Church for specific purposes.

1c Tangible Fixed Assets

The trustees of the church and manse buildings are the United Reformed Church (Wessex Trust) Limited.

Expenditure incurred on the church and manse is written off in the year it is incurred as is expenditure on furniture and equipment. The church owns no motor vehicles.

1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

Gift Aid tax recovery is recognised as income when it is received.

Legacies are accounted for when received.

All other income is generally recognised when it is receivable.

1e Resources Expended

Resources expended are recognised in the year to which they are incurred and include attributable VAT which cannot be recovered. They are allocated to the particular activity to which they relate.

Governance costs represents direct expenditure on the governance of the church, including insurance.

As most of the management and activity of the church is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the church is incalculable.

1f Taxation

The church is an excepted charity within the meaning of the Taxes Acts. Accordingly it is exempt from income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

1g PAYE

PAYE information is filed online.

Independent Examiner's Report on the Account (unsigned copy)

Independent examiner's report to the trustees of **The United Church, Winchester.**

I report to the trustees on my examination of the accounts of The United Church (the Trust) for the year ended **31 December 2024.**

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

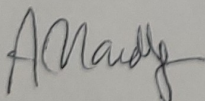
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those 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.

Signed: 

Name: Alexia Mawdsley

Relevant professional qualification / membership of professional bodies (if any): N/A

Address: 2 Pilgrims Gate, Winchester, SO22 6RQ

Date: 12 May 2025

UNITED CHURCH, WINCHESTER

England & Wales - Charity number 1135083

Accounts

The United Church, Jewry Street, Winchester
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Others: Mr Stephen Barber (re-elected 20/3/2022)
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Dr John Lander (elected 12/3/2023)
Mrs Jane Lawson (elected 17/3/2024)
Dr Janet Messer (co-opted 18/6/2023, elected 17/3/2024)
Mrs Johanna Pellatt (elected 15/3/2020)
Mr Martin Ramsey (elected 20/3/2022)

Structure, Governance and Management

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8 elected trustees elected at the Annual Congregational Meeting; and
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The Church structure was changed in 2023 with the formation of Enabling Groups, and a Leadership Team that replaced the previous Church Council. The Leadership Team meets approximately every two months although it is hoped that when all the Enabling Groups have been fully established, the Team may meet less frequently.

Grants to other charities and institutions are brought to a Church Meeting and agreed by that body.

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The celebration of public worship
The teaching of the Christian faith
Mission and Evangelism

Pastoral work, including regular visiting, sometimes because of sickness or bereavement.
The provision of facilities with a Christian ethos for the local community including, but not restricted to, older people, young people, other groups with special needs, and
The support of other charities in the UK and overseas

This purpose was included in the Constitution that was approved by the Charity Commission.

Review of the activities and achievements

A worship service, open to the public, is normally held at 10.30 each Sunday. An additional service monthly at 09.00 on Sunday mornings is being trialled. Live streaming of 10.30 services is in place so that communal worship is accessible to those unable to travel to the Church because of, for example, illness and travel difficulties.

The membership of the Church on 31 December 2023 was 135. The change during the year was due to deaths and transfers, offset by the admission of new members.

As well as teaching the Christian faith, including mission and evangelism, significant public events and facilities provided for the community during the year, examples being:-

- (a) The coffee bar open Monday to Friday
- (b) A NHS operated baby clinic on Thursdays for parents and carers with young babies
- (c) Joint working with other churches in the area to provide a chaplaincy service to businesses in the Winchester City Centre
- (d) Following the Russian invasion of Ukraine in 2022 the Church established "Meet and Greet" sessions every Saturday mornings, now attended by people from Ukraine and, occasionally, from Afghanistan and other countries. Hot drinks, other refreshments, and many social activities are provided for up to 50 people, mostly mothers with dependent children. The support provided is greatly appreciated.

Financial and other support for other charities in the UK and overseas continues; examples being:-

The Winchester branch of MHA Communities provides support and friendship to older people living in their own homes across the Winchester district to help maintain independence, improve well-being, encourage inclusion, and reduce isolation. The project includes coffee and chat, IT support, mindfulness sessions, art therapy and gentle exercise, all of which are aimed at building confidence and encouraging attendees to reengage with their local community in a safe way, including regular exercise, singing and lunch groups as well as "at home" befriending visits.

Fundraising and increasing public awareness of our specific overseas charities, notably Link to Hope which works with families and the elderly rebuilding lives and communities in Eastern Europe through education and social care initiatives.

Donations were made to other charities included £1,500 to the Winchester City Centre chaplaincy, and a total of £3,600 to other local charities.

The "Winchester Churches Christmas Project" provided help at Christmas 2023 to 27 families (38 adults and 60 children) plus 4 singles – a total of 102 people.

The United Church provides payroll services, and holds funds on behalf of Winchester City Centre Chaplaincy and also contributes towards the costs of the chaplaincy.

Various charities and other organisations meet in the Church, some regularly and others on an ad hoc basis. The following are current regular users:-

MHA Communities, Winchester - Singing for Well-Being, Exercise classes, Activity Day,
and a Lunch Club
Winchester Community Choir
Waynflete Singers
Winchester Music and Opera Society
Hampshire Music Service Youth Choirs and Wind Ensemble
NHS Southern Health Baby and Child Clinic
Winchester Learning Disability Service

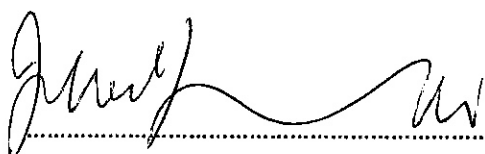
Financial Review

A Reserves Policy was approved by the December 2007 Church Meeting, reviewed in 2013 and again at the Meeting on 24th November 2019. A fundamental review of the Policy was undertaken during 2023, and at the Church Meeting on 26 November 2023 a revised Policy was agreed. The new Policy is in two parts:- (a) A General Reserve of three months normal expenditure to be held in cash, or near cash, deposits; and (b) A Building Reserve, also in cash or near cash, which for the calendar year 2024 will be £70,000. The Policy will be reviewed annually and, in particular, the Building Reserve amount will be adjusted to take account of forecast expenditure on the Church buildings that will not constitute normal maintenance.

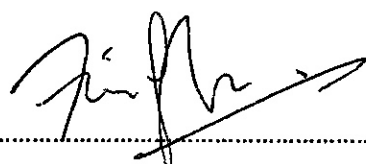
The routine annual expenditure of non-restricted funds in 2023 was £208,926, a large increase from the £152,000 in 2022. The total Unrestricted Funds Income (Incoming Resources figure) for 2023 was £191,436, and the Unrestricted Total Funds amount as at 31st December 2023 was £172,481, compared with £189,969 in 2022. The Restricted Funds do not have a separate Reserves Policy as they are part of the overall activities of the Church and, if necessary, would be supported from other Church funds. The net deficit in 2023 was £17,489 compared with £20,978 in 2022 and £20,180 in 2021. The deficits incurred in recent years were brought to the attention of the Church's congregation in September 2023 when the need for a significant increase in individual giving was stressed. While it is early to judge the effect of the appeal for increased income, the early signs are encouraging.

This Annual Report, and the financial accounts for the year to 31 December 2023, were approved at the Church Meeting on 16 June 2024, and signed by the Meeting Chair.

