

**PAROCHIAL CHURCH COUNCIL OF ST BARNABAS,
WINCHESTER**
**Annual Report for the year ended 31st December
2024**

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.

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 consists of the Incumbent (our Vicar), our Curate, Churchwardens, Deanery Synod Representative and members elected by those members of the church who are on the Electoral Roll of the church. It operates under the Parochial Church Council Powers Measure and is a registered charity. The PCC 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 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 also has two sub-committees: - The Buildings Committee and The Fundraising Committee for the project. There is also an Environment Steering Group.

The PCC held seven meetings in the year, including one Extraordinary Meeting convened to consider three proposals regarding car parking at the immediate front and right side of the front grassed areas.

On average, the attendance at meetings has been excellent at 91.5% this year. The November meeting was held by Zoom due to very bad weather. The majority of meetings this year have concentrated on aspects of the building works and car parking issues.

The PCC has continued its policy of using Champions to promote and support specific activities, reporting progress and problems directly to the PCC. Champions 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. The SLT then gives feedback to the PCC and the Champions.

OBJECTIVES & ACTIVITIES

The PCC has considered the Charity Commission's guidance on public benefit and the advancement of religion and 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.

ADMINISTRATIVE INFORMATION

PCC members, who are also trustees, who have served at any time in 2024:

Ex-officio Members:

Vicar: The Revd Edwin Dines^{1,2}

Curate: The Revd Jamie Cann²

Deanery Synod Member: Anne Harrison

Churchwardens: Pam Clark^{1,2}, (until April)

Tim Harrison^{1,2}

Elected members: Joan Anderson^{1,2} (Secretary),
Marion Fletcher^{1,2} (Treasurer),
Tony Atherton,
Mike Hobby²,
Judith Woods, (from April).
David Payne (from April).
Chris Stevens, (until April).
Gemma Hellowell, (until January)
Stuart Rawlings, (until February),

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

ACHIEVEMENTS & PERFORMANCE

Our Buildings

The PCC were delighted to agree to go ahead with DART, and the contract to start work on the new welcome space was signed early in February. Work

began on 3rd March. "The Link" was finished and finally handed back to us on 18th October and officially opened and blessed by Bishop David on 10th November. I think we all would agree it is a wonderful space, which can be used to link us with God, the community and each other.

Much has been achieved this year with regard to improving insulation and energy costs, and replacing fire doors and windows in various other areas.

Proposal to General Synod.

We reported last year that our (Ed's) proposal regarding a change in minimum rest times for clergy had gone through the synods and was awaiting discussion by the General Synod. We are happy to report that the proposal was accepted following debate in July and subsequently changes will be made to the terms of service of all contracted clergy in the Church of England.

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. The Diocese brought in a Safeguarding Matrix in 2022 and we are working to be compliant with it.

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

Our Safeguarding Officer, Heather Wilkins, is invited to attend PCC meetings from time to time to inform us of any major issues (anonymously) as well as Health and Safety issues. We are currently working through the Safeguarding Dashboard in areas that need to be signed off – this looks at ensuring we are following plans and procedures. A log of all DBS's is kept and checked regularly to ensure that those who require them are up to date and have completed the relevant training courses.

Over the past year we have had a few Safeguarding issues which we have reported to the Diocesan Safeguarding Officer. With their advice, some have been reported to Adult Services and we have been very grateful for their help.

Youth and Children's work

We were sorry to say goodbye to Nina Newman at Easter which left us with problems covering the children's work. We also lost Jhonny and Nikki who also helped and are so grateful to Lucy Dines for taking the lead with the Sunday Junior Church activities. In August, when we welcomed Eli Gent as our new Children's Worker, in time to plan and run yet another successful Holiday Club. This was held in the hall as the building work was in progress but was still very well attended by approx. 28 children. We also welcomed Celeste who helps each week with Junior Church. She also helps out at Light Bringers, Tiddlywinks and also Beehive!

Hospitality and Welcome

"Barnies' Kitchen" continued through the winter of 2023 until it closed in January 2024. Hot soup lunches in The Link were introduced in the autumn but the take up was low and so this was discontinued. Now we have The

Link, plans are afoot to run pop up cafes that we can invite passers- by into, and more ideas on how to use this lovely space are invited.

