

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS, WINCHESTER

Annual Report for the year ended 31st December 2022

AIMS & PURPOSES

St Barnabas Parochial Church Council (PCC) is responsible for co-operating with the Vicar, the Rev'd Edwin Dines, in promoting the whole mission of the Church (pastoral, evangelistic, social and ecumenical) within the ecclesiastical parish. The PCC is also specifically responsible for maintaining the church buildings, fittings and furnishings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

St Barnabas Church is part of the Diocese of Winchester within the Church of England and serves the communities of Weeke, Harestock, Teg Down, King's Barton and Barton Farm. The Parochial Church Council (PCC) is a corporate body established by the Church of England. It operates under the Parochial Church Council Powers Measure and is a registered charity. It decides matters of general concern and importance to the parish including church expenditure. The Church Representation Rules define how to appoint PCC members, Churchwardens and The Standing Committee.

The PCC held six meetings in the year and there was one Extraordinary Meeting to vote on the proposal to apply to the Charities Aid Foundation (CAF) for an online Bank Account. The Secretary and Treasurer were also elected at this meeting.

On average the attendance at meetings has been 67% this year. We have been able to meet in person this year with Zoom only needed for one meeting.

A Standing Committee makes decisions between PCC meetings if needed. The Senior Leadership Team meets monthly, consisting of the Standing Committee and two advisers. The PCC also has three sub-committees- The Buildings Project; The Fundraising Committee for the project, and an Environment Steering Group.

OBJECTIVES & ACTIVITIES

The PCC has considered the Charity Commission's guidance on public benefit, including the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith and worship at our church as part of our parish community. We do this through: worship and prayer; teaching and learning about the Gospel and developing knowledge and trust in God through the power and gifts of the Holy Spirit; pastoral care for anyone living in the parish, and by supporting missionary, outreach and aid work.

ACHIEVEMENTS & PERFORMANCE

Our Buildings

The PCC has agreed that development of the buildings be done in three phases and it is hoped that Phase One will start next year. More detail is given in other reports.

Safeguarding

The PCC is conscious of the need to safeguard children and vulnerable adults and has complied with its duty under section 5 of the Safeguarding and Clergy Discipline

Measure 2016.

Safeguarding is now on the agenda for every PCC meeting and all staff and volunteers including the PCC have to undertake Safeguarding training. The PCC agreed this year that no intimate care would be undertaken in any activity, as per the Safeguarding rules.

The Diocese brought in a Safeguarding Matrix in 2022 and we are working to be compliant with it. We have been dealing with various Safeguarding issues over the past year, these have not been from within the church but are from our interactions from within the community.

Champions

The PCC has continued its policy of using Champions to promote and support specific activities with Overseers monitoring and reporting progress and problems to the PCC. All Overseers are PCC members, as are some Champions. Overseers report to the PCC on the following activities:- Children's and Youth work; Hospitality & Welcome; Environment; Communications; Prayer and Discipleship; Small groups; Mission and Evangelism; Social and Community engagement; Seniors and Pastoral; Worship. Overseer reports recommenced in January after the Covid lockdowns and each area has been looked at at least once during the Year.

Pastoral Care and Seniors

Pastoral visits are made informally by various members of the church as they are required and Holy Communion is available at home or in hospital for those who request it.

"Beehive" is our weekly meeting for over 60's where they can socialise, play table games and have occasional lunches and outings. We have seen significant growth in the number of people who come regularly and they really enjoy meeting together. A service of Holy Communion is available in the Trussell Chapel at the end for those who wish to stay.

Youth and Children's work

We were sad to say goodbye to our Youth and Children's worker, Ellie Payne, in January. Ellie had been with us for five years and had established The Base which had seen a number of young people come to Christ.

However we were delighted to welcome Nina Newman in her place almost immediately which meant there was no break in the Youth and Children's work. Getting helpers to assist with the children's work over all the areas has been a problem for some time and in May we agreed to advertise for an Assistant Children's worker. Unfortunately this proved unsuccessful. In September we agreed to support Judith Woods to undertake a 6-8 week children's training programme with The Bishop's Commission for Mission and she is now helping with the children's work along with a few additional volunteers. We re-advertised in November and Liz Foulds, from St Marks and who had done the Discipleship Course with us, was taken on as our Assistant Children's Worker.