Signed on behalf of United Church, Winchester Trustees by Dr John Lander (Treasurer)


.....16 June 2024

Signed on behalf of United Church, Winchester by Rev Timothy Searle (Minister)


.....16 June 2024

**THE UNITED CHURCH, WINCHESTER
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Unrestricted Funds	Designated Funds	2023 Restricted Funds	TOTAL	Unrestricted Funds	Designated Funds	2022 Restricted Funds	TOTAL
CURRENT ASSETS								
current	12,520		233	12,753	7,779	750		8,529
deposit	18,739			18,739	8,566			8,566
CFB fund	141,222			141,222	169,480			169,480
appeals accounts			3,017	3,017			9,496	9,496
christmas project account			4,848	4,848				
TOTAL CURRENT ASSETS	172,481	-	8,098	180,578	185,826	750	9,496	196,071
REPRESENTED BY :								
Balance Brought forward at 31 Dec 2022	189,969	-	13,899	203,868				
Net movement for year	- 17,488	- -	5,801	23,290				
Balance Carried forward at 31 Dec 2023	172,481	-	8,098	180,578				

Annual Accounts for 2023 approved at Church Meeting on 16 June 2024

Signed by Rev. Tim Searle, Trustee and Chairman of meeting



16/06/24

THE UNITED CHURCH, WINCHESTER
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023				2022				2021			
	Unrestricted Funds	Designate Funds	Restricted Funds	TOTAL 2023	Unrestricted Funds	Designate Funds	Restricted Funds	TOTAL 2022	Unrestricted Funds	Designate Funds	Restricted Funds	TOTAL 2021
	£	£	£	£	£	£	£	£	£		£	£
<u>INCOMING RESOURCES</u>												
Incoming resources from generated funds:												
Voluntary income	105,261		11,449	116,710	88,065		6,090	94,155	77,426	750	5,607	83,783
Tax Reclaim	16,106		1,515	17,621	33,506		-	33,506	17,013		-	17,013
Activities for generating funds	63,157		1,231	64,388	35,833		13,548	49,381	22,226		8,102	30,329
Investment income	6,912			6,912	2,003			2,003	21			21
Grants				-	-			-	-			-
Total incoming resources	191,436		14,195	205,631	159,407	-	19,638	179,045	116,686	750	13,709	131,145
<u>RESOURCES EXPENDED</u>												
Charitable activities:												
Methodist/URC Assessment	76,272			76,272	77,352			77,352	77,352			77,352
Costs of church activities	89,910			89,910	103,033			103,033	58,852			58,852
Capital expenditure	42,744			42,744	-			-	662			662
General			19,996	19,996			23,764	23,764			5,482	5,482
Governance costs				-				-				-
Total resources expended	208,926	-	19,996	228,922	180,385	-	23,764	204,149	136,866	-	5,482	142,348
Net movement in funds	- 17,489	-	- 5,801	- 23,291	- 20,978	-	- 4,126	- 25,104	- 20,180	750	8,227	- 11,203
<u>ASSETS</u>												
Total funds brought forward 1 January 2022	189,969		13,899	203,868	206,803	750	13,622	221,175	226,983	-	5,395	232,378
Total funds carried forward 31 December 2023	172,481	-	8,098	180,579	185,826	750	9,495	196,071	206,803	750	13,622	221,175

THE UNITED CHURCH, WINCHESTER
RECEIPTS AND PAYMENTS ACCOUNTS - 1 JAN TO 31 DEC 2023 (UNRESTRICTED)

	2023	2022	2021
RECEIPTS (NON-RESTRICTED)			
Standing orders/regular giving	59,032	61,359	64,097
Donations	32,897	2,125	7,099
Legacy and grants	13,333	5,199	-
	<u>105,261</u>		
Tax reclaim	16,107	33,506	17,013
	<u>16,107</u>	102,189	88,209
Coffee bar income	10,000	9,291	33
Premises	48,442	35,833	22,226
Contributions towards costs	27	4,359	1,513
balancing for restricted transfers	293		
Refunds	4,395	5,733	5,433
	<u>63,157</u>	57,218	29,227
Bank interest	6,912	2,003	21
	<u>6,912</u>		
TOTAL RECEIPTS	<u>191,438</u>	<u>159,407</u>	<u>117,436</u>
PAYMENTS (NON-RESTRICTED)			
Ministry			
- Methodist/URC assessment	76,272	77,352	77,352
	<u>76,272</u>		
- Ministry expenses	50	120	2,940
	50	77,472	80,292
Mission			
Young people	531	379	265
- City Centre Chaplain/CTIW	2,040	1,620	2,150
Charity	3,600		
- Basics Bank		-	600
- Street Pastors		600	600
- Nightshelter		600	600
- Olive Branch		600	600
- Trinity Day Centre		600	600
- Live at Home		600	600
- WinACC		600	-
	<u>6,171</u>	5,599	6,015
Transfer of gift aid to restricted accounts		994	1,239
Transfer of gift aid to WCCP		307	
		6,899	7,253
Worship, Fellowship, Pastoral			
- Organist, music	4,066	4,181	2,592
- Worship aids and flowers	668	1,229	1,374
- Kitchen		-	268
- Fellowship	626	237	-
Misc	38		
	<u>5,398</u>	5,647	4,234
Administration			
Staff salary	4,890	12,610	12,067
HMRC	1,881	5,360	4,775
Nest	62	873	568
- Office expenses	479	97	1,970
- Yours printing/publicity	1,959	2,393	1,996
- Telephone, broadband, & comp	5,209	2,758	2,254
Training		-	-
Misc	1,744		
Bank Charges	115	140	
	<u>16,338</u>	24,231	23,571
Premises			
Staff salary	19,557	8,500	
- Cleaning	4,528	9,633	2,956
- Gas	4,935	3,067	2,236
- Electricity	10,379	7,699	2,804
- Water	1,117	1,019	511
- Maintenance	12,424	12,470	4,618
- Insurance	7,867	6,909	6,406
Misc	843	264	
Manse maintenance	93	639	1,324
	<u>61,743</u>	50,200	20,854
Refunds	210	15,935	
	<u>210</u>	15,935	
SUB-TOTAL	<u>89,910</u>		
Capital expenditure	<u>42,744</u>		<u>662</u>
	<u>42,744</u>		<u>662</u>
TOTAL PAYMENTS	<u>208,926</u>	<u>180,385</u>	<u>135,866</u>
NET MOVEMENT IN FUNDS	- 17,488	- 20,978	- 19,430
CASH BALANCE 31 DEC 2022	189,969	207,553	226,983
CASH BALANCE 31 DEC 2023	172,481	186,576	207,553

THE UNITED CHURCH, WINCHESTER
RECEIPTS AND PAYMENTS ACCOUNTS - 1 JAN TO 31 DEC 2023 (RESTRICTED)
2023

	LinktoHope	Miscellaneous	SUB-TOTAL APPEALS	Christmas Project	TOTAL
Voluntary Income	2,300	-			2,300
Flowers		584			584
Christmas Project				5,311	5,311
Refugees		1,105			1,105
Gift					-
Easter Offering		254			254
Worship day		1,895			1,895
From Main fund					-
SUB-TOTAL					11,449
Tax reclaim	730	244		541	1,515
Events	1,231				1,231
TOTAL INCOME	4,261	4,081		5,852	14,195
Flowers		600			600
Christmas Project		-		8,906	8,906
Refugees		1,468			1,468
Gift		75			75
Easter Offering		254			254
Worship day	-	2,040			2,040
Link to Hope	6,400				6,400
To United					-
Expenses	14			88	102
Bank Charges	64	82		5	151
TOTAL EXPENDITURE	6,478	4,519		8,998	19,996
Net movement in funds	-	2,217	-	3,146	-
			sub-total		
Brought forward 31 Dec 2022	2,632	3,273	5,905	7,994	13,899
Carried forward 31 Dec 2023	415	2,835	3,250	4,848	8,098

The Winchester Churches Christmas Project was brought under the oversight of United Church in 2023. The accounting year for this account runs to end August as the end of December is the busiest time for the account.

2022

	LinktoHope	Miscellaneous	Coffee Bar	TOTAL
Voluntary Income	4,916	1,174		6,090
Flowers		525		525
From Main fund		300		300
Tax reclaim			-	
Events	917	816	10,990	12,723
TOTAL INCOME	5,833	2,780	10,990	19,638
Flowers		861		861
Refugees		742		742
Gift		138		138
Easter Offering		158		158
Link to Hope	9,000			9,000
To United			8,000	
Expenses	42		2,263	2,305
Bank Charges	164	70	184	418
Hospitality		911		911
Traidcraft		750		750
Night Shelter		25		25
Wed Fellowship		148		148
Charities			307	307
TOTAL EXPENDITURE	9,206	3,843	10,754	23,764
Net movement in funds	-	3,373	-	1,063
Bank balance at 31 Dec 2021	6,004	4,336	3,158	13,622
Bank balance at 31 Dec 2022	2,632	3,273	3,394	9,496

THE UNITED CHURCH, WINCHESTER
FOR THE YEAR ENDED 31 DECEMBER 2023

1 ACCOUNTING POLICIES

1a Basis of Accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102) issued by the Charity Commission, and also in accordance with the Charities Act 2011.