Services

On average over the year, there have been 60-70 people regularly attending a Sunday service and approx. 12-15 children. We have 109 people subscribed to watching online. Wednesday lunchtime communion continues at 12.45pm.

Vicar's Sabbatical

Ed was able to take the remainder of his Sabbatical this year and spent time developing plans for the spiritual growth of the congregation. New Growth Groups have been started as a result of this.

We are grateful to Tim Harrison for taking on the role of Chair of the PCC in the Vicar's absence.

Jhonny Corado

We were so sad to say goodbye to Jhonny in September after a year's placement with us through Latin Link. Jhonny worked with all the children's groups and was very popular with them. He was really valued by the people attending "Beehive" who enjoyed chatting with him each week and he helped with setting up and clearing away which was much appreciated by the regular helpers. He also helped with the worship groups and taught some of the children to play the guitar. He will be much missed.

Winchester Well Being

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

FINANCIAL OVERVIEW

General Fund income for 2024 was £160,200, approximately £10,000 less than in 2023. This was mainly because of a reduction in income from Hall Hire, due to the building works.

General Fund expenditure was £164,600, also less than 2023, partly due to a reduction in the payment to the Common Mission Fund and lower expenditure on Youth and Children workers.

Building work started in March, and we are delighted with the result.

Building costs in 2024 were £433,200 with a further payment of £43,670 due. Other costs associated with the project were £43,260.

Funds at the end of the year totalled £169,110 for St Barnabas Church and £54,679 for Winchester Well Being.

RESERVES POLICY

The PCC has agreed a reserves policy of £50,000, which is approximately 3 months general fund expenditure. At 31st December 2024 reserves totalled £50,000.

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.

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 Alan Heppell, FCA.

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

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

The highlight of the year has to be the building and opening of The Link, which has been the main focus of the PCC this year. We now have a wonderful space with great facilities and we hope to see many people in our community coming in to use it.

As always, the church cannot function without the numerous volunteers who help by giving their time and giftings in so many ways. A huge thanks goes to each one of you that helps in whatever way you can—too many to mention and someone is bound to be missed out if all were listed, but you are all so valued and appreciated. We thank God for all of you.

Unfortunately, it is still proving hard to cover all the gaps in the weekly and Sunday activities. Is this something you can help with as part of your stewardship? Please pray about where you might be able to offer some time or skill that we really need.

Special thanks go to Tim Harrison and Mike Hobby for the many hours they have spent on the buildings project this year and the jobs that have arisen since its completion.

We were delighted when our Curate Jamie was ordained as a priest at the end of June and he and his wife Jenny both take a very active part in the life of the church. Jenny undertook the Bishops Commission for Mission Course in Pastoral Care and was commissioned at the Cathedral in October, along with David Welchman who had successfully completed his Bishop's Permission to Preach Training. Our congratulations to all three.

Finally, we must thank Ed and Lucy for everything that they do for us as family as well as for the parish. Ed’s passion for seeing us all become intimate with our God and aware of the Holy Spirit within us and the gifts He gives us, overrides all he does and we have seen much growth in people’s lives as a result. Lucy, as ever, fills those gaps where ever they appear, giving up so much of her time-remembering she works in a school too! Her support of Ed is immense and she leads Junior Church and works with other children’s groups as well as heading up Hospitality. We are really blessed and thank God for them both.

Joan Anderson
PCC Secretary
March 2024

Approved by the PCC on 17th 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 2024 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.