Environment

We also said goodbye to Clive and Judith Beard in the summer and they will both be missed. We celebrate the fact that Clive has been ordained a Deacon and has moved to a church in Hedge End, so we may still see them from time to time. Judith had done sterling work in achieving our Silver Eco-award and Gold award status in worship, teaching and land management.

We are thankful that Annette Reid has taken on Judith's mantle as our Environment Champion and takes over working towards the Gold Eco- award in all other areas. The PCC aims to achieve zero carbon emissions by 2030.

Hospitality and Welcome

In November we approved "Barnies' Kitchen" - an outreach venture during a time of hardship due to rising energy prices and the increasing cost of living. This provides a safe warm space for anyone who needs it who can also have a free hot evening meal one day a week. Lucy Dines as Hospitality Champion leads this. Food has very kindly been donated to us by the Food Services Training Squadron and by monetary donations and we were fortunate to have a freezer donated to store the food in.

Services

2022 has been a much better year for meeting in person despite the ongoing Covid-19 Pandemic but we have continued to post the services onto YouTube for those who can't attend in person.

On average over the year there have been 60 people regularly attending a Sunday service and 11 children with between 16-40 online views each week. About 6-8 attend the Wednesday lunchtime communion, which for most is the only service they are able to attend, so more effort is being made to give a more complete experience of church, e.g. by keeping them up to date with notices.

Unfortunately it is proving difficult to keep families once their children are in their teens, if we have not been able to engage them with worship e.g. by getting them involved in the music or AV desk.

We were sorry to say goodbye to our Curate Tim Peppiatt and his wife Pippa at the end of the year as they moved to a new home in Mudeford and we wish Tim all the best for his future ministry.

Vicar's Sabbatical

The PCC has agreed to support Rev'd Dines in a Sabbatical for 3 months study leave which he had hoped to take in 2023 although this has been delayed due to unforeseen circumstances.

Ed did, however, go to Guatemala in June for three weeks with Latin Link as part of the "Public Duties" section of his contract. Latin Link is an International Christian charity with a passion for mission in and from Latin America. It works in partnership with churches to send and receive individuals, families and teams, to or from Latin American

communities, to share the love of God. On his return he gave a very interesting presentation of the work he and his team had been doing.

Winchester Well Being

Lunch Clubs are still running regularly at St Barnabas on Mondays and Winchester Baptist Church on Thursdays.

FINANCIAL OVERVIEW

The church has reported a deficit for the year on general funds of about £25,000. We have for many years reported deficits which have been covered by transfers from the legacy fund (which totals at the end of 2022 about £585,000). The deficits for the last three years have averaged £23,000 and therefore there is no risk of running out of funds to run the church.

However, the building project is expected to start in the next 12 months with phase 1. In order to understand the funding of the project over the longer term, we have created a designated fund – phase 1 and have transferred into this fund out of the legacy fund £429,000 which is the best estimate of the cost of phase 1.

The PCC have taken the decision to fund raise from within the church's members in order to create a balanced budget. This will enable us to use the funds in the legacy fund for building work. Lettings of church premises have continued to increase which will help to reduce the deficit.

We would encourage you to review your giving in the light of settling the deficit and to support the increasing work that the church is wanting to achieve in the parish.

RESERVES POLICY

The PCC has agreed a reserves policy of £50,000, which is approximately 3 months general fund expenditure. At 31st December 2022 reserves totalled about £39,000. Reserves held are increased periodically by a transfer from the legacy fund and this can continue until the funds have been exhausted through spending on the building project.

ADMINISTRATIVE INFORMATION

PCC members, who are also trustees, who have served at any time in 2022:

Ex-officio Members:

Vicar:	The Rev'd Edwin Dines ^{1,2}
Deanery Synod Member:	Anne Harrison
Churchwardens:	Simon Williams ^{1,2} (until May,) Pam Clark ^{1,2} , Tim Harrison ^{1,2} (from May)
Elected members:	Joan Anderson ^{1,2} (Secretary), Marion Fletcher ^{1,2} (Treasurer), Tony Atherton, Anne Foster, Gemma Hellawell, Mike Hobby ² , David Payne, Chris Stevens, Romi Werner
Co-opted member:	Nina Newman (from Nov.)

Notes: ¹ Standing Committee, ² Senior Leadership Team plus Heather Wilkins

(Administrator).