The profit and loss basis of accounting has been adopted, and the principal accounting policies set out below are applied.

The accounts have been compiled with pounds & pence, however these are truncated to the nearest pound in Excel on this document, resulting in occasional apparent £1 "errors" in maths

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the church in furtherance of its charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the Monies raised for outside causes are treated as restricted funds.

Designated funds are those reserved by the Church for specific purposes.

1c Tangible Fixed Assets

The trustees of the church and manse buildings are the United Reformed Church (Wessex Trust) Limited.

Expenditure incurred on the church and manse is written off in the year it is incurred as is expenditure on furniture and equipment. The church owns no motor vehicles.

1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

Gift Aid tax recovery is recognised as income when it is received.

Legacies are accounted for when received.

All other income is generally recognised when it is receivable.

1e Resources Expended

Resources expended are recognised in the year to which they are incurred and include attributable VAT which cannot be recovered. They are allocated to the particular activity to which they relate.

Governance costs represents direct expenditure on the governance of the church, including insurance.

As most of the management and activity of the church is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the church is incalculable.

1f Taxation

The church is an excepted charity within the meaning of the Taxes Acts. Accordingly it is exempt from income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

1g PAYE

PAYE information is filed online.

UNITED CHURCH, WINCHESTER

England & Wales - Charity number 1135083

Accounts

The United Church, Jewry Street, Winchester
Annual Report for the year ended 31st December 2022

Administrative Information

The United Church, Jewry Street, Winchester, is a registered charity, number 1135083. The Church office is located within the Church and the contact details are:- The United Church, Jewry Street, Winchester, SO23 8RZ; Tel. 01962 849559

The Trustees who have served from 1st January 2022 to the date this report was approved were as follows:-

Minister: Rev Timothy Searle

Others: Mrs Christine Cook (until 12th March 2023)
Mrs Helen McTiffin (until 12th March 2023)
Mrs Johanna Pellatt
Mr Stephen Barber
Mr Martin Ramsey
Mr Timothy Clifford (until 13 March 2023]
Dr John Lander (from 12th March 2023)

The Church is in the process of appointing further trustees.

Structure, Governance and Management

The United Church is a Local Ecumenical Partnership (LEP) in which the participating denominations are:- The Methodist Church of Great Britain; and
The United Reformed Church

The United Church is governed by its Constitution, which was adopted on 9th December 2009, and amended on 19th February 2010 and 21st March 2010. The Constitution may be amended at either an Annual or Special Congregational Meeting. The Charity shall be administered and managed by a body of Trustees, consisting of:-

- Ex officio Trustees, being the minister of the LEP for the time being;
- 8 elected trustees elected at the Annual Congregational Meeting; and
- Not more than 2 co-opted Trustees appointed by the Trustees, until the next annual Congregational Meeting

Elected Trustees shall hold office from the end of the Annual Congregational Meeting at which they are elected until the end of the third such Meeting after their appointment, but shall be eligible for re-election at that Meeting. There are currently no formal policies for the induction of Trustees.

At present the Church Council typically meets ten times during the year and must hold at least two meetings in each calendar year. The Church structure is presently in the process of changing with the formation of a number of Enabling Groups and the substitution of a Leadership Team that will replace the Church Council.

Grants to other charities and institutions are brought to a Church Meeting and agreed by that body.

Objectives and Activities

The purpose of the charity is to advance the Christian faith, primarily in the community of Winchester and surrounding areas, in accordance with its principles and practices. In achieving its purpose it will engage in a range of activities either on its own or with others, including, but not restricted to:

- The celebration of public worship
- The teaching of the Christian faith
- Mission and Evangelism
- Pastoral work, including visiting the sick and the bereaved
- The provision of facilities with a Christian ethos for the local community including, but not restricted to, the elderly, the young and other groups with special needs, and
- The support of other charities in the UK and overseas

This purpose was included in the Constitution that was approved by the Charity Commission.

Review of the activities and achievements

A worship service, open to the public, is normally held at 10.30 each Sunday. Attendance in Church has increased since Covid restrictions were eased. Use is still being made of Zoom for Church services and some business meetings, but the proportion of face-to-face meetings has increased while making provision for those who wish to remain socially distance and wear face masks. It is intended that the present mix of face-to-face and live streaming services will continue so that communal worship is accessible to those unable to travel to the Church because of, for example, illness and travel difficulties.

The membership of the Church on 31 December 2022 was 137. The change during the year was due to deaths and transfers, offset by the arrival of new members.

As well as teaching the Christian faith, including mission and evangelism, significant public events and facilities provided for the community during the year, examples being:-

- The coffee bar open Monday to Friday
- A NHS operated baby clinic on Thursdays for parents with young babies
- Joint working with other churches in the area to provide a chaplaincy service to businesses in the Winchester City Centre

Support for other charities in the UK and overseas, examples being:-

- The Winchester branch of MHA Communities provides support and friendship to older people living in their own homes across the Winchester district to help maintain independence, improve well-being, encourage inclusion and reduce isolation. The project included coffee and chat, IT support, mindfulness sessions, art therapy and gentle exercise, all of which are aimed at building confidence and encouraging attendees to reengage with their local community in a safe way. The pre-pandemic group activities were reintroduced, including regular exercise, singing and lunch groups as well as “at home” befriending visits.
- Fundraising and increasing public awareness of our specific overseas charities, notably Link to Hope which works with families and the elderly rebuilding lives and communities in Eastern Europe through education and social care initiatives.
- Donations were made to other charities included £1,500 to the Winchester City Centre chaplaincy, and a total of £3,600 to other local charities.
- The “Winchester Churches Christmas Project” provided help at Christmas 2022 to 34 families (53 adults and 57 children) plus 2 single people – a total of 112.

The United Church provides payroll service, and holds funds on behalf of Winchester City Centre Chaplaincy and also contributes towards the costs of the chaplaincy. Several members of the Church provide support to Syrian and Afghan resettled families. Following the Russian invasion of Ukraine the Church started running "Meet and Greet" sessions on Saturday mornings, now attended by people from Ukraine, Iran and Afghanistan. Hot drinks, other refreshments, and many social activities are provided. Up to around 70 in number attend, and the support provided is greatly appreciated.

Various charities and other organisations meet in the Church. These include:-

- MHA Communities, Winchester - Singing for Well-Being, Exercise classes, Activity Day, and a Lunch Club
- Winchester Community Choir
- Waynflete Singers
- Winchester Music and Opera Society
- Blue Apple Theatre
- Hampshire Music Service Youth Choirs and Wind Ensemble
- NHS Southern Health Baby and Child Clinic
- Winchester Learning Disability Service

Financial Review

The original Reserves Policy was approved by the December 2007 Church Meeting, reviewed in 2013 and again at the Meeting on 24th November 2019. The present policy is; "To aim to maintain annual average financial assets of approximately 50% of routine annual expenditure, in addition to a Buildings Reserve of £150,000. This proportion to be reviewed within 5 years unless there is an earlier significant change in circumstances."

The routine annual expenditure of non-restricted funds in 2022 was £152,000, excluding approximately £12,500 of capital expenditure on the Church building, and the refund of an overpayment of a tax refund.

The Restricted Funds do not have a separate Reserves Policy as they are part of the overall activities of the Church and, if necessary, would be supported from other Church funds. As at 31st December 2022 the reserves were £185,826; after deducting £150,000, "financial assets" were approximately 24% of routine annual expenditure. In 2022 Unrestricted Incoming Resources increased by 36%, largely due to the lifting of Covid restrictions that enabled hiring and Coffee Bar income to increase. Unrestricted routine expenditure of £180,383 rose by 32%, principally caused by increased salary and utility costs. The net deficit in 2022 was £20, 978 compared with £20,180 a year earlier. Net assets carried forward at 31st December were £185,826.

This Annual Report, and the financial accounts for the year to 31 December 2022, were approved at the Church Meeting on 18 June 2023 and signed by the Meeting Chair.

