

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS, WINCHESTER

Annual Report for the year ended 31st December 2023

AIMS & PURPOSES

St Barnabas Parochial Church Council (PCC) is responsible for co-operating with the Vicar, the Revd Edwin Dines, in promoting the Gospel of Jesus through 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, its land and all its ancillary buildings, fittings and furnishings.

OBJECTIVES & ACTIVITIES

The PCC is committed to enabling as many people as possible to attend our church and to live out their faith and worship as part of our church and parish communities. We do this through;

- Teaching and learning about the Gospel of Jesus
- Worship and prayer;
- Developing knowledge, personal growth and trust in God through the power and gifts of the Holy Spirit
- Discipleship
- Pastoral care
- Supporting mission, outreach and aid work

We aim to cater for all age and ability groups, particularly youth and children and the elderly and we aim always to seek God's will first in our decision making.

We have considered the Charity Commission's guidance on public benefit and the advancement of religion.

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 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. Its members consist of Clergy, Churchwardens, Treasurer, Secretary, Synod representatives and other lay members elected at the APCM's by the church members who are on the Electoral Roll, in accordance with the Church Representation Rules. It decides matters of general concern and importance to the church and parish including church expenditure.

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 Buildings and Maintenance Co-ordinator (Mike Hobby) and the Church Administrator (Heather Wilkins).

The PCC has two sub-committees: - The Buildings project Committee and The Fundraising Committee for the project. There is also an Environment Steering Group.

ADMINISTRATIVE INFORMATION

PCC members, who are also trustees, who have served at any time in 2023: -

Ex-officio Members:

Vicar:	The Revd Edwin Dines ^{1,2}
Curate:	The Revd Jamie Cann ² (from July)
Deanery Synod Members:	1) Anne Harrison 2) vacant
Churchwardens:	Pam Clark ^{1,2} Tim Harrison ^{1,2}
Elected members:	Joan Anderson ^{1,2} (Secretary) Tony Atherton Marion Fletcher ^{1,2} (Treasurer) Anne Foster ^(until end of January) Gemma Hellawell Mike Hobby ² Nina Newman, David Payne ^(until April) Stuart Rawlings ^(from April) Chris Stevens Romi Werner ^(until April) .

Notes. ¹ Standing Committee, ² Senior Leadership Team plus Heather Wilkins (Administrator)

CHARITY REGISTRATION

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

Registration Number: 1153845.

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

INDEPENDENT EXAMINER

Mr JW Fraser CGMA, ACMA.

ACHIEVEMENTS & PERFORMANCE

The PCC held six meetings in the year 2023 with an average attendance at meetings of 70%.

Proposal to General Synod.

In February the PCC submitted a proposal to the Deanery Synod via our Synod Representative Anne Harrison. We asked that they call on the Diocesan Synod to ask the General Synod to consider amending the regulation about minimum rest periods for clergy and agree to an increase in the time off currently allowed. We were delighted that this proposal went through the first two Synod meetings very quickly and is currently with the General Synod for discussion.

Our Buildings

The PCC has spent most of its time this year making decisions about the buildings development and improvements to other areas of the church buildings and in May we agreed to go forward with a 3 Phase plan for development. The Buildings Committee have worked really hard on this, working closely with Mr Oliver Goulding, our Architect and it is expected that work will actually start in the New Year.

We are mindful of being eco-friendly and the increase in energy costs this year has meant decisions have had to be made in order to keep our costs as low as possible without compromising the work of the church or the hire of our rooms, which bring in much needed income.

Welcome

In July we welcomed our new Curate, Revd Jamie Cann and his wife Jenny to St Barnabas. Although Jamie is part time and self-supporting, both he and Jenny are committed to be involved as much as possible with St Barnabas. Jamie works in Human Resources in the public sector and Jenny is the Dyslexia and Literacy Coordinator at a large secondary school. They have two adult daughters, Abbie, who is training for ordination in Bath, and Beth who is training to be a dietician. Prior to moving to St Barnabas, they were part of the congregation at Christ Church in Winchester. We are very pleased to have them with us. Jamie is certainly helping Ed with the services and Jenny gave a moving testimony at the first Women's Breakfast.