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

PCC Members are also Trustees. Trustees have independent control over, and are legally responsible for, a charity's management and administration. Their duties include:

- ensuring the charity is carrying out its purposes for the public benefit;
- complying with the charity's governing document and the law;
- acting in the charity's best interests;
- managing the charity's resources responsibly;
- acting with reasonable care and skill; and
- ensuring the charity is accountable.

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

The Charities Act 2011 requires trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficit for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies and apply them consistently; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The PCC members believe we have complied with all the above requirements.

CHARITY REGISTRATION:

Registered Name: Parochial Church Council of St Barnabas, Winchester.

Registration Number: 1153845.

Address: St Barnabas Church, Fromond Road, Weeke, Winchester, Hampshire. SO22 6DS.

INDEPENDENT EXAMINER:

Mr JW Fraser CGMA, ACMA.

BANKERS:

CCLA, Senator House, 85 Queen Victoria Street, London. EC4V 4ET

Cambridge & Counties Bank. Charnwood Court, New Walk, Leicester LE1 6TE.

United Trust Bank, 1 Ropemaker St, London. EC2Y 9AW

NatWest Bank, 105 High Street, Winchester. SO23 9AW

Shawbrook Bank, Lutea House, Warley Hill Business Park, The Drive, Great Warley,

Brentwood, Essex. CM13 3BE
CAF Bank 25 Kings Hill Avenue, Kings Hill, West Malling, ME19 4JQ
Bath Building Society, Queen Square, Bath. BA1 2HN
Hampshire Trust Bank, 131 Finsbury Pavement, London. EC2A 1NT

CONCLUSION

Things seem to have returned to normal this year and it has been good to welcome new people joining us although there are still some who have not felt comfortable returning to live services yet. For those who need them, DVD's of the services are still given out weekly.

It is still proving hard to cover all the weekly gaps in the weekly and Sunday activities. Is this something you can help with as part of your stewardship?

Many thanks to **ALL** of you who volunteer your time and effort to keep the life of the church going. It would be impossible without you! Too many to mention but you know who you are!!

Thanks too to Pam Clark for another busy year as Churchwarden and to Tim Harrison who has found out how busy being Churchwarden is!! We are very grateful to both for all the time they devote to this position. Thanks are also due to the Senior Leadership Team and The PCC who give of their time to ensure that everything runs smoothly and progress is made.

Once again we must thank Rev'd Ed and Lucy Dines who give so much of their time, effort and concern for all of us that we grow and develop as church family, following our Lord Jesus and growing in our awareness, fruit and gifts of the Holy Spirit.

Joan Anderson
PCC Secretary
March 2023

Approved by the PCC on 27th March 2023 and signed on their behalf by the Rev'd Ed Dines (PCC Chairman).

Signed:

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE PAROCHIAL CHURCH
COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS' CHURCH, WINCHESTER**

I report on the accounts for the year ended 31 December 2022 set out on pages 8 to 15

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of opinion

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements: - to keep accounting records in accordance with section 130 of the Act; and - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



20 March 2023

James Fraser
Bsc CGMA ACMA Independent Examiner
8 Vernham Road Winchester SO22 6BP

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	TOTAL 2022 £	TOTAL 2021 £
INCOMING RESOURCES						
Voluntary income	3(a)	131,087	-	2,403	133,490	125,397
Charitable Activities	3(b)	33,125	26,502	475	60,102	32,279
Trading	3(c)	-	-	-	-	-
Investments	3(d)	132	341	5,481	5,954	3,339
TOTAL INCOMING RESOURCES		164,344	26,843	8,360	199,546	161,014
RESOURCES EXPENDED						
Charitable activities	4(a)	10,365	-	-	10,365	11,255
Ministry	4(b)	178,621	23,722	10,521	212,864	186,023
TOTAL RESOURCES EXPENDED		188,986	23,722	10,521	223,229	197,277
NET INCOMING RESOURCES BEFORE TRANSFERS		(24,642)	3,121	(2,161)	(23,683)	(36,264)
GROSS TRANSFERS BETWEEN FUNDS						
		60,922	(8,506)	(52,416)	-	-
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES		36,280	(5,385)	(54,577)	(23,683)	(36,264)
OTHER RECOGNISED GAINS						
Gains on investment assets:		(3,046)	-		(3,046)	3,311
Prior Year Adjustment						47,167
NET MOVEMENT IN FUNDS		33,234	(5,385)	(54,577)	(26,728)	14,214
Bal b/f 1 Jan 2022		19,042	80,588	651,541	751,171	736,957
Bal c/f 31 Dec 2022		52,276	75,203	596,964	724,443	751,171