John Lander (Treasurer) on behalf of United Church Winchester Trustees

June 2023

THE UNITED CHURCH, WINCHESTER
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022				2021		
	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL 2022	Unrestricted Funds	Designated Funds	Restricted Funds
INCOMING RESOURCES	£		£	£	£		£
Incoming resources from generated funds:							
Voluntary income	88,065		6,090	94,155	77,426	750	5,607
Tax Reclaim	33,506		0	33,506	17,013		0
Activities for generating funds	35,833		13,548	49,381	22,226		8,102
Investment income	2,003			2,003	21		
Grants	0			0	0		
Total incoming resources	159,407	0	19,638	179,045	116,686	750	13,709
RESOURCES EXPENDED							
Charitable activities:							
Methodist/URC Assessment	77,352			77,352	77,352		
Costs of church activities	103,033			103,033	58,862		
Capital expenditure	0			0	662		
General			23,764	23,764			5,482
Governance costs							
Total resources expended	180,385	0	23,764	204,149	136,866	0	5,482
Net movement in funds	-20,978	0	-4,126	-25,104	-20,180	750	8,227
Total funds brought forward 1 January 2022	206,803	750	13,622	221,175	226,983	0	5,395
Total funds carried forward 31 December 2022	185,826	750	9,495	196,071	206,803	750	13,622



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
The United Church, Winchester

On accounts for the year
ended

31.12.2022

Charity no
(if any)

1135083

Set out on pages

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2022**.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's 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 Act.

Independent
examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below *~~) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

10.03.2023

Name:

Roger A Brooks

Relevant professional
qualification(s) or body

UNITED CHURCH, WINCHESTER

England & Wales - Charity number 1135083

Accounts

The United Church Jewry Street, Winchester
Annual report for the year ended 31st December 2021

Administrative Information

The United Church, Jewry Street, Winchester is a registered charity number 1135083.

The church office is located within the church and the contact details are:

The United Church, Jewry Street, Winchester, Hants, SO23 8RZ

Tel: 01982 849559

The trustees who have served from 1st January 2021 to the date this report was approved are as follows:

Ministers:

Rev Timothy Searle

Mrs Christine Cook

Mrs Helen McTiffin

Mrs Johanna Pellatt

Mrs Jo Crocker (until 9th September 2021)

Miss Julie Wills (until 19th September 2021)

Mr Stephen Barber

Mr Martin Ramsey

Mr Timothy Clifford

Structure Governance and Management

The United Church, Jewry Street, Winchester is a Local Ecumenical Partnership (LEP) in which the participating Denominations are:

- The Methodist Church of Great Britain; and
- The United Reformed Church

It is governed by its constitution, which was adopted on 9th December 2009 and amended on 19th February 2010 and 21st March 2010. The constitution may be amended at either an Annual or Special Congregational Meeting. The Charity shall be administered and managed by a body of trustees, known as the Church Council, consisting of:

- Ex officio Trustees, being the ministers of the LEP for the time being;
- 8 elected Trustees elected at the Annual Congregational Meeting; and
- Not more than 2 co-opted Trustees appointed by the Trustees until the next Annual Congregational Meeting.

Elected Trustees shall hold office from the end of the Annual Congregational Meeting at which they are elected until the end of the third such meeting after their appointment, but shall be eligible for re-election at that meeting.

There are currently no formal policies for the induction of Trustees.

The Church Council typically meets ten times during the year and must hold at least two meetings in each calendar year.

Grants to other charities and institutions are brought to Church Meeting and agreed by that body.

Objectives and Activities

The purpose of the charity is to advance the Christian faith, primarily in the community of Winchester and surrounding area, in accordance with its principles and practices. In achieving its purpose it will engage in a range of activities either on its own or with others, including (but not restricted to):

- The celebration of public worship
- The teaching of the Christian faith
- Mission and evangelism
- Pastoral work, including visiting the sick and the bereaved;
- The provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and
- The support of other charities in the UK and overseas

This purpose was included in the constitution that was approved by the Charity Commission.

Review of the activities and achievements

The impact of the Covid epidemic has continued to affect the life of the church, but many of the previous activities have been able to restart. A worship service, open to the public, is held normally at 10.30 on Sundays the attendance on the premises has increased during the year as restrictions have eased.

Extensive use is still being made of Zoom for fellowship and business meetings, although the proportion of activities face-to-face has increased, while adhering to Government restrictions and guidelines to ensure Covid safety. A number of housegroups continue to meet regularly over Zoom.

Now that the facilities for livestreaming are in place it is intended that this will continue, even when the congregation is able to meet in person, as this makes communal worship accessible to those who are unable to travel to the church building for reasons such as illness or distance.

The membership of the church was 144 in December 2021. Slight variations occurred during the year of this report due to the death or transfer elsewhere of members, and arrival of new members.

As well as teaching of the Christian faith: mission and evangelism during these services, significant public events and facilities provided for the community during the year included:

- The coffee bar has resumed but on shorter hours it is now open Monday – Friday.
- Our weekly Parent and Toddler club, which is open to all has also resumed.
- The NHS operated baby clinic for Winchester, is held in the church on Thursdays for all parents with young babies.
- We continue to work jointly with other churches in the area to provide a chaplaincy service to businesses in Winchester City Centre.

Support for other charities in the UK and overseas included:

- MHA Communities - Winchester provides support and friendship to older people, living in their own homes across the Winchester District, to help maintain independence, improve well-being, encourage inclusion and reduce isolation. Their primary aim is to help local older people to live later life well. The first half of 2021 was challenging due to the pandemic but during the lockdowns they continued to deliver a programme of remote services including online sessions, telephone befriending, deliveries of hot meals, afternoon teas, craft packs, shopping and prescriptions. As restrictions eased they were able to offer a number of small walking groups and doorstep visits. In the summer they ran a six week 'Reconnecting Communities' project to support their members as they returned to mixing with others and attending group sessions. The project included coffee and chat, IT support, mindfulness sessions, art therapy and gentle exercise, all of which were aimed at building confidence and encouraging attendees to reengage with their local community in a safe way. From October they reintroduced many of their pre-pandemic group activities including regular exercise, singing and lunch groups as well as at home befriending visits
- Fundraising and increasing public awareness of our specific overseas charities, which for the period of the report, was Link to Hope which works with families and the elderly rebuilding lives and communities in Eastern Europe through education and social care initiatives.
- Donations made to other charities both in the UK and overseas which totalled £1240 to the Beatrice project, £2000 to Winchester City Centre chaplaincy and £3810 to others during 2021 in addition to food donations to the Winchester Basics bank and the Winchester Churches Nightshelter.
- The "Winchester Churches Christmas Project" provided help at Christmas 2021 to 24 families (30 adults and 50 children), and 5 single people. A total of 85 people.
- The Church provides payroll services and holds funds on behalf of Winchester City Centre Chaplaincy, it also contributes towards the cost of the Chaplaincy.
- Several members of the church also provide support to Syrian and Afghan resettled families.
- Enabling various charities to meet at the church when Covid restrictions allowed. These included:
MHAC Winchester Singing for Well-being, Exercise classes, Activity Day, Lunch Club; Winchester Community Choir; Waynflete Singers; Winchester Music and Opera Society; Blue Apple Theatre; Theatre Royal Winchester Youth Theatre, Hampshire Music Service Youth Choirs and Wind Ensemble, NHS Southern Health Baby and Child Clinic, Winchester Learning Disability Service.

Financial review

Our original Resources Policy of the church was approved by the December 2007 Church Meeting. It was reviewed in 2013 and again in 2019. It was approved by Church meeting on 24th November 2019. It is now: 'To aim to maintain annual average financial assets of approximately 50% of the routine annual expenditure, plus a buildings reserve of £150,000 this proportion to be reviewed within 5 years unless there is an earlier significant change in our circumstances.'

Our routine annual expenditure of non-restricted funds during 2021 was approximately £136,000, plus approximately £700 capital expenditure on the building. The 'restricted funds' do not have separate Reserves Policies as they are part of the overall activities of the church and if necessary would be supported from those church funds. As at 31st December 2021 our reserves at £206,812 were £150,000 plus approximately 42% of our routine annual expenditure.

Excluding the 'restricted funds', on a like-for-like comparison with 2020 during the 2021 financial year our income decreased by 3%, This was largely due to the impact of Covid restrictions which meant that the Coffee Bar was not able to operate for most of the year, and we were very limited in hiring out the building to outside bodies. Our routine expenditure decreased by 6%. The total 'unrestricted' income was £116,694 the total 'unrestricted' expenditure was £136,866. None of the restricted funds nor the 'unrestricted' fund are in deficit.