We also welcomed Jhonny Corado in October who has come to us from Guatemala for a year through Latin Link, the International Christian charity that Ed went to Guatemala with in 2022. He has been welcomed into the home of Tim and Anne Harrison and started working alongside Nina with all the children's groups and helping at Beehive, setting up, chatting to people and serving teas and coffees. He also sets the church up

on a Friday night ready for Sunday morning. We hope Jhonny will get more involved with church life once he has settled in to a way of life that is very different from home.

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. We also aim to be compliant with The Diocesan Safeguarding Matrix (2022).

Over the past 12 months we have had several Safeguarding cases which have arisen mainly from those who are accessing our different groups. People have opened up and shared things with the team and where necessary we have been in contact with and supported by the Diocesan Safeguarding Officer.

Through spotting an individual who was very distressed and being a listening ear to them, we were able to assist with appropriate support, provide food and pray with them – they said that we had been “life savers” and that they know we are a place of safety for them.

Safeguarding is on the agenda for PCC meetings and all staff and volunteers including the PCC have to undertake Safeguarding training.

Champions

The PCC continues its policy to monitor and review Church activities with Overseers reporting progress and problems via PCC members to the Senior Leadership Team, (SLT). These areas are - 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 and Mission Giving.

Environment

Annette Reid stepped back from being Environment Champion in October and we are thankful to Christina Renouf and Caroline James for stepping into the role of Co-Champions in her place. They are working specifically at getting us to A Rocha Gold Standard and devising a route plan to get us to net zero emissions by 2030. They are starting by evaluating our current Eco Church status and how we currently rate against the A Rocha standards. If you are interested in joining this Steering Group, please speak to either Caroline or Christina.

Hospitality and Welcome

“Barnie's Kitchen has continued to provide a safe warm space and a free hot evening meal one day a week for the community. Lucy Dines has led this and in February she achieved five stars from the Food Standards Agency, the highest level in their hygiene ratings. Numbers dropped off in the summer and so Barnie's took a break until November. However, numbers have not returned to pre summer level and Lucy is reviewing the way forward. We were both delighted and thankful to receive a donation

of £2,000 from the Harestock and Littleton Show organisers this year, to be used for Bernie's Kitchen.

September saw the start of an initiative by Caroline James - Women's Breakfasts! These have been very successful with the men cooking full English breakfasts for the ladies once a month on a Saturday morning. About 15-20 women from church attend and there is usually a speaker. The men's cooking has been much appreciated by all. The aim for next year is to engage with local communities and that people who don't normally come to church will be invited to come along too. It is hoped that a similar venture will start for men's breakfasts.

The Beehive, our social meeting for over 60's, continues to thrive, with 30-40 attending each week to chat and play board games. They also enjoy occasional fish and chip lunches, seated exercise classes, and various other activities. In addition, we are able to run a few trips out each year, with the highlight being the summer outing to the seaside. The club members really value it as a place to make and meet friends and for some it is their only outing in the week.

Services.

On average over the year there have been 73 adults regularly attending a Sunday service and 13 children. We have seen a number of new people attending this year.

Lunch time Communion is still offered on most Wednesday's following Beehive at 12.45pm.

Ed was able to reintroduce the use of the Communion Cup in the Spring but did so after asking for the views of the communicants at both services. There was an interesting divide between the two services as to which they favoured—using the Cup or continuing with intinction. As a result, Ed now offers both at both services.

Another Healing Service was held in May as part of the Discipleship Course.

As a result of this course both Ed and Jamie encourage us to listen to what God is saying and bring His words to the congregation in the services as appropriate. Evidence of the Holy Spirit's presence is sometimes quite palpable!