A Heppell
FCA Independent Examiner
22 Bere Close Winchester SO22 5HY

23rd
February 2025

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2024 £	Total 2023 £
INCOMING RESOURCES						
Voluntary income	3(a)	104,556		23,411	127,967	99,891
Charitable Activities	3(b)	31,093	65,551		96,644	93,169
Tax recoverable	3(c)	23,108		2,710	25,818	21,740
Investments	3(d)	1,486	292	16,530	18,308	15,911
Total		160,243	65,843	42,651	268,737	230,711
RESOURCES EXPENDED						
Charitable activities	4(a)	10,236			10,236	8,305
Ministry	4(b)	158,599	75,504	480,682	714,785	272,365
Total		168,835	75,504	480,682	725,021	280,670
NET INCOMING RESOURCES BEFORE TRANSFERS						
		(8,592)	(9,661)	(438,031)	(456,284)	(49,960)
GROSS TRANSFERS BETWEEN FUNDS						
					-	0
GAINS/LOSSES ON INVESTMENT ASSEYS						
		1,765			1,765	3,825
Net movement in Funds		(6,827)	(9,661)	(438,031)	(454,519)	(46,135)
Bal b/f 1 January 2024		86,334	68,598	523,375	678,307	724,442
Bal c/f 31 December 2024		79,507	58,938	85,344	223,789	678,307

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER

BALANCE SHEET AS AT 31 DECEMBER 2024

FIXED ASSETS	Notes	2024 £	2023 £
Tangible	7	4,952	9,152
CURRENT ASSETS			
Investments	8	35,965	34,200
Debtors and prepayments	9		
Short-term deposits		215,488	630,002
Cash at bank and in hand		<u>11,056</u>	<u>5,053</u>
Total short-term deposits and cash		226,544	635,055
Total Current assets		262,509	669,255
LIABILITIES			
	10		
Creditors - amounts falling due within one year		43,672	100
NET CURRENT ASSETS		<u>218,837</u>	<u>669,155</u>
TOTAL NET ASSETS		<u>223,789</u>	<u>678,307</u>
PARISH FUNDS			
Unrestricted			
General Funds		79,507	86,334
Designated		<u>85,344</u>	<u>523,375</u>
	11	164,851	609,709
Restricted funds	11	58,938	68,598
Total	11	<u>223,789</u>	<u>678,307</u>

Approved by the Parochial Church Council on 17th March 2025

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 2024

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 £5000.

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.

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024 £	Total 2023 £
3(a)					
Donations and legacies					
Voluntary Giving	93,814			93,814	91,429
Collections:	1,225		5,791	7,016	969
Donations, appeals etc	9,317		20,330	29,647	7,493
Legacies	200	-	-	200	
	104,556	-	26,121	130,677	99,891
3(b)					
Charitable Activities					
Fees for weddings and funerals	698			698	2,091
Church Centre lettings	25,169			25,169	35,885
Grants		50,000		50,000	2,000
Community Outreach				-	5,937
WWB		12,643		12,643	30,790
Other Income	5,226	2,908		8,134	16,466
	31,093	65,551	-	96,644	93,169
3(c)					
Tax Recoverable	23,108			23,108	21,740
				-	
3(d)					
Interest				-	
Bank and CCLA Deposit Fund Inter	1,486	292	14,076	15,854	5,201
CBF Deposit account interest			2,454	2,454	10,710
	1,486	292	16,530	18,308	15,911
TOTAL INCOME	160,243	65,843	42,651	268,737	230,711

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

4. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	TOTAL 2024 £	TOTAL 2023 £
4(a)					
Charitable activities					
Missionary and charitable giving					
Overseas: Brickworks	2,761			2,761	3,100
Latin Link	600			600	480
Barnabas Fund				-	600
Tear Fund	640			640	800
Samaritans Purse				-	500
Jerusalem and Middle East	500			500	
Various mission	600			600	-
				-	
Home: Latin Link missionary	1,910			1,910	-
Street Pastors	500			500	500
A Rocha	500			500	
Various	2,225			2,225	2,325
	10,236	-	-	10,236	8,305
4(b)					
Ministry: Diocesan parish share	61,097			61,097	69,026
Community Outreach	879	5,310		6,189	4,672
Church running and maintenance	70,074	263		70,337	91,123
Major repairs - structural renewal			6,618	6,618	-
Depreciation on equipment	4,200			4,200	4,200
Equipment	1,312			1,312	813
Hall & Grounds	21,037		2,459	23,496	24,451
Governance costs & Other				-	100
Development Costs		50,000	471,605	521,605	57,770
WWB		19,931		19,931	20,210
Other				-	-
	158,599	75,504	480,682	714,785	272,365
TOTAL EXPENDITURE	168,835	75,504	480,682	725,021	280,670