The accounts for 2021, signed by our Independent Examiner, were approved at our Annual Church Meeting on 20th March 2022 and have been signed by the chairman, and are attached.

THE UNITED CHURCH, WINCHESTER
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021			2020			
	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL 2021	Unrestricted Funds	Designated Funds	Restricted Funds
	£		£	£			£
INCOMING RESOURCES							
Incoming resources from generated funds:							
Voluntary income	77,426	750	5,607	83,783	86,223.45		8,751.46
Tax Reclaim	17,013		0	17,013	17,511.17		1,231
Activities for generating funds	22,226		8,102	30,329	19,145		1,926
Investment income	21			21	1,198		
Grants	0			0	5,000		
Total incoming resources	116,686	750	13,709	131,145	129,077	0	11,908
RESOURCES EXPENDED							
Charitable activities:							
Methodist/URC Assessment	77,352			77,352	77,352		
Costs of church activities	58,852			58,852	68,181		
Capital expenditure	662			662	1,307		
General			5,482	5,482		69	15,336
Governance costs							
Total resources expended	136,866	0	5,482	142,348	146,840	69	15,336
Net movement in funds	-20,180	750	8,227	-11,203	-17,763	-69	-3,428
Total funds brought forward 1 January 2021	226,983	0	5,395	232,378	244,745	69	8,822
Total funds carried forward 31 December 2021	206,803	750	13,622	221,175	226,982	0	5,395

THE UNITED CHURCH, WINCHESTER
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021			2020			TOTAL
	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL	Unrestricted Funds	Designated Funds	Restricted Funds
CURRENT ASSETS							
HSBC current	35,060			35,060	5,632		
HSBC deposit	4,236	750		4,986	33,859	-	
CFB fund	167,508			167,508	187,490		
Other bank accounts			13,622	13,622			
TOTAL CURRENT ASSETS	206,803	750	13,622	221,175	226,983	-	5,394

REPRESENTED BY :

Balance Brought forward at 31 Dec 2020
Net movement for year
Balance Carried forward at 31 Dec 2021

226,983	5,395	232,378	-	-	-
-	750	8,227	-	-	-
206,803	750	13,622	221,175	-	-

Annual Accounts for 2021 approved at Annual Church Meeting on March 20th 2022

Signed by Rev. Tim Searle, Trustee and Chairman of meeting

 20th March 2022

THE UNITED CHURCH, WINCHESTER
RECEIPTS AND PAYMENTS ACCOUNTS - 1 JAN TO 31 DEC 2021

	2021		2020	
RECEIPTS (NON-RESTRICTED)				
Standing orders	64,097.00		60,066.00	
Other voluntary income	7,099.29		9,688.78	
Legacy	-		1,000.00	
Tax reclaim	17,012.50		17,511.17	
		88,208.79		88,265.95
Bank interest	20.78		1,197.85	
Church Organisations	33.40		3,136.90	
Premises	22,226.35		19,144.65	
General donations	1,513.28		572.00	
Refunds	5,433.20		11,759.77	
Grants	-		5,000.00	
		29,227.01		40,811.17
TOTAL RECEIPTS		117,435.80		129,077.12
PAYMENTS (NON-RESTRICTED)				
Ministry				
- Methodist/URC assessment	77,352.00		77,352.00	
- Ministry expenses	2,940.00		1,028.78	
		80,292.00		78,380.78
Mission				
Young people	264.50		226.14	
- City Centre Chaplain/CTIW	2,150.00		2,000.00	
- Basics Bank	600.00		600.00	
- Street Pastors	600.00		600.00	
- Nightshelter	600.00		600.00	
- Olive Branch	600.00		600.00	
- Trinity Day Centre	600.00		600.00	
- Live at Home	600.00		600.00	
- WinACC	-		200.00	
	6,014.50		6,026.14	
Transfer to Appeals	1,238.60		2,350.79	
		7,253.10		8,376.93
Worship, Fellowship, Pastoral				
- Organist, music	2,591.81		2,151.66	
- Worship aids and flowers	1,374.40		1,393.53	
- Kitchen	267.85		98.03	
- Fellowship	-		330.34	
		4,234.06		3,973.56
Administration				
- Administrator	12,067.23		14,227.85	
HMRC	4,774.50		4,357.97	
Nest	568.12		659.91	
- Office expenses	1,970.49		1,371.66	
- Yours printing/publicity	1,936.47		1,660.84	
- Telephone, broadband, & computers	2,254.06		1,740.88	
Training	-		840.00	
		23,570.87		24,859.11
Premises				
- Cleaning	2,955.60		7,240.53	
- Gas	2,236.26		2,506.08	
- Electricity	2,803.58		5,047.02	
- Water	510.68		941.57	
- Maintenance	4,617.73		6,208.13	
- Insurance	6,406.22		7,059.22	
Manse maintenance	1,323.50		942.43	
		20,853.57		29,944.98
Refunds				
Capital expenditure	661.90	661.90	1,306.67	1,306.67
TOTAL PAYMENTS		136,865.50		146,842.03
NET MOVEMENT IN FUNDS	-	19,429.70	-	17,764.91
CASH BALANCE 31 DEC 2020		226,983.09		244,746.05
CASH BALANCE 31 DEC 2021		207,553.39		226,981.14

THE UNITED CHURCH, WINCHESTER
RECEIPTS AND PAYMENTS - RESTRICTED FUNDS - 2021

FOR THE YEAR ENDED 31 DECEMBER	CFL Fund	No 2	Coffee Bar	Hospitality	Flowers	Flowers Cash	TOTAL	2020
Voluntary Income	5,062	315			230		5,607	
Events	2,198		3,332			510	6,040	
Traidcraft		214					214	
Wednesday Fellowship		10					10	
Flowers		927					927	
Hospitality		911					911	
Tax reclaim							-	
TOTAL INCOME	7,260	2,377	3,332	-	230	510	13,709	11,908
Expenses	101		804		167	393	1,464	
Traidcraft							-	
Wednesday Fellowship		210					210	
Flowers		500					500	
Beatrice project	1240.25						1,240	
United Church	524			911	632		524	
To Acct 2							1,543	
TOTAL EXPENDITURE	1,865	710	804	911	799	393	5,482	15,336
Net movement in funds	5,394	1,667	2,528	(911)	(569)	117	8,227	(3,428)
Bank balance at 31 Dec 2020	610	2,669	630	911	569	6	5,395	
Bank balance at 31 Dec 2021	6,004	4,336	3,158	-	-	123	13,622	

Note: No2 account - tax is included in figures for individual appeals etc. rather than separated out.

THE UNITED CHURCH, WINCHESTER

FOR THE YEAR ENDED 31 DECEMBER 2021

FOR THE YEAR ENDED 31 DECEMBER 2021

1 ACCOUNTING POLICIES

1a Basis of Accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102) issued by the Charity Commission, and also in accordance with the Charities Act 2011.

The profit and loss basis of accounting has been adopted, and the principal accounting policies set out below are applied.

The accounts have been compiled with pounds & pence, however these are truncated to the nearest pound in Excel on this document, resulting in occasional apparent £1 "errors" in maths

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the church in furtherance of its charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant.

Designated funds are those reserved by the Church for specific purposes

A new designated fund was set up in 2021 for upgrading the AV system

An amount of £3,545 was reserved for use as a bursary for the use of young people to travel to developing countries.

This is the interest on a legacy from April 2003 to March 2007. The fund is now frozen at this level, less expenditure.

1c Tangible Fixed Assets

The trustees of the church and manse buildings are the United Reformed Church (Wessex Trust) Limited.

Expenditure incurred on the church and manse is written off in the year it is incurred as is expenditure on furniture and equipment. The church owns no motor vehicles.

1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

Gift Aid tax recovery is recognised as income when it is received.

Legacies are accounted for when received.

All other income is generally recognised when it is receivable.

1e Resources Expended

Resources expended are recognised in the year to which they are incurred and include attributable VAT which cannot be recovered. They are allocated to the particular activity to which they relate.

Governance costs represents direct expenditure on the governance of the church, including insurance.

As most of the management and activity of the church is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the church is incalculable.

1f Taxation

The church is an excepted charity within the meaning of the Taxes Acts. Accordingly it is exempt from income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

1g PAYE

PAYE information is filed online.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
The United Church, Winchester

On accounts for the year
ended

31.12.2021

Charity no
(if any)

1135083

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2021**.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's 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 Act.