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	2022	2021
FIXED ASSETS		£	£
Tangible	7	13,352	9062
CURRENT ASSETS			
Stock		-	-
Investments	8	30,375	33,421
Debtors and prepayments		1,326	
Short-term deposits		594,864	651,541
Cash at bank and in hand		<u>90,384</u>	<u>58,147</u>
Total		685,248	709,688
Total Current Assetss		716,949	743,109
LIABILITIES			
Creditors - amounts falling due within one year		5,858	1,000
NET CURRENT ASSETS/(LIABILITIES)		711,092	742,109
TOTAL NET ASSETS		724,443	751,171
PARISH FUNDS			
Unrestricted			
General Funds		52,276	19,042
Designated		596,964	651,541
	11	649,240	670,583
Restricted funds	11	75,203	80,588
Total	11	<u>724,443</u>	<u>751,171</u>

Approved by the Parochial Church Council on
and signed on its behalf by

M Fletcher, Treasurer

P Clark, Church Warden

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
Notes to the Financial Statements for the year ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of financial statements

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

They are prepared under the historical costs convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible. The accounts are adjusted for amounts receivable and payable and are prepared on the accruals basis.

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

Fund accounting

Restricted funds comprise revenue donations or grants for specific PCC activity specified by the donor. Unrestricted funds are income funds which are to be spent on the PCC's general purposes. Designated funds are general funds set aside by the PCC for use in the future and are unrestricted.

Income

Planned giving, collections and similar donations are recognised when received and gift aid refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered probable and the amounts due are reliably quantifiable. Dividends and interest are accounted for when receivable. All incoming resources are accounted gross.

Investments

Investments are revalued at the balance sheet date, and unrealised gains or losses are recognised in the statement of financial activities. Realised gains or losses are recognised on sale of the investments.

Realised gains or losses are recognised on sale of the investments.

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due. Expenditure is recognised on an accruals basis as a liability is incurred and is inclusive of value added tax which cannot be recovered.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with the Charities Act 2011.

Expenditure on other functional equipment is capitalised and depreciated where the cost exceeds £500.

Current assets

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

Pensions

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

Prior year adjustment

The PCC have recognised that the operation of the Winchester Wellbeing is part of the work of the church and as such should be recognised in the financial statements. The prior year adjustment gives effect to this change from 2021.

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
Notes to the Financial Statements for the year ended 31 December 2022

2 ADMINISTRATIVE INFORMATION

The charity is unincorporated and was registered on 17 September 2013 with the Charity Commission - number 1153845.

3. INCOME	Unrestricted Funds £	Restricted Funds £	Designated Funds £	TOTAL 2022 £	TOTAL 2021 £
3(a) Donations and legacies					
Voluntary Giving	95,666	-	-	95,666	96,588
Collections: (open plate)	876	-	85	961	1,535
Tax recoverable (gift aid)	24,014	-	-	24,014	22,777
Donations, appeals etc	10,530	-	2,319	12,849	4,146
Legacies	-	-	-	-	350
	<u>131,087</u>	<u>-</u>	<u>2,403</u>	<u>133,490</u>	<u>125,397</u>
3(b) Charitable Activities					
Fees for weddings and funeral:	545	-	267	812	691
Church Centre lettings - local c	29,335	-	-	29,335	15,078
Grants	1,825	-	-	1,825	-
Community Outreach	-	-	-	-	3,772
WWB & Wildfire	-	18,671	-	18,671	2,295
Parish Weekend	-	-	-	-	1,983
Furlough receipts	-	-	-	-	4,555
Other Income	1,421	7,831	208	9,460	3,904
	<u>33,125</u>	<u>26,502</u>	<u>475</u>	<u>60,102</u>	<u>32,279</u>
3(c) Trading Activities					
NONE	-	-	-	-	-
3(d) Investments					
Bank and CCLA Deposit Fund	132	341	849	1,322	80
CBF Deposit account interest	-	-	4,632	4,632	3,258
	<u>132</u>	<u>341</u>	<u>5,481</u>	<u>5,954</u>	<u>3,339</u>
TOTAL INCOME	<u>164,344</u>	<u>26,843</u>	<u>8,360</u>	<u>199,546</u>	<u>161,014</u>

