

The United Church Jewry Street, Winchester  
Annual report for the year ended 31<sup>st</sup> 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 1<sup>st</sup> 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 9<sup>th</sup> September 2021)  
Miss Julie Wills (until 19<sup>th</sup> 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 9<sup>th</sup> December 2009 and amended on 19<sup>th</sup> February 2010 and 21<sup>st</sup> 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 24<sup>th</sup> 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 31<sup>st</sup> 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
	£		£	£			£
<b>INCOMING RESOURCES</b>							
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		
<b>Total incoming resources</b>	<b>116,686</b>	<b>750</b>	<b>13,709</b>	<b>131,145</b>	<b>129,077</b>	<b>0</b>	<b>11,908</b>
<b>RESOURCES EXPENDED</b>							
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							
<b>Total resources expended</b>	<b>136,866</b>	<b>0</b>	<b>5,482</b>	<b>142,348</b>	<b>146,840</b>	<b>69</b>	<b>15,336</b>
<b>Net movement in funds</b>	-20,180	750	8,227	-11,203	-17,763	-69	-3,428
<b>Total funds brought forward 1 January 2021</b>	<b>226,983</b>	<b>0</b>	<b>5,395</b>	<b>232,378</b>	<b>244,745</b>	<b>69</b>	<b>8,822</b>
<b>Total funds carried forward 31 December 2021</b>	<b>206,803</b>	<b>750</b>	<b>13,622</b>	<b>221,175</b>	<b>226,982</b>	<b>0</b>	<b>5,395</b>

**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
20,180	-	-
<b>206,803</b>	<b>13,622</b>	<b>221,175</b>

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	
<b>RECEIPTS (NON-RESTRICTED)</b>				
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
<b>TOTAL RECEIPTS</b>		<b>117,435.80</b>		<b>129,077.12</b>
<b>PAYMENTS (NON-RESTRICTED)</b>				
<b>Ministry</b>				
- Methodist/URC assessment	77,352.00		77,352.00	
- Ministry expenses	2,940.00		1,028.78	
		80,292.00		78,380.78
<b>Mission</b>				
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
<b>Worship, Fellowship, Pastoral</b>				
- 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
<b>Administration</b>				
- 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
<b>Premises</b>				
- 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
<b>Refunds</b>				
<b>Capital expenditure</b>	661.90	661.90	1,306.67	1,306.67
<b>TOTAL PAYMENTS</b>		<b>136,865.50</b>		<b>146,842.03</b>
<b>NET MOVEMENT IN FUNDS</b>	-	19,429.70	-	17,764.91
<b>CASH BALANCE 31 DEC 2020</b>		226,983.09		244,746.05
<b>CASH BALANCE 31 DEC 2021</b>		<b>207,553.39</b>		<b>226,981.14</b>

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

<b>FOR THE YEAR ENDED 31 DECEMBER</b>	<b>CFL Fund</b>	<b>No 2</b>	<b>Coffee Bar</b>	<b>Hospitality</b>	<b>Flowers</b>	<b>Flowers Cash</b>	<b>TOTAL</b>	<b>2020</b>
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							-	
<b>TOTAL INCOME</b>	<b>7,260</b>	<b>2,377</b>	<b>3,332</b>	<b>-</b>	<b>230</b>	<b>510</b>	<b>13,709</b>	<b>11,908</b>
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	
<b>TOTAL EXPENDITURE</b>	<b>1,865</b>	<b>710</b>	<b>804</b>	<b>911</b>	<b>799</b>	<b>393</b>	<b>5,482</b>	<b>15,336</b>
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

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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.

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							232,378

**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	-	-	-
<b>206,803</b>	<b>750</b>	<b>13,622</b>	<b>221,175</b>	<b>-</b>	<b>-</b>

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

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Refunds	5,433.20		11,759.77	
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- Basics Bank	600.00		600.00	
- Street Pastors	600.00		600.00	
- Nightshelter	600.00		600.00	
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- Fellowship	-		330.34	
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<b>Administration</b>				
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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	
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<b>Premises</b>				
- 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
<b>Refunds</b>				
<b>Capital expenditure</b>	661.90	661.90	1,306.67	1,306.67
<b>TOTAL PAYMENTS</b>		<b>136,865.50</b>		<b>146,842.03</b>
<b>NET MOVEMENT IN FUNDS</b>	-	19,429.70	-	17,764.91
<b>CASH BALANCE 31 DEC 2020</b>		226,983.09		244,746.05
<b>CASH BALANCE 31 DEC 2021</b>		<b>207,553.39</b>		<b>226,981.14</b>

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

<b>FOR THE YEAR ENDED 31 DECEMBER</b>	<b>CFL Fund</b>	<b>No 2</b>	<b>Coffee Bar</b>	<b>Hospitality</b>	<b>Flowers</b>	<b>Flowers Cash</b>	<b>TOTAL</b>	<b>2020</b>
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							-	
<b>TOTAL INCOME</b>	<b>7,260</b>	<b>2,377</b>	<b>3,332</b>	<b>-</b>	<b>230</b>	<b>510</b>	<b>13,709</b>	<b>11,908</b>
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	
<b>TOTAL EXPENDITURE</b>	<b>1,865</b>	<b>710</b>	<b>804</b>	<b>911</b>	<b>799</b>	<b>393</b>	<b>5,482</b>	<b>15,336</b>
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

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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

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(if any):

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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.

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