Independent
examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below~~*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

09.03.2022

Name:

Roger A Brooks

Relevant professional
qualification(s) or body

(if any):

--

Address:

4 north View

Winchester

Hampshire SO22 5EH

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--

THE UNITED CHURCH, WINCHESTER
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021			2020			
	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL 2021	Unrestricted Funds	Designated Funds	Restricted Funds
	£		£	£			£
INCOMING RESOURCES							
Incoming resources from generated funds:							
Voluntary income	77,426	750	5,607	83,783	86,223.45		8,751.46
Tax Reclaim	17,013		0	17,013	17,511.17		1,231
Activities for generating funds	22,226		8,102	30,329	19,145		1,926
Investment income	21			21	1,198		
Grants	0			0	5,000		
Total incoming resources	116,686	750	13,709	131,145	129,077	0	11,908
RESOURCES EXPENDED							
Charitable activities:							
Methodist/URC Assessment	77,352			77,352	77,352		
Costs of church activities	58,852			58,852	68,181		
Capital expenditure	662			662	1,307		
General			5,482	5,482		69	15,336
Governance costs							
Total resources expended	136,866	0	5,482	142,348	146,840	69	15,336
Net movement in funds	-20,180	750	8,227	-11,203	-17,763	-69	-3,428
Total funds brought forward 1 January 2021	226,983	0	5,395	232,378	244,745	69	8,822
Total funds carried forward 31 December 2021	206,803	750	13,622	221,175	226,982	0	5,395

THE UNITED CHURCH, WINCHESTER
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021			2020			TOTAL
	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL	Unrestricted Funds	Designated Funds	Restricted Funds
CURRENT ASSETS							
HSBC current	35,060			35,060	5,632		
HSBC deposit	4,236	750		4,986	33,859	-	
CFB fund	167,508			167,508	187,490		
Other bank accounts			13,622	13,622			
TOTAL CURRENT ASSETS	206,803	750	13,622	221,175	226,983	-	5,394

REPRESENTED BY :

Balance Brought forward at 31 Dec 2020
Net movement for year
Balance Carried forward at 31 Dec 2021

226,983	5,395	232,378
-	8,227	11,203
206,803	13,622	221,175

Annual Accounts for 2021 approved at Annual Church Meeting on March 20th 2022

Signed by Rev. Tim Searle, Trustee and Chairman of meeting

 20th March 2022

THE UNITED CHURCH, WINCHESTER
RECEIPTS AND PAYMENTS ACCOUNTS - 1 JAN TO 31 DEC 2021

	2021		2020	
RECEIPTS (NON-RESTRICTED)				
Standing orders	64,097.00		60,066.00	
Other voluntary income	7,099.29		9,688.78	
Legacy	-		1,000.00	
Tax reclaim	17,012.50		17,511.17	
		88,208.79		88,265.95
Bank interest	20.78		1,197.85	
Church Organisations	33.40		3,136.90	
Premises	22,226.35		19,144.65	
General donations	1,513.28		572.00	
Refunds	5,433.20		11,759.77	
Grants	-		5,000.00	
		29,227.01		40,811.17
TOTAL RECEIPTS		117,435.80		129,077.12
PAYMENTS (NON-RESTRICTED)				
Ministry				
- Methodist/URC assessment	77,352.00		77,352.00	
- Ministry expenses	2,940.00		1,028.78	
		80,292.00		78,380.78
Mission				
Young people	264.50		226.14	
- City Centre Chaplain/CTIW	2,150.00		2,000.00	
- Basics Bank	600.00		600.00	
- Street Pastors	600.00		600.00	
- Nightshelter	600.00		600.00	
- Olive Branch	600.00		600.00	
- Trinity Day Centre	600.00		600.00	
- Live at Home	600.00		600.00	
- WinACC	-		200.00	
	6,014.50		6,026.14	
Transfer to Appeals	1,238.60		2,350.79	
		7,253.10		8,376.93
Worship, Fellowship, Pastoral				
- Organist, music	2,591.81		2,151.66	
- Worship aids and flowers	1,374.40		1,393.53	
- Kitchen	267.85		98.03	
- Fellowship	-		330.34	
		4,234.06		3,973.56
Administration				
- Administrator	12,067.23		14,227.85	
HMRC	4,774.50		4,357.97	
Nest	568.12		659.91	
- Office expenses	1,970.49		1,371.66	
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Training	-		840.00	
		23,570.87		24,859.11
Premises				
- Cleaning	2,955.60		7,240.53	
- Gas	2,236.26		2,506.08	
- Electricity	2,803.58		5,047.02	
- Water	510.68		941.57	
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- Insurance	6,406.22		7,059.22	
Manse maintenance	1,323.50		942.43	
		20,853.57		29,944.98
Refunds				
Capital expenditure	661.90	661.90	1,306.67	1,306.67
TOTAL PAYMENTS		136,865.50		146,842.03
NET MOVEMENT IN FUNDS	-	19,429.70	-	17,764.91
CASH BALANCE 31 DEC 2020		226,983.09		244,746.05
CASH BALANCE 31 DEC 2021		207,553.39		226,981.14

THE UNITED CHURCH, WINCHESTER
RECEIPTS AND PAYMENTS - RESTRICTED FUNDS - 2021

FOR THE YEAR ENDED 31 DECEMBER	CFL Fund	No 2	Coffee Bar	Hospitality	Flowers	Flowers Cash	TOTAL	2020
Voluntary Income	5,062	315			230		5,607	
Events	2,198		3,332			510	6,040	
Traidcraft		214					214	
Wednesday Fellowship		10					10	
Flowers		927					927	
Hospitality		911					911	
Tax reclaim							-	
TOTAL INCOME	7,260	2,377	3,332	-	230	510	13,709	11,908
Expenses	101		804		167	393	1,464	
Traidcraft							-	
Wednesday Fellowship		210					210	
Flowers		500					500	
Beatrice project	1240.25						1,240	
United Church	524			911	632		524	
To Acct 2							1,543	
TOTAL EXPENDITURE	1,865	710	804	911	799	393	5,482	15,336
Net movement in funds	5,394	1,667	2,528	(911)	(569)	117	8,227	(3,428)
Bank balance at 31 Dec 2020	610	2,669	630	911	569	6	5,395	
Bank balance at 31 Dec 2021	6,004	4,336	3,158	-	-	123	13,622	

Note: No2 account - tax is included in figures for individual appeals etc. rather than separated out.

THE UNITED CHURCH, WINCHESTER

FOR THE YEAR ENDED 31 DECEMBER 2021

FOR THE YEAR ENDED 31 DECEMBER 2021

1 ACCOUNTING POLICIES

1a Basis of Accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102) issued by the Charity Commission, and also in accordance with the Charities Act 2011.

The profit and loss basis of accounting has been adopted, and the principal accounting policies set out below are applied.

The accounts have been compiled with pounds & pence, however these are truncated to the nearest pound in Excel on this document, resulting in occasional apparent £1 "errors" in maths

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the church in furtherance of its charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant.

Designated funds are those reserved by the Church for specific purposes

A new designated fund was set up in 2021 for upgrading the AV system

An amount of £3,545 was reserved for use as a bursary for the use of young people to travel to developing countries.

This is the interest on a legacy from April 2003 to March 2007. The fund is now frozen at this level, less expenditure.

1c Tangible Fixed Assets

The trustees of the church and manse buildings are the United Reformed Church (Wessex Trust) Limited.

Expenditure incurred on the church and manse is written off in the year it is incurred as is expenditure on furniture and equipment. The church owns no motor vehicles.

1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

Gift Aid tax recovery is recognised as income when it is received.

Legacies are accounted for when received.

All other income is generally recognised when it is receivable.

1e Resources Expended

Resources expended are recognised in the year to which they are incurred and include attributable VAT which cannot be recovered. They are allocated to the particular activity to which they relate.

Governance costs represents direct expenditure on the governance of the church, including insurance.

As most of the management and activity of the church is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the church is incalculable.

1f Taxation

The church is an excepted charity within the meaning of the Taxes Acts. Accordingly it is exempt from income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

1g PAYE

PAYE information is filed online.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
The United Church, Winchester

On accounts for the year
ended

31.12.2021

Charity no
(if any)

1135083

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2021**.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's 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 Act.