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

4. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	TOTAL 2022 £	TOTAL 2021 £
4(a) Charitable activities					
Missionary and charitable giving					
Overseas: Brickworks	3,600	-	-	3,600	3,100
Embrace the Midd	400	-	-	400	400
latin link	500	-	-	500	-
Barnabas Fund	400	-	-	400	700
Tear Fund	600	-	-	600	-
Deanery Uganda	-	-	-	-	1,120
Various mission	800	-	-	800	2,050
Home: Red Cross	500	-	-	500	-
Street Pastors	500	-	-	500	500
Various	3,065	-	-	3,065	3,385
	10,365	-	-	10,365	11,255
4(b) Ministry: Diocesan parish share	73,912		-	73,912	71,534
Parish Weekend	-			-	1,983
Community Outreach	-	5,404		5,404	1,412
Church running and maintenance	76,462			76,462	69,667
Major repairs - structural renewal	-		8,190	8,190	26,037
Depreciation on equipment	4,416			4,416	2,674
Equipment	1,339			1,339	2,057
Hall & Grounds	21,492			21,492	9,125
Governance costs & Other	1,000			1,000	1,000
WWB & Wildfire	-	- 15,759		15,759	420
Other	-	- 2,559	2,331	4,890	113
	178,621	23,722	10,521	212,864	186,023
TOTAL EXPENDITURE	188,986	23,722	10,521	223,229	197,277

Included within governance costs above are amounts due to the independent examiners in relation to independent examination of £1,000 (2020: £1,000)

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
Notes to the Financial Statements for the year ended 31 December 2022

5 STAFF COSTS Included in Running and maintenance costs

Wages and salaries	45,285	
Employer's NIC		Not Applicable
Employer's pension contributio	1,178	

During the year the PCC employed part-time, a Youth Worker, a Children's Worker, Organist, Administrator and a Cleaner ,
 All eligible staff are opted into the NEST pension scheme, unless they opt out.

6 PAYMENTS TO PCC MEMBERS

The governing document of the charity allows members of the PCC to be paid for services provided, other than those provided in capacity as a council member. No other payments or expenses were paid to any other member, persons connected to them or related parties, except the reimbursement of expenses incurred on behalf of the charity.

During the year the PCC employed part-time, a Youth Worker, a Children's Worker, Organist, Administrator and a Cleaner ,
 All eligible staff are opted into the NEST pension scheme, unless they opt out.

7 FIXED ASSETS

		Church Equipment £
Tangible		
COST	At 1 January 2021	71,888
	Additions at cost	8,705
	At 31 December 2022	<u>80,593</u>
Depreciation	At 1 January 2022	62,825
	Charge for the year	4,416
	At 31 Dec 2022	<u>67,241</u>
	NBV 31 Dec 2022	<u>13,352</u>
	NBV 31 Dec 2021	<u>9,062</u>

8 CURRENT ASSETS

<i>Investments</i>	£
Market value at 1 January 2022	33,421
Revaluation gain	(3,046)
	<u>-----</u>
Market value at 31 December 2022	30,375
	<u>=====</u>

9	2022 £	2021 £
Debtors		
Gift Aid tax recoverable	119	0
Prepayments and accrued income	1,207	0
Other debtors		
	<u>1,326</u>	<u>-</u>

10		
Creditors		
amounts due within one year		
Trade creditors	-	0
Accruals	5,857	0
	<u>5,857</u>	<u>-</u>

11 Funds

Restricted

Community outreach -

St Barnabas is responsible for Winchester Wellbeing and operates together with Winchester Baptist Church providing meals and company.

Groups run by the church for different age groups including youth, parents and toddlers and senior citizens

Building appeal - gifts restricted to building development

Wheeler J Trust

Defibrillator

Designated

Legacy fund

Phase 1 building work

Building Maintenance

Building appeal - gifts not restricted to building development

Analysis of Funds

	General	esignate	Restricted	Total
	-	-	-	-
Tangible fixed assets	13,352	-	-	13,352
Investments	30,375	-	-	30,375
Current assets	14,406	596,964	75,203	686,573
Current liabilities	(5,857)	-	-	(5,857)
	<u>52,276</u>	<u>596,964</u>	<u>75,203</u>	<u>724,443</u>

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
Notes to the Financial Statements for the year ended 31 December 2022