We are so grateful to all those who lead the worship in the services, Nick Thomas at the 9.00am services and various players and singers at the 10.45am service under the general oversight of Ben Whittaker who does a sterling job organising the worship groups for each week.

Ed started a new series of sermons in the autumn on Living a Mission Shaped Life. He introduced us to SCI-ing—Seeking people of peace, Connecting with them and Inviting them to Church and church activities. Home groups used the book to go with the series to encourage people to pray for and connect with, people who might be receptive to talking about God. The congregations were asked to think of events that they would feel comfortable inviting people to.

Prayer meetings.

The monthly prayer meetings continue on a Tuesday evening and it is encouraging that more people are coming to this, because nothing happens without prayer. You are encouraged to come along for just one hour if you possibly can.

Hall use and improvement.

Many improvements have been made to the hall this year and it continues to be heavily used. The walls and ceiling were painted in the summer and new double glazed UPVC windows have been installed and new blinds fitted to the windows. Acoustic panels fitted on the ceiling have much improved the quality of sound in the hall. A new fire door has also been fitted. There are around 16 community groups who use the hall or the church itself regularly each week, as well as all the church groups and activities.

Home groups.

There are currently five Home Groups and everyone is encouraged to join one. They do not all study the same material but the benefits are spiritual growth and building personal relationships. Most meet 3 or 4 times a month, especially in term time. One group runs in the afternoon on alternate weeks. Please speak to David Welchman if you would like to join one of these groups.

Vicar's Sabbatical

Our Vicar took one month of the 3-month Sabbatical he was due this year and will take the remaining time at some point in the future. Ed spent some of his time on retreat at Lee Abbey getting closer to God and reflecting on his ministry; researching Discipleship Courses and further developing the successful course he has been running for St Barnabas.

FINANCIAL OVERVIEW

Following an appeal in the spring, many of the congregation increased their giving. However, a number of people have moved, so overall our planned giving was £4,300 less than in 2022. This was offset by an increase of over £7,000 from Hall lettings.

Total General fund expenditure was similar to 2022. Energy bills increased by more than £8,000, but in 2022 we spent a significant amount on Hall improvements.

We have again used money from the Community Outreach and Legacy funds towards the cost of our Children & Youth Worker to cover the deficit of £20,000 in the General Fund. £55,000 from the Legacy Fund has been spent on the Development Project, and building work is starting in 2024.

Funds at the end of the year, totalled £616,240 for St Barnabas Church and £61,967 for Winchester Well Being.

RESERVES POLICY

The PCC has agreed a reserves policy of £60,000, which is approximately 3 months general fund expenditure. At 31st December 2023 reserves totalled about £54,500.

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.

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

Lloyds Bank. (Winchester Well Being.)

MISSION FUND

The PCC follows Biblical principles of giving ten percent of our income towards Mission, giving approximately 50-50 towards home and overseas work.

Some of the recipients include Open Doors, Winchester Street Pastors, Tearfund and the Foundation for Relief and Reconciliation in the Middle East. We also continue to support The Brickworks and John and Poppy Spens keep us up to date on what is happening in Yei, South Sudan, when they visit us. Our largest UK donation last year was to Winchester Street Pastors and the largest overseas donation was to Brickworks, divided between St Philips, Yei, Bishop Alison Theological College and the Martha Clinic.

CONCLUSION

Ed is keen to identify where people can develop their gifting and this year has seen David Welchman commence the Bishop's Permission to Preach Course, a year long course which David has described as "like doing the first year of a Degree!" The course is in fact linked with University of Durham and its standards are set by them.

Let's support David as he undertakes this training.

Caroline James has undertaken the Bishop's Commission for Mission course on outreach, "Beyond Church Walls". It is as a result of this course that Caroline started the Women's Breakfast initiative.

A number of the congregation camped together at New Wine this year and were really blessed by their experiences there. It is hoped even more of us will be able to go in 2024 now that the venue is back at Shepton Mallet!