Independent
examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below~~*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

09.03.2022

Name:

Roger A Brooks

Relevant professional
qualification(s) or body

(if any):

--

Address:

4 north View

Winchester

Hampshire SO22 5EH

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--

UNITED CHURCH, WINCHESTER

England & Wales - Charity number 1135083

Accounts

The United Church Jewry Street, Winchester
Annual report for the year ended 31st December 2020

Administrative Information

The United Church, Jewry Street, Winchester is a registered charity number 1135083.

The church office is located within the church and the contact details are:

The United Church, Jewry Street, Winchester, Hants, SO23 8RZ

Tel: 01982 849559

The trustees who have served from 1st January 2020 to the date this report was approved are as follows:

Ministers:

Rev Timothy Searle
Mrs Christine Cook
Mrs Helen McTiffin
Mrs Johanna Pellatt
Mrs Jo Crocker
Miss Julie Wills
Mr Bob Lord (until 15th March 2020)
Mrs Pat Fry (until 14th May 2020)
Mr Stephen Barber
Mr Martin Ramsey
Mr Timothy Clifford (from 17th October 2020)

Structure Governance and Management

The United Church, Jewry Street, Winchester is a Local Ecumenical Partnership (LEP) in which the participating Denominations are:

- The Methodist Church of Great Britain; and
- The United Reformed Church

It is governed by its constitution, which was adopted on 9th December 2009 and amended on 19th February 2010 and 21st March 2010. The constitution may be amended at either an Annual or Special Congregational Meeting. The Charity shall be administered and managed by a body of trustees, known as the Church Council, consisting of:

- Ex officio Trustees, being the ministers of the LEP for the time being;
- 8 elected Trustees elected at the Annual Congregational Meeting; and
- Not more than 2 co-opted Trustees appointed by the Trustees until the next Annual Congregational Meeting.

Elected Trustees shall hold office from the end of the Annual Congregational Meeting at which they are elected until the end of the third such meeting after their appointment, but shall be eligible for re-election at that meeting.

There are currently no formal policies for the induction of Trustees.

The Church Council typically meets ten times during the year and must hold at least two meetings in each calendar year.

Grants to other charities and institutions are brought to Church Meeting and agreed by that body.

Objectives and Activities

The purpose of the charity is to advance the Christian faith, primarily in the community of Winchester and surrounding area, in accordance with its principles and practices. In achieving its purpose it will engage in a range of activities either on its own or with others, including (but not restricted to):

- The celebration of public worship
- The teaching of the Christian faith
- Mission and evangelism
- Pastoral work, including visiting the sick and the bereaved;
- The provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and
- The support of other charities in the UK and overseas

This purpose was included in the constitution that was approved by the Charity Commission. The trustees consider they have complied with the duty imposed by Section 4 of the Charities Act 2006 to have due regard to the guidance published by the Charity Commission in respect of public benefit.

Review of the activities and achievements

The impact of the Covid epidemic has significantly affected the life of the church. Worship services, open to the public, were held normally at 9.00 and 10.30 on Sundays until the national lockdown in March. At that point the church started livestreaming a single weekly service. Attendance is difficult to verify, but typically the service would be viewed by around 60-70, with typically 30 -35 subsequent views. Some of those views would be by several people in the same household. Some limited congregational attendance was permitted in the summer, and attendances were up 30, with the appropriate precautions, these services were also live streamed.

Extensive use has been made of Zoom for fellowship and business meetings. A regular fellowship time after the service takes place each week, and a number of housegroups have also met regularly over Zoom, there are also a number of regular informal Zoom sessions.

In addition the Junior church met online regularly.

Now that the facilities for livestreaming are in place it is intended that this will continue, even when the congregation is able to meet in person, as this makes communal worship accessible to those who are unable to travel to the church building for reasons such as illness or distance.

The membership of the church was 150 in December 2020. Slight variations occurred during the year of this report due to the death or transfer elsewhere of members, and arrival of new members.

As well as teaching of the Christian faith: mission and evangelism during these services, significant public events and facilities provided for the community during the year included:

- Our coffee bar was open Monday – Saturday until March, but is now suspended until it is safe to resume.
- Our weekly Parent and Toddler club, which is open to all and had a typical attendance of 20 toddlers also continued until March, but has been suspended for the time being
- The NHS operated baby clinic for Winchester, is held in the church on Thursdays for all parents with young babies. Since March this has been by appointment only, but it is continuing to operate.
- Working jointly with other churches in the area to provide a chaplaincy service to businesses in Winchester City Centre.

Support for other charities in the UK and overseas included:

- MHA Communities - Winchester provides support and friendship to older people, living in their own homes across the Winchester District, to help maintain independence, improve well-being, encourage inclusion and reduce isolation. The primary aim is to help local older people to live later life well. 2020 marked 20 years of operation for the scheme, formerly known as MHA Winchester Live at Home, as well as a change of name a change of services was required due to the pandemic. In place of face to face activities MHA Communities developed a programme of remote content including sessions of singing, exercise and entertainment available online and via DVD. When restrictions allowed they were able to offer a number of small walking groups and doorstep visits. Alongside this we have vastly expanded our offering of telephone befriending support and have been delivering wellbeing, craft and activity packs, lunches, afternoon teas, regular shopping and prescriptions. During 2020 MHA Communities – Winchester supported over 400 older people in the local community.
- Fund raising and increasing public awareness of our specific overseas charities, which for the period of the report, was a project with LUNA (now renamed Action for Child Trauma International) which trains people to treat children who are suffering the effects of psychological trauma due to conflict, violence or disaster. In 2020 we donated £6000 to this project.
- Donations made to other charities both in the UK and overseas which totalled £6000 to the Luna project, £2000 to Winchester City Centre chaplaincy and £4677 to others during 2020 in addition to food donations to the Winchester Basics bank and the Winchester Churches Nightshelter. The "Winchester Churches Christmas Project" provided help at Christmas 2020 to 33 families (47 adults and 74 children), 6 single people and 6 young people. A total of 133 people.
- Enabling various charities to meet at the church when Covid restrictions allowed. These included a 'Singing for Wellbeing' group for those with dementia; The Winchester Theatre Royal Youth Participation Programme; Winchester Musicals & Opera Society and the Winchester and County Music Festival choir.

- The church also provided facilities free of charge for First Bites in August to enable them to provide meals to vulnerable families.
- The church has the responsibility for running and the finances of a Fairtrade stall which has operated at the church for many years. During early 2020 this achieved a turnover of Fairtrade goods of approximately £ 1200 before being suspended due to Covid restrictions.

Financial review

Our original Resources Policy of the church was approved by the December 2007 Church Meeting. It was reviewed in 2013 and again in 2019. It was approved by Church meeting on 24th November 2019. It is now: 'To aim to maintain annual average financial assets of approximately 50% of the routine annual expenditure, plus a buildings reserve of £150,000 this proportion to be reviewed within 5 years unless there is an earlier significant change in our circumstances.'

Our routine annual expenditure of non-restricted funds during 2020 was approximately £ 145,000, plus approximately £1,300 capital expenditure on the building. The 'restricted funds' do not have separate Reserves Policies as they are part of the overall activities of the church and if necessary would be supported from those church funds. As at 31st December 2020 our reserves at £ 226,983 were £150,000 plus approximately 52% of our routine annual expenditure.

Excluding the 'restricted funds', on a like-for-like comparison with 2019 during the 2020 financial year our income decreased by 16%, This was largely due to the impact of Covid restrictions which meant that the Coffee Bar was not able to operate for most of the year, and we were very limited in hiring out the building to outside bodies. Our routine expenditure decreased by 3%. The total 'unrestricted' income was £120,077 the total 'unrestricted' expenditure was £146,909. None of the restricted funds nor the 'unrestricted' fund are in deficit.

The church does not hold any assets on behalf of another charitable body.

The accounts for 2020, signed by our Independent Examiner, were approved at our Annual Church Meeting on 21st March 2021 and have been signed by the chairman, and are attached.