12 Movement in funds

	Balance at 1st January 2022 £	Income £	Expenses £	Transfers between funds £	Investment losses £	Balance at 31st December 2022 £
Restricted						
Community Outreach	29,344	-	2,559	(8,506)	-	18,279
WWB	48,475	18,671	15,759	-	-	51,387
Groups	2,417	5,924	5,404	-	-	2,937
Building appeal - restricted	-	63	-	-	-	63
Wheeler Jones Trust	-	2,185	-	-	-	2,185
Defibrillator	352	-	-	-	-	352
	80,588	26,843	23,722	(8,506)	-	75,203
Designated						
Legacy	639,408	8,200	9,476	(481,416)	-	156,716
Phase 1	-	-	-	429,000	-	429,000
Building Maintenance	12,133	160	1,045	-	-	11,248
Building appeal - gifts unrestric	-	-	-	-	-	-
	651,541	8,360	10,521	(52,416)	-	596,964
General funds	19,042	164,344	188,986	60,922	(3,046)	52,276
Total	751,171	199,547	223,229	-	(3,046)	724,443

Transfers from the community outreach fund and the legacy fund were made totalling £60,922. Each year amounts are transferred to cover the deficit on general funds.

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE PAROCHIAL CHURCH
COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS' CHURCH, WINCHESTER**

I report on the accounts for the year ended 31 December 2022 set out on pages 8 to 15

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of opinion

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements: - to keep accounting records in accordance with section 130 of the Act; and - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



20 March 2023

James Fraser
Bsc CGMA ACMA Independent Examiner
8 Vernham Road Winchester SO22 6BP

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	TOTAL 2022 £	TOTAL 2021 £
INCOMING RESOURCES						
Voluntary income	3(a)	131,087	-	2,403	133,490	125,397
Charitable Activities	3(b)	33,125	26,502	475	60,102	32,279
Trading	3(c)	-	-	-	-	-
Investments	3(d)	132	341	5,481	5,954	3,339
TOTAL INCOMING RESOURCES		164,344	26,843	8,360	199,546	161,014
RESOURCES EXPENDED						
Charitable activities	4(a)	10,365	-	-	10,365	11,255
Ministry	4(b)	178,621	23,722	10,521	212,864	186,023
TOTAL RESOURCES EXPENDED		188,986	23,722	10,521	223,229	197,277
NET INCOMING RESOURCES BEFORE TRANSFERS		(24,642)	3,121	(2,161)	(23,683)	(36,264)
GROSS TRANSFERS BETWEEN FUNDS						
		60,922	(8,506)	(52,416)	-	-
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES		36,280	(5,385)	(54,577)	(23,683)	(36,264)
OTHER RECOGNISED GAINS						
Gains on investment assets:		(3,046)	-		(3,046)	3,311
Prior Year Adjustment						47,167
NET MOVEMENT IN FUNDS		33,234	(5,385)	(54,577)	(26,728)	14,214
Bal b/f 1 Jan 2022		19,042	80,588	651,541	751,171	736,957
Bal c/f 31 Dec 2022		52,276	75,203	596,964	724,443	751,171

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	2022	2021
FIXED ASSETS		£	£
Tangible	7	13,352	9062
CURRENT ASSETS			
Stock		-	-
Investments	8	30,375	33,421
Debtors and prepayments		1,326	
Short-term deposits		594,864	651,541
Cash at bank and in hand		<u>90,384</u>	<u>58,147</u>
Total		685,248	709,688
Total Current Assetss		716,949	743,109
LIABILITIES			
Creditors - amounts falling due within one year		5,858	1,000
NET CURRENT ASSETS/(LIABILITIES)		711,092	742,109
TOTAL NET ASSETS		724,443	751,171
PARISH FUNDS			
Unrestricted			
General Funds		52,276	19,042
Designated		596,964	651,541
	11	649,240	670,583
Restricted funds	11	75,203	80,588
Total	11	<u>724,443</u>	<u>751,171</u>

Approved by the Parochial Church Council on
and signed on its behalf by

M Fletcher, Treasurer

P Clark, Church Warden

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
Notes to the Financial Statements for the year ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of financial statements

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

They are prepared under the historical costs convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible. The accounts are adjusted for amounts receivable and payable and are prepared on the accruals basis.