Included within governance costs above were no amounts due to the independent examiners in relation to independent examination (2023: £100)

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

5. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	40,854	52,778
Employer's NIC		0
Employer's pension contributions	354	2,073

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 (until May), and 3 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 2024	80,593
	Disposals at cost	(5,260)
	At 31 December 2024	<u>75,333</u>
Depreciation	At 1 January 2024	71,441
	Disposals	(5,260)
	Charge for the year	4,200
	At 31 Dec 2024	<u>70,381</u>
	NBV 31 Dec 2024	<u>4,952</u>
	NBV 31 Dec 2023	<u>9,152</u>

8. INVESTMENTS

	£
Market value at 1 January 2024	34,200
Gain on revaluation	1,765
Market value at 31 December 2024	<u>35,965</u>

	2024 £	2023 £
9. Debtors		
Gift Aid tax recoverable		
Prepayments and accrued income		
Other debtors		
	<u>0</u>	<u>0</u>
10. Creditors		
Amounts due within one year		
Trade creditors	43,672	
Accruals		100
	<u>43,672</u>	<u>100</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				
Designated				
Legacy Funds				
Building appeal - gifts not restricted to building development				
Current liabilities	79,507	58,938	85,344	223,789

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

12. Movement in funds

	Balance at 1st January 2024 £	Income £	Expenses £	Transfers between funds £	Investment gains £	Balance at 31st December 2024 £
Restricted						
Community Outreach	4,574	3,200	5,165			2,609
WWB	61,967	12,643	19,931			54,679
Defibrillator	61		61			0
Grant		50,000	50,000			0
Other	1,997		347			1,650
	<u>68,598</u>	<u>65,843</u>	<u>75,504</u>	<u>0</u>	<u>0</u>	<u>58,938</u>
Designated						
Legacy	99,472		39,830	-	0	59,642
Phase 1	409,913	21,861	431,774		0	0
Building maintenance	11,768	460	9,078		0	3,150
Building appeal - gifts unrestrict	2,221	20,330		-	0	22,551
	<u>523,375</u>	<u>42,651</u>	<u>480,682</u>	<u>-</u>	<u>0</u>	<u>85,344</u>
General funds	86,334	160,243	168,835	-	1,765	79,507
Total	<u>678,307</u>	<u>268,737</u>	<u>725,021</u>	<u>0</u>	<u>1,765</u>	<u>223,789</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 2024 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.

A Heppell
FCA Independent Examiner
22 Bere Close Winchester SO22 5HY

23rd
February 2025

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2024 £	Total 2023 £
INCOMING RESOURCES						
Voluntary income	3(a)	104,556		23,411	127,967	99,891
Charitable Activities	3(b)	31,093	65,551		96,644	93,169
Tax recoverable	3(c)	23,108		2,710	25,818	21,740
Investments	3(d)	1,486	292	16,530	18,308	15,911
Total		160,243	65,843	42,651	268,737	230,711
RESOURCES EXPENDED						
Charitable activities	4(a)	10,236			10,236	8,305
Ministry	4(b)	158,599	75,504	480,682	714,785	272,365
Total		168,835	75,504	480,682	725,021	280,670
NET INCOMING RESOURCES BEFORE TRANSFERS						
		(8,592)	(9,661)	(438,031)	(456,284)	(49,960)
GROSS TRANSFERS BETWEEN FUNDS						
					-	0
GAINS/LOSSES ON INVESTMENT ASSEYS						
		1,765			1,765	3,825
Net movement in Funds		(6,827)	(9,661)	(438,031)	(454,519)	(46,135)
Bal b/f 1 January 2024		86,334	68,598	523,375	678,307	724,442
Bal c/f 31 December 2024		79,507	58,938	85,344	223,789	678,307