The year ended with our 5th biennial Christmas Tree Festival and Star Trail organised once again by Lucy Dines and Caroline Taylor. This was by far the most successful with

over 560 people passing through our doors including those from special schools, 3 local schools, retirement homes and the local community. We were pleased to see a number of residents from Winchester Heights Care Home visit this year. There were 30 amazing trees submitted by the community and over 40 volunteers from Church involved in some way with the festival over the week.

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. It doesn't matter how little you can do or how often, but it all helps to enable all our social events, groups, services and outreach, etc. to run smoothly.

However, there is still a need for new volunteers to help in certain areas of our church activities, especially the children's work. Giving time is a way in which we can exercise good Stewardship of all God gives us. Please pray about this and ask God to show you where you can give an hour or two serving Him. Some opportunities are: - the worship groups, flower arranging, cleaning, children's groups both in the week and on a Sunday morning, baking, grounds maintenance, giving lifts and ad hoc calls for help.

Thanks are due too to our Churchwardens Pam Clark and Tim Harrison. 2023 has been a busy year for them both as plans for the build have progressed and other changes and repairs have been identified and worked on. Both give so much of their time to the Church in different ways.

We are so grateful to Mike Hobby too who continues to maintain and repair the fabric of our buildings. He spends so much more of his time doing work at the church than most of you will realise.

We are also very grateful to Heather Wilkins, our Parish Administrator and Operations Manager, who does more than is on her Job Description! Heather frequently has to deal with events and situations you wouldn't believe! The general public popping in, feeling ill, having accidents, needing ambulances, children on the rampage—she copes with it all!

Our Youth and children's worker Nina, deserves our thanks too. She is very popular with the children and organised and ran another successful Holiday Club this year which ended with a packed church at the Holiday Club Service as parents and carers came to see what their children had been doing and who had won the most points!!

Our love and thanks go to Revd Ed and Lucy Dines for their continued dedication to every aspect of our Church life. Ed's passion for us to know Jesus and grow in our faith, working with the Holy Spirit and all He offers us, shines through everything he does. The Discipleship Course that he designed has enabled many of the Church family to grow and step out in faith into new and exciting areas of their spiritual lives.

Ed couldn't do this without the unswerving support of his lovely wife Lucy who goes the extra mile and fills in gaps in rotas, spends hours in the hall kitchen, does gardening, cleaning, works the AV, and just about everything else when she sees

something needs doing. We are always pleased to see their three sons worship with us when they are home.

Finally, we now look ahead to 2024 and the commencement of the building work to create a new Welcome space to invite the community into. We pray that God will bless this work both with His provision and His protection and that we will see many coming to faith as a result of our belief that what we are doing is in accordance with His will.

Joan Anderson
PCC Secretary
March 2024

Approved by the PCC on March 2024 and signed on their behalf by the Revd 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 2023 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.



8 march 2024

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 2023
STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2023

Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOMING RESOURCES					
Voluntary income 3(a)	97,732	-	2,159	99,891	109,476
Charitable Activities 3(b)	49,789	39,448	3,932	93,169	60,102
Tax recoverable 3(c)	21,456	15	269	21,740	24,014
Investments 3(d)	1,155	950	13,806	15,911	5,954
TOTAL INCOMING RESOURCES	170,132	40,412	20,167	230,711	199,546
RESOURCES EXPENDED					
Charitable activities 4(a)	8,305	-	-	8,305	10,365
Ministry 4(b)	166,547	48,049	57,770	272,365	212,864
TOTAL RESOURCES EXPENDED	174,852	48,049	57,770	280,670	223,229
NET INCOMING RESOURCES BEFORE TRANSFERS	(4,720)	(7,636)	(37,603)	(49,960)	(23,683)
GROSS TRANSFERS BETWEEN FUNDS	34,953	1,033	(35,986)	0	0
Gains/losses on investment assets:	3,825			3,825	(3,046)
Net movement in Funds	34,058	(6,604)	(73,589)	(46,135)	(26,729)
Bal b/f 1 Jan 2023	52,276	75,202	596,964	724,442	751,171
Bal c/f 31 Dec 2023	86,334	68,598	523,375	678,307	724,442