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

Fund accounting

Restricted funds comprise revenue donations or grants for specific PCC activity specified by the donor. Unrestricted funds are income funds which are to be spent on the PCC's general purposes. Designated funds are general funds set aside by the PCC for use in the future and are unrestricted.

Income

Planned giving, collections and similar donations are recognised when received and gift aid refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered probable and the amounts due are reliably quantifiable. Dividends and interest are accounted for when receivable. All incoming resources are accounted gross.

Investments

Investments are revalued at the balance sheet date, and unrealised gains or losses are recognised in the statement of financial activities. Realised gains or losses are recognised on sale of the investments.

Realised gains or losses are recognised on sale of the investments.

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due. Expenditure is recognised on an accruals basis as a liability is incurred and is inclusive of value added tax which cannot be recovered.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with the Charities Act 2011.

Expenditure on other functional equipment is capitalised and depreciated where the cost exceeds £500.

Current assets

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

Pensions

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

Prior year adjustment

The PCC have recognised that the operation of the Winchester Wellbeing is part of the work of the church and as such should be recognised in the financial statements. The prior year adjustment gives effect to this change from 2021.

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
Notes to the Financial Statements for the year ended 31 December 2022

2 ADMINISTRATIVE INFORMATION

The charity is unincorporated and was registered on 17 September 2013 with the Charity Commission - number 1153845.

3. INCOME	Unrestricted Funds £	Restricted Funds £	Designated Funds £	TOTAL 2022 £	TOTAL 2021 £
3(a) Donations and legacies					
Voluntary Giving	95,666	-	-	95,666	96,588
Collections: (open plate)	876	-	85	961	1,535
Tax recoverable (gift aid)	24,014	-	-	24,014	22,777
Donations, appeals etc	10,530	-	2,319	12,849	4,146
Legacies	-	-	-	-	350
	<u>131,087</u>	<u>-</u>	<u>2,403</u>	<u>133,490</u>	<u>125,397</u>
3(b) Charitable Activities					
Fees for weddings and funeral:	545	-	267	812	691
Church Centre lettings - local c	29,335	-	-	29,335	15,078
Grants	1,825	-	-	1,825	-
Community Outreach	-	-	-	-	3,772
WWB & Wildfire	-	18,671	-	18,671	2,295
Parish Weekend	-	-	-	-	1,983
Furlough receipts	-	-	-	-	4,555
Other Income	1,421	7,831	208	9,460	3,904
	<u>33,125</u>	<u>26,502</u>	<u>475</u>	<u>60,102</u>	<u>32,279</u>
3(c) Trading Activities					
NONE	-	-	-	-	-
3(d) Investments					
Bank and CCLA Deposit Fund	132	341	849	1,322	80
CBF Deposit account interest	-	-	4,632	4,632	3,258
	<u>132</u>	<u>341</u>	<u>5,481</u>	<u>5,954</u>	<u>3,339</u>
TOTAL INCOME	<u>164,344</u>	<u>26,843</u>	<u>8,360</u>	<u>199,546</u>	<u>161,014</u>

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

4. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	TOTAL 2022 £	TOTAL 2021 £
4(a) Charitable activities					
Missionary and charitable giving					
Overseas: Brickworks	3,600	-	-	3,600	3,100
Embrace the Midd	400	-	-	400	400
latin link	500	-	-	500	-
Barnabas Fund	400	-	-	400	700
Tear Fund	600	-	-	600	-
Deanery Uganda	-	-	-	-	1,120
Various mission	800	-	-	800	2,050
Home: Red Cross	500	-	-	500	-
Street Pastors	500	-	-	500	500
Various	3,065	-	-	3,065	3,385
	10,365	-	-	10,365	11,255
4(b) Ministry: Diocesan parish share	73,912		-	73,912	71,534
Parish Weekend	-			-	1,983
Community Outreach	-	5,404		5,404	1,412
Church running and maintenance	76,462			76,462	69,667
Major repairs - structural renewal	-		8,190	8,190	26,037
Depreciation on equipment	4,416			4,416	2,674
Equipment	1,339			1,339	2,057
Hall & Grounds	21,492			21,492	9,125
Governance costs & Other	1,000			1,000	1,000
WWB & Wildfire	-	- 15,759		15,759	420
Other	-	- 2,559	2,331	4,890	113
	178,621	23,722	10,521	212,864	186,023
TOTAL EXPENDITURE	188,986	23,722	10,521	223,229	197,277

Included within governance costs above are amounts due to the independent examiners in relation to independent examination of £1,000 (2020: £1,000)

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
Notes to the Financial Statements for the year ended 31 December 2022

5 STAFF COSTS Included in Running and maintenance costs

Wages and salaries	45,285	
Employer's NIC		Not Applicable
Employer's pension contributio	1,178	

During the year the PCC employed part-time, a Youth Worker, a Children's Worker, Organist, Administrator and a Cleaner ,
 All eligible staff are opted into the NEST pension scheme, unless they opt out.