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER

BALANCE SHEET AS AT 31 DECEMBER 2024

FIXED ASSETS	Notes	2024 £	2023 £
Tangible	7	4,952	9,152
CURRENT ASSETS			
Investments	8	35,965	34,200
Debtors and prepayments	9		
Short-term deposits		215,488	630,002
Cash at bank and in hand		<u>11,056</u>	<u>5,053</u>
Total short-term deposits and cash		226,544	635,055
Total Current assets		262,509	669,255
LIABILITIES			
	10		
Creditors - amounts falling due within one year		43,672	100
NET CURRENT ASSETS		<u>218,837</u>	<u>669,155</u>
TOTAL NET ASSETS		<u>223,789</u>	<u>678,307</u>
PARISH FUNDS			
Unrestricted			
General Funds		79,507	86,334
Designated		<u>85,344</u>	<u>523,375</u>
	11	164,851	609,709
Restricted funds	11	58,938	68,598
Total	11	<u>223,789</u>	<u>678,307</u>

Approved by the Parochial Church Council on 17th March 2025

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 2024

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 £5000.

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.

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024 £	Total 2023 £
3(a)					
Donations and legacies					
Voluntary Giving	93,814			93,814	91,429
Collections:	1,225		5,791	7,016	969
Donations, appeals etc	9,317		20,330	29,647	7,493
Legacies	200	-	-	200	
	104,556	-	26,121	130,677	99,891
3(b)					
Charitable Activities					
Fees for weddings and funerals	698			698	2,091
Church Centre lettings	25,169			25,169	35,885
Grants		50,000		50,000	2,000
Community Outreach				-	5,937
WWB		12,643		12,643	30,790
Other Income	5,226	2,908		8,134	16,466
	31,093	65,551	-	96,644	93,169
3(c)					
Tax Recoverable	23,108			23,108	21,740
				-	
3(d)					
Interest				-	
Bank and CCLA Deposit Fund Inter	1,486	292	14,076	15,854	5,201
CBF Deposit account interest			2,454	2,454	10,710
	1,486	292	16,530	18,308	15,911
TOTAL INCOME	160,243	65,843	42,651	268,737	230,711

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

4. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	TOTAL 2024 £	TOTAL 2023 £
4(a)					
Charitable activities					
Missionary and charitable giving					
Overseas: Brickworks	2,761			2,761	3,100
Latin Link	600			600	480
Barnabas Fund				-	600
Tear Fund	640			640	800
Samaritans Purse				-	500
Jerusalem and Middle East	500			500	
Various mission	600			600	-
				-	
Home: Latin Link missionary	1,910			1,910	-
Street Pastors	500			500	500
A Rocha	500			500	
Various	2,225			2,225	2,325
	10,236	-	-	10,236	8,305
4(b)					
Ministry: Diocesan parish share	61,097			61,097	69,026
Community Outreach	879	5,310		6,189	4,672
Church running and maintenance	70,074	263		70,337	91,123
Major repairs - structural renewal			6,618	6,618	-
Depreciation on equipment	4,200			4,200	4,200
Equipment	1,312			1,312	813
Hall & Grounds	21,037		2,459	23,496	24,451
Governance costs & Other				-	100
Development Costs		50,000	471,605	521,605	57,770
WWB		19,931		19,931	20,210
Other				-	-
	158,599	75,504	480,682	714,785	272,365
TOTAL EXPENDITURE	168,835	75,504	480,682	725,021	280,670

Included within governance costs above were no amounts due to the independent examiners in relation to independent examination (2023: £100)

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

5. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	40,854	52,778
Employer's NIC		0
Employer's pension contributions	354	2,073

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 (until May), and 3 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 2024	80,593
	Disposals at cost	(5,260)
	At 31 December 2024	<u>75,333</u>
Depreciation	At 1 January 2024	71,441
	Disposals	(5,260)
	Charge for the year	4,200
	At 31 Dec 2024	<u>70,381</u>
	NBV 31 Dec 2024	<u>4,952</u>
	NBV 31 Dec 2023	<u>9,152</u>

8. INVESTMENTS

	£
Market value at 1 January 2024	34,200
Gain on revaluation	1,765
Market value at 31 December 2024	<u>35,965</u>

	2024 £	2023 £
9. Debtors		
Gift Aid tax recoverable		
Prepayments and accrued income		
Other debtors		
	<u>0</u>	<u>0</u>
10. Creditors		
Amounts due within one year		
Trade creditors	43,672	
Accruals		100
	<u>43,672</u>	<u>100</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				
Designated				
Legacy Funds				