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER

BALANCE SHEET AS AT 31 DECEMBER 2023

FIXED ASSETS	Notes	2023	2022
		£	£
Tangible	7	9,152	13,352
CURRENT ASSETS			
Investments	8	34,200	30,375
Debtors and prepayments	9		1,326
Short-term deposits		630,002	594,864
Cash at bank and in hand		5,053	90,384
Total		635,055	685,248
Total Current assets		669,255	716,949
LIABILITIES			
	10		
Creditors - amounts falling due within one year		100	5,857
NET CURRENT ASSETS		669,155	711,092
TOTAL NET ASSETS		678,307	724,443
PARISH FUNDS			
Unrestricted			
General Funds		86,334	52,276
Designated		523,375	596,964
	11	609,709	649,240
Restricted funds	11	68,598	75,203
Total	11	678,307	724,443

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

M Fletcher, Treasurer

T Harrison, Church Warden

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
Notes to the Financial Statements for the year ended 31 December 2023

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.

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 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.

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
Notes to the Financial Statements for the year ended 31 December 2023

2 ADMINISTRATIVE INFORMATION

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

INCOME		Unrestricted Funds	Restricted Funds	Designated Funds	TOTAL 2023	TOTAL 2022
		£	£	£	£	£
3(a)						
	Donations and legacies					
	Voluntary Giving	91,429	-	-	91,429	95,666
	Collections:	969	-		969	961
	Donations, appeals etc	5,334	-	2,159	7,493	12,849
	Legacies	-	-	-	-	
		97,732	-	2,159	99,891	109,476
3(b)						
	Charitable Activities					
	Fees for weddings and funerals	2,091	-	-	2,091	812
	Church Centre lettings	35,885	-	-	35,885	29,335
	Grants	-	2,000		2,000	1,825
	Community Outreach		5,937	-	5,937	-
	WWB	-	30,790	-	30,790	18,671
	Other Income	11,813	720	3,932	16,466	9,460
		49,789	39,448	3,932	93,169	60,102
3(c)						
	Tax Recoverable	21,456	15	269	21,740	24,014
		-	-	-	-	-
3(d)						
	Interest					
	Bank and CCLA Deposit Fund Inte	1,155	950	3,096	5,201	1,322
	CBF Deposit account interest	-	-	10,710	10,710	4,632
		1,155	950	13,806	15,911	5,954
TOTAL INCOME		170,132	40,412	20,167	230,711	199,546
		=====	=====	=====	=====	=====

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

4. EXPENDITURE					
	Unrestricted Funds £	Restricted Funds £	Designated Funds £	TOTAL 2023 £	TOTAL 2022 £
4(a)					
Charitable activities					
Missionary and charitable giving					
Overse: Brickworks	3,100	-	-	3,100	3,600
Embrace the Middle East	-	-	-	-	400
latin link	480			480	500
Barnabas Fund	600	-	-	600	400
Tear Fund	800	-	-	800	600
Samaritans Purse	500	-	-	500	-
Various mission		-	-	-	800
Home: Red Cross		-	-	-	500
Street Pastors	500	-	-	500	500
Various	2,325	-	-	2,325	3,065
	8,305	-	-	8,305	10,365
4(b)					
Ministry: Diocesan parish share	69,026		-	69,026	73,912
Community Outreach		4,672		4,672	5,404
Church running and maintenance	67,956	23,167		91,123	76,462
Major repairs - structural renewal	-			-	8,190
Depreciation on equipment	4,200			4,200	4,416
Equipment	813			813	1,339
Hall & Grounds	24,451			24,451	21,492
Governance costs & Other	100			100	1,000
Development Costs			57,770	57,770	-
WWB	-	20,210		20,210	15,759
Other	-			-	4,890
	166,547	48,049	57,770	272,365	212,864
TOTAL EXPENDITURE	174,852	48,049	57,770	280,670	223,229

Included within governance costs above are amounts due to the independent examiners in relation to independent examination of £100 (2022: £1,000)

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
Notes to the Financial Statements for the year ended 31 December 2023

5 STAFF COSTS

	£
Wages and salaries	52,778.00
Employer's NIC	0
Employer's pension contributions	2,073.00

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 a Youth Worker, and 4 different part time Children's Workers, Organist, and part time Administrator.