THE UNITED CHURCH, WINCHESTER
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020				2019			
	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL 2020	Unrestricted Funds	Designated Funds	Restricted Funds	
INCOMING RESOURCES								
Incoming resources from generated funds:								
Voluntary Income	£		£	£	£		£	
Tax Reclaim	86,223		8,751	94,975	95,088		31,274	
Activities for generating funds	17,511		1,231	18,742	17,540		1,204	
Investment Income	19,145		1,926	21,071	40,235		16,221	
Grants	1,198		1,198	1,198	1,553			
	5,000			5,000				
Total Incoming resources	129,077	0	11,908	140,986	154,416	0	48,699	
RESOURCES EXPENDED								
Charitable activities:								
Methodist/URC Assessment	77,352			77,352	70,907			
Costs of church activities	68,183			68,183	79,121			
Capital expenditure	1,307			1,307	8,325			
General		67	15,336	15,403		18	54,640	
Governance costs								
Total resources expended	146,842	67	15,336	162,245	158,352	18	54,640	
Net movement in funds	-17,765	=67	-3,428	-21,260	=3,936	=18	-5,941	
Total funds brought forward 1 January 2020	244,746	69	8,822	253,636				
Total funds carried forward 31 December 2020	226,981	2	5,394	232,378				

THE UNITED CHURCH, WINCHESTER
RECEIPTS AND PAYMENTS ACCOUNTS - 1 JAN TO 31 DEC 2020

	2020		2019	
RECEIPTS (NON-RESTRICTED))				
Standing orders	60,066.00		59,426.00	
Other voluntary income	9,688.78		16,936.18	
Legacy	1,000.00			
Tax reclaim	17,511.17	88,265.95	17,540.32	93,902.50
Bank interest	1,197.85		1,552.51	
Church Organisations	3,136.90		12,377.70	
Premises	19,144.65		40,234.98	
General donations	572.00		458.60	
Refunds	11,759.77		5,889.70	
Grants	5,000.00	40,811.17		60,513.49
TOTAL RECEIPTS	129,077.12		154,405.99	
PAYMENTS (NON-RESTRICTED))				
Ministry				
- Methodist/URC assessment	77,352.00		70,906.56	
- Ministry expenses	1,028.78	78,380.78	922.90	71,829.46
Mission				
Young people	226.14		1,183.74	
- City Centre Chaplain/CCMW	2,000.00		500.00	
- Basics Bank	600.00		600.00	
- Street Pastors	600.00		600.00	
- Nightshelter	600.00		600.00	
- Olive Branch	600.00		600.00	
- Trinity Day Centre	600.00		600.00	
- Live at Home	600.00		600.00	
- WincACC	200.00		200.00	
	6,026.14			
Transfer to Appeals	2,350.79		2,184.93	
		8,376.93		7,208.67
Worship, Fellowship, Pastoral				
- Organist, music	2,151.66		2,342.55	
- Worship aids and flowers	1,393.53		922.37	
- Kitchen	98.03		539.18	
- Fellowship	330.34		154.50	
		3,973.56		3,958.60
Administration				
- Administration	14,227.85		13,862.66	
HMRC	4,357.97		3,681.80	
Nest	659.91		751.24	
- Office expenses	1,371.66		3,351.82	
- Yours printing/publicity	1,660.84		2,308.93	
- Telephone, broadband, & computers	1,740.88		2,129.06	
Training	940.00	24,859.11		26,085.51
Premises				
- Cleaning	7,240.53		10,530.23	
- Gas	2,506.08		2,452.94	
- Electricity	5,047.02		5,319.61	
- Water	941.57		1,639.92	
- Maintenance	6,208.13		11,002.13	
- Insurance	7,059.22		7,082.10	
Manse maintenance	942.43	29,944.98	2,892.00	40,919.93
Refunds			15.74	15.74
Capital expenditure	1,306.67	1,306.67	8,324.51	8,324.51
TOTAL PAYMENTS	146,842.03		158,352.42	
NET MOVEMENT IN FUNDS	- - 17,764.91		- 3,936.43	
CASH BALANCE 31 DEC 2019	244,746.95		267,910.58	

THE UNITED CHURCH, WINCHESTER

RECEIPTS AND PAYMENTS - RESTRICTED FUNDS - 2020

	CFL Fund	No 2	Coffee Bar	Hospitality	Flowers	TOTAL	2019
Voluntary Income							
Events	2,762	439	4,878	172	500	8,751	
Traidcraft	352					352	
Church Weekend		1,269				1,269	
Wednesday Fellowship		240				240	
Tax reclaim		65				65	
	1,231					1,231	
TOTAL INCOME	4,345	2,013	4,878	172	500	11,908	48,699
Expenses	-					-	
Traidcraft		1,049	3,054	165	574	3,794	
Church Weekend		-				-	
Wednesday Fellowship							
Other		85					
Donations =						-	
CFL fund						-	
Disasters Emergency Fund						-	
Action for Children		525				525	
LUNA	6,000					6,000	
United Church			3,000			3,000	
Other		285	843			1,128	
TOTAL EXPENDITURE	6,000	1,944	6,897	165	330	15,336	54,640
Net movement in funds	(1,655)	69	(2,019)	7	170	(3,428)	(5,941)
Bank balance at 31 Dec 2019	2,265	2,600	2,649	904	404	8,822	
Bank balance at 31 Dec 2020	610	2,669	630	911	574	5,394	

Note: No2 account - tax is included in figures for individual appeals etc. rather than separated out.

THE UNITED CHURCH, WINCHESTER
BALANCE SHEET AS AT 31 DECEMBER 2020

	2020			2019				
	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL
CURRENT ASSETS								
HSBC current	5,632			5,632	5,417			5,417
HSBC deposit	33,859	2		33,861	33,017	69		33,086
CFB fund	187,490			187,490	206,311			206,311
Other bank accounts			5,394	5,394			8,822	8,822
TOTAL CURRENT ASSETS	226,981	2	5,394	232,378	244,745	69	8,822	253,636

REPRESENTED BY :

Balance Brought forward at 31 Dec 2019	244,746	69	8,822	253,636	=	=	=	=
Net movement for year	17,765	67	3,428	21,260	=	=	=	=
Balance Carried forward at 31 Dec 2020	226,981	2	5,394	232,377	=	=	=	=

Annual Accounts for 2020 approved at Annual Church Meeting on March 21st 2021

Signed by Rev. Tim Searle, Trustee and Chairman of meeting


 4th April 2021.

THE UNITED CHURCH, WINCHESTER

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

1 ACCOUNTING POLICIES

1a Basis of Accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102) issued by the Charity Commission, and also in accordance with the Charities Act 2011.

The profit and loss basis of accounting has been adopted, and the principal accounting policies set out below are applied.

The accounts have been compiled with pounds & pence, however these are truncated to the nearest pound in Excel on this document, resulting in occasional apparent £1 "errors" in maths

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the church in furtherance of its charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant.

Designated funds are those reserved by the Church for specific purposes

Two new designated funds were set up in 2017 - A legacy of £29,926 was designated for work with the elderly, this was fully spent in 2018

Donations from the funeral of Roy Smith - £1070 was designated for support of local refugee families. £18 of this remained at the end of 2019

An amount of £3,545 was reserved for use as a bursary for the use of young people to travel to developing countries.

This is the interest on a legacy from April 2003 to March 2007. The fund is now frozen at this level, less expenditure.

1c Tangible Fixed Assets

The trustees of the church and manse buildings are the United Reformed Church (Wessex Trust) Limited.

Expenditure incurred on the church and manse is written off in the year it is incurred as is expenditure on furniture and equipment. The church owns no motor vehicles.

1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

Gift Aid tax recovery is recognised as income when it is received.

Legacies are accounted for when received.

All other income is generally recognised when it is receivable.

1e Resources Expended

Resources expended are recognised in the year to which they are incurred and include attributable VAT which cannot be recovered. They are allocated to the particular activity to which they relate

Governance costs represents direct expenditure on the governance of the church, including insurance

As most of the management and activity of the church is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the church is incalculable

1f Taxation

The church is an excepted charity within the meaning of the Taxes Acts. Accordingly it is exempt from income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

1g PAYE

PAYE information is filed online.



Section A

Independent Examiner's Report

Report to the trustees/
members of

The United Church, Winchester

On accounts for the year
ended

31.12.2020

Charity no
(if any)

1135083

Set out on pages

-

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 12 / 2020**.

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

17.03.2021

Name:

Roger A Brooks

Relevant professional
qualification(s) or body
(if any):

Address:

4 North View

Winchester

Hampshire SO22 5EH

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.