6 PAYMENTS TO PCC MEMBERS

The governing document of the charity allows members of the PCC to be paid for services provided, other than those provided in capacity as a council member. No other payments or expenses were paid to any other member, persons connected to them or related parties, except the reimbursement of expenses incurred on behalf of the charity.

During the year the PCC employed part-time, a Youth Worker, a Children's Worker, Organist, Administrator and a Cleaner ,
 All eligible staff are opted into the NEST pension scheme, unless they opt out.

7 FIXED ASSETS

		Church Equipment £
Tangible		
COST	At 1 January 2021	71,888
	Additions at cost	8,705
	At 31 December 2022	<u>80,593</u>
Depreciation	At 1 January 2022	62,825
	Charge for the year	4,416
	At 31 Dec 2022	<u>67,241</u>
	NBV 31 Dec 2022	<u>13,352</u>
	NBV 31 Dec 2021	<u>9,062</u>

8 CURRENT ASSETS

<i>Investments</i>	£
Market value at 1 January 2022	33,421
Revaluation gain	(3,046)
	<u>30,375</u>
Market value at 31 December 2022	30,375

9	2022 £	2021 £
Debtors		
Gift Aid tax recoverable	119	0
Prepayments and accrued income	1,207	0
Other debtors		
	<u>1,326</u>	<u>-</u>

10		
Creditors		
amounts due within one year		
Trade creditors	-	0
Accruals	5,857	0
	<u>5,857</u>	<u>-</u>

11 Funds

Restricted

Community outreach -

St Barnabas is responsible for Winchester Wellbeing and operates together with Winchester Baptist Church providing meals and company.

Groups run by the church for different age groups including youth, parents and toddlers and senior citizens

Building appeal - gifts restricted to building development

Wheeler J Trust

Defibrillator

Designated

Legacy fund

Phase 1 building work

Building Maintenance

Building appeal - gifts not restricted to building development

Analysis of Funds

	General	esignate	Restricted	Total
	-	-	-	-
Tangible fixed assets	13,352	-	-	13,352
Investments	30,375	-	-	30,375
Current assets	14,406	596,964	75,203	686,573
Current liabilities	(5,857)	-	-	(5,857)
	<u>52,276</u>	<u>596,964</u>	<u>75,203</u>	<u>724,443</u>

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
Notes to the Financial Statements for the year ended 31 December 2022

12 Movement in funds

	Balance at 1st January 2022 £	Income £	Expenses £	Transfers between funds £	Investment losses £	Balance at 31st December 2022 £
Restricted						
Community Outreach	29,344	-	2,559	(8,506)	-	18,279
WWB	48,475	18,671	15,759	-	-	51,387
Groups	2,417	5,924	5,404	-	-	2,937
Building appeal - restricted	-	63	-	-	-	63
Wheeler Jones Trust	-	2,185	-	-	-	2,185
Defibrillator	352	-	-	-	-	352
	<u>80,588</u>	<u>26,843</u>	<u>23,722</u>	<u>(8,506)</u>	<u>-</u>	<u>75,203</u>
Designated						
Legacy	639,408	8,200	9,476	(481,416)	-	156,716
Phase 1	-	-	-	429,000	-	429,000
Building Maintenance	12,133	160	1,045	-	-	11,248
Building appeal - gifts unrestric	-	-	-	-	-	-
	<u>651,541</u>	<u>8,360</u>	<u>10,521</u>	<u>(52,416)</u>	<u>-</u>	<u>596,964</u>
General funds	19,042	164,344	188,986	60,922	(3,046)	52,276
Total	<u>751,171</u>	<u>199,547</u>	<u>223,229</u>	<u>-</u>	<u>(3,046)</u>	<u>724,443</u>

Transfers from the community outreach fund and the legacy fund were made totalling £60,922. Each year amounts are transferred to cover the deficit on general funds.