All eligible staff are opted into the NEST pension scheme, unless they opt out.

7

FIXED ASSETS

		Church Equipment £
Tangible		
COST	At 1 January 2023	80,593
	Additions at cost	
	At 31 December 2023	<u>80,593</u>
Depreciation	At 1 January 2023	67,241
	Charge for the year	<u>4,200</u>
	At 31 Dec 2023	<u>71,441</u>
	NBV 31 Dec 2023	<u>9,152</u>
	NBV 31 Dec 2022	<u>13,352</u>

8

INVESTMENTS

	£
Market value at 1 January 2023	30,375
Gain on revaluation	3,825
	<u>34,200</u>
Market value at 31 December 2023	34,200
	<u>34,200</u>

	2023 £	2022 £
9 Debtors		
Gift Aid tax recoverable		119
Prepayments and accrued income		1207
Other debtors		
	----- 0 =====	----- 1,326 =====
10 Creditors		
amounts due within one year		
Trade creditors	0	0
Accruals	100	5,857
	----- 100 =====	----- 5,857 =====

11 Funds

Restricted

Community outreach -

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

Building appeal - gifts restricted to building development

Defibrillator

Designated

Legacy Funds

Building appeal - gifts not restricted to building development

Analysis of Funds

	General £	Designated £	Restricted £	Total £
Tangible fixed assets	9,152	0	0	9,152
Investments	34,200	0	0	34,200
Current assets	43,082	523,375	68,598	635,055
Current liabilities	(100)	0	0	(100)
	<u>86,334</u>	<u>523,375</u>	<u>68,598</u>	<u>678,307</u>

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
Notes to the Financial Statements for the year ended 31 December 2023

12 Movement in funds

	Balance at 1st January 2023 £	Income £	Expenses £	Transfers between funds £	Investment gains £	Balance at 31st December 2023 £
Restricted						
Community Outreach	23,464	8,657	27,548		0	4,574
WWB	51,387	30,790	20,210		0	61,967
Defibrillator	352	-	291	-	0	61
other	0	965		1,033	0	1,997
	<u>75,203</u>	<u>40,412</u>	<u>48,049</u>	<u>1,033</u>	<u>0</u>	<u>68,598</u>
Designated						
Legacy	156,716		21,258	(35,986)	0	99,472
Phase 1	429,000	17,425	36,512		0	409,913
Building maintenance	11,248	520			0	11,768
Building appeal - gifts unrestrict	0	2,221	0	-	0	2,221
	<u>596,964</u>	<u>20,166</u>	<u>57,770</u>	<u>(35,986)</u>	<u>0</u>	<u>523,375</u>
General funds	52,276	170,132	174,852	34,953	3,825	86,334
Total	<u>724,443</u>	<u>230,710</u>	<u>280,670</u>	<u>0</u>	<u>3,825</u>	<u>678,307</u>

**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 2023 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.



8 march 2024

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 2023
STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2023

Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOMING RESOURCES					
Voluntary income 3(a)	97,732	-	2,159	99,891	109,476
Charitable Activities 3(b)	49,789	39,448	3,932	93,169	60,102
Tax recoverable 3(c)	21,456	15	269	21,740	24,014
Investments 3(d)	1,155	950	13,806	15,911	5,954
TOTAL INCOMING RESOURCES	170,132	40,412	20,167	230,711	199,546
RESOURCES EXPENDED					
Charitable activities 4(a)	8,305	-	-	8,305	10,365
Ministry 4(b)	166,547	48,049	57,770	272,365	212,864
TOTAL RESOURCES EXPENDED	174,852	48,049	57,770	280,670	223,229
NET INCOMING RESOURCES BEFORE TRANSFERS	(4,720)	(7,636)	(37,603)	(49,960)	(23,683)
GROSS TRANSFERS BETWEEN FUNDS	34,953	1,033	(35,986)	0	0
Gains/losses on investment assets:	3,825			3,825	(3,046)
Net movement in Funds	34,058	(6,604)	(73,589)	(46,135)	(26,729)
Bal b/f 1 Jan 2023	52,276	75,202	596,964	724,442	751,171
Bal c/f 31 Dec 2023	86,334	68,598	523,375	678,307	724,442

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER

BALANCE SHEET AS AT 31 DECEMBER 2023

FIXED ASSETS	Notes	2023	2022
		£	£
Tangible	7	9,152	13,352
CURRENT ASSETS			
Investments	8	34,200	30,375
Debtors and prepayments	9		1,326
Short-term deposits		630,002	594,864
Cash at bank and in hand		5,053	90,384
Total		635,055	685,248
Total Current assets		669,255	716,949
LIABILITIES			
	10		
Creditors - amounts falling due within one year		100	5,857
NET CURRENT ASSETS		669,155	711,092
TOTAL NET ASSETS		678,307	724,443
PARISH FUNDS			
Unrestricted			
General Funds		86,334	52,276
Designated		523,375	596,964
	11	609,709	649,240
Restricted funds	11	68,598	75,203
Total	11	678,307	724,443

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

M Fletcher, Treasurer

T Harrison, Church Warden

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
Notes to the Financial Statements for the year ended 31 December 2023

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.

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 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.

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
Notes to the Financial Statements for the year ended 31 December 2023

2 ADMINISTRATIVE INFORMATION

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

INCOME		Unrestricted Funds	Restricted Funds	Designated Funds	TOTAL 2023	TOTAL 2022
		£	£	£	£	£
3(a)						
	Donations and legacies					
	Voluntary Giving	91,429	-	-	91,429	95,666
	Collections:	969	-		969	961
	Donations, appeals etc	5,334	-	2,159	7,493	12,849
	Legacies	-	-	-	-	
		97,732	-	2,159	99,891	109,476
3(b)						
	Charitable Activities					
	Fees for weddings and funerals	2,091	-	-	2,091	812
	Church Centre lettings	35,885	-	-	35,885	29,335
	Grants	-	2,000		2,000	1,825
	Community Outreach		5,937	-	5,937	-
	WWB	-	30,790	-	30,790	18,671
	Other Income	11,813	720	3,932	16,466	9,460
		49,789	39,448	3,932	93,169	60,102
3(c)						
	Tax Recoverable	21,456	15	269	21,740	24,014
		-	-	-	-	-
3(d)						
	Interest					
	Bank and CCLA Deposit Fund Inte	1,155	950	3,096	5,201	1,322
	CBF Deposit account interest	-	-	10,710	10,710	4,632
		1,155	950	13,806	15,911	5,954
TOTAL INCOME		170,132	40,412	20,167	230,711	199,546
		=====	=====	=====	=====	=====

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

4. EXPENDITURE					
	Unrestricted Funds £	Restricted Funds £	Designated Funds £	TOTAL 2023 £	TOTAL 2022 £
4(a)					
Charitable activities					
Missionary and charitable giving					
Overse: Brickworks	3,100	-	-	3,100	3,600
Embrace the Middle East	-	-	-	-	400
latin link	480			480	500
Barnabas Fund	600	-	-	600	400
Tear Fund	800	-	-	800	600
Samaritans Purse	500	-	-	500	-
Various mission		-	-	-	800
Home: Red Cross		-	-	-	500
Street Pastors	500	-	-	500	500
Various	2,325	-	-	2,325	3,065
	8,305	-	-	8,305	10,365
4(b)					
Ministry: Diocesan parish share	69,026		-	69,026	73,912
Community Outreach		4,672		4,672	5,404
Church running and maintenance	67,956	23,167		91,123	76,462
Major repairs - structural renewal	-			-	8,190
Depreciation on equipment	4,200			4,200	4,416
Equipment	813			813	1,339
Hall & Grounds	24,451			24,451	21,492
Governance costs & Other	100			100	1,000
Development Costs			57,770	57,770	-
WWB	-	20,210		20,210	15,759
Other	-			-	4,890
	166,547	48,049	57,770	272,365	212,864
TOTAL EXPENDITURE	174,852	48,049	57,770	280,670	223,229

