

**The United Church, Jewry Street, Winchester**  
**Annual Report for the year ended 31<sup>st</sup> December 2023**

**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 2023, and to the date this Report was approved, were as follows:-

Minister: Rev Timothy Searle (Chair)

Others: Mr Stephen Barber (re-elected 20/3/2022)  
Rev Adrian Bulley (co-opted 18/6/2023, elected 17/3/2024)  
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**

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 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, 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 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 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.

**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 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

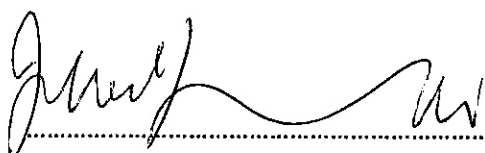
#### Financial Review

A Reserves Policy was approved by the December 2007 Church Meeting, reviewed in 2013 and again at the Meeting on 24<sup>th</sup> 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.

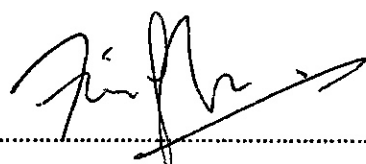
The routine annual expenditure of non-restricted funds in 2023 was £208,926, a large increase from the £152,000 in 2022. The total Unrestricted Funds Income (Incoming Resources figure) for 2023 was £191,436, and the Unrestricted Total Funds amount as at 31st December 2023 was £172,481, compared with £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
<b>CURRENT ASSETS</b>								
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				
<b>TOTAL CURRENT ASSETS</b>	<b>172,481</b>	<b>-</b>	<b>8,098</b>	<b>180,578</b>	<b>185,826</b>	<b>750</b>	<b>9,496</b>	<b>196,071</b>
<b>REPRESENTED BY :</b>								
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
	£	£	£	£	£	£	£	£	£		£	£
<b><u>INCOMING RESOURCES</u></b>												
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				-	-			-	-			-
<b>Total incoming resources</b>	<b>191,436</b>		<b>14,195</b>	<b>205,631</b>	<b>159,407</b>	<b>-</b>	<b>19,638</b>	<b>179,045</b>	<b>116,686</b>	<b>750</b>	<b>13,709</b>	<b>131,145</b>
<b><u>RESOURCES EXPENDED</u></b>												
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				-				-				-
<b>Total resources expended</b>	<b>208,926</b>	<b>-</b>	<b>19,996</b>	<b>228,922</b>	<b>180,385</b>	<b>-</b>	<b>23,764</b>	<b>204,149</b>	<b>136,866</b>	<b>-</b>	<b>5,482</b>	<b>142,348</b>
<b>Net movement in funds</b>	<b>- 17,489</b>	<b>-</b>	<b>- 5,801</b>	<b>- 23,291</b>	<b>- 20,978</b>	<b>-</b>	<b>- 4,126</b>	<b>- 25,104</b>	<b>- 20,180</b>	<b>750</b>	<b>8,227</b>	<b>- 11,203</b>
<b><u>ASSETS</u></b>												
<b>Total funds brought forward 1 January 2022</b>	<b>189,969</b>		<b>13,899</b>	<b>203,868</b>	<b>206,803</b>	<b>750</b>	<b>13,622</b>	<b>221,175</b>	<b>226,983</b>	<b>-</b>	<b>5,395</b>	<b>232,378</b>
<b>Total funds carried forward 31 December 2023</b>	<b>172,481</b>	<b>-</b>	<b>8,098</b>	<b>180,579</b>	<b>185,826</b>	<b>750</b>	<b>9,495</b>	<b>196,071</b>	<b>206,803</b>	<b>750</b>	<b>13,622</b>	<b>221,175</b>

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

	2023	2022	2021
<b>RECEIPTS (NON-RESTRICTED)</b>			
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>		
<b>TOTAL RECEIPTS</b>	<u>191,438</u>	<u>159,407</u>	<u>117,436</u>
<b>PAYMENTS (NON-RESTRICTED)</b>			
<b>Ministry</b>			
- Methodist/URC assessment	76,272	77,352	77,352
	<u>76,272</u>		
- Ministry expenses	50	120	2,940
	50	77,472	80,292
<b>Mission</b>			
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
<b>Worship, Fellowship, Pastoral</b>			
- 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
<b>Administration</b>			
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
<b>Premises</b>			
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	
<b>SUB-TOTAL</b>	<u>89,910</u>		
<b>Capital expenditure</b>	<u>42,744</u>		<u>662</u>
	<u>42,744</u>		<u>662</u>
<b>TOTAL PAYMENTS</b>	<u>208,926</u>	<u>180,385</u>	<u>135,866</u>
<b>NET MOVEMENT IN FUNDS</b>	- 17,488	- 20,978	- 19,430
<b>CASH BALANCE 31 DEC 2022</b>	189,969	207,553	226,983
<b>CASH BALANCE 31 DEC 2023</b>	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					-
<b>SUB-TOTAL</b>					<b>11,449</b>
Tax reclaim	730	244		541	1,515
Events	1,231				1,231
<b>TOTAL INCOME</b>	<b>4,261</b>	<b>4,081</b>		<b>5,852</b>	<b>14,195</b>
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
<b>TOTAL EXPENDITURE</b>	<b>6,478</b>	<b>4,519</b>		<b>8,998</b>	<b>19,996</b>
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
<b>TOTAL INCOME</b>	<b>5,833</b>	<b>2,780</b>	<b>10,990</b>	<b>19,638</b>
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
<b>TOTAL EXPENDITURE</b>	<b>9,206</b>	<b>3,843</b>	<b>10,754</b>	<b>23,764</b>
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.