Included within governance costs above are amounts due to the independent examiners in relation to independent examination of £100 (2022: £1,000)

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
Notes to the Financial Statements for the year ended 31 December 2023

5 STAFF COSTS

	£
Wages and salaries	52,778.00
Employer's NIC	0
Employer's pension contributions	2,073.00

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 a Youth Worker, and 4 different part time Children's Workers, Organist, and part time Administrator.

All eligible staff are opted into the NEST pension scheme, unless they opt out.

7

FIXED ASSETS

		Church Equipment £
Tangible		
COST	At 1 January 2023	80,593
	Additions at cost	
	At 31 December 2023	<u>80,593</u>
Depreciation	At 1 January 2023	67,241
	Charge for the year	<u>4,200</u>
	At 31 Dec 2023	<u>71,441</u>
	NBV 31 Dec 2023	<u>9,152</u>
	NBV 31 Dec 2022	<u>13,352</u>

8

INVESTMENTS

	£
Market value at 1 January 2023	30,375
Gain on revaluation	3,825
	<u>34,200</u>
Market value at 31 December 2023	34,200
	<u>34,200</u>

	2023 £	2022 £
9 Debtors		
Gift Aid tax recoverable		119
Prepayments and accrued income		1207
Other debtors		
	<u>0</u>	<u>1,326</u>
	=====	=====
10 Creditors		
amounts due within one year		
Trade creditors	0	0
Accruals	100	5,857
	<u>100</u>	<u>5,857</u>
	=====	=====

11 Funds

Restricted

Community outreach -

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

Building appeal - gifts restricted to building development

Defibrillator

Designated

Legacy Funds

Building appeal - gifts not restricted to building development

Analysis of Funds

	General £	Designated £	Restricted £	Total £
Tangible fixed assets	9,152	0	0	9,152
Investments	34,200	0	0	34,200
Current assets	43,082	523,375	68,598	635,055
Current liabilities	(100)	0	0	(100)
	<u>86,334</u>	<u>523,375</u>	<u>68,598</u>	<u>678,307</u>

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
Notes to the Financial Statements for the year ended 31 December 2023

12 Movement in funds

	Balance at 1st January 2023 £	Income £	Expenses £	Transfers between funds £	Investment gains £	Balance at 31st December 2023 £
Restricted						
Community Outreach	23,464	8,657	27,548		0	4,574
WWB	51,387	30,790	20,210		0	61,967
Defibrillator	352	-	291	-	0	61
other	0	965		1,033	0	1,997
	<u>75,203</u>	<u>40,412</u>	<u>48,049</u>	<u>1,033</u>	<u>0</u>	<u>68,598</u>
Designated						
Legacy	156,716		21,258	(35,986)	0	99,472
Phase 1	429,000	17,425	36,512		0	409,913
Building maintenance	11,248	520			0	11,768
Building appeal - gifts unrestricte	0	2,221	0	-	0	2,221
	<u>596,964</u>	<u>20,166</u>	<u>57,770</u>	<u>(35,986)</u>	<u>0</u>	<u>523,375</u>
General funds	52,276	170,132	174,852	34,953	3,825	86,334
Total	<u>724,443</u>	<u>230,710</u>	<u>280,670</u>	<u>0</u>	<u>3,825</u>	<u>678,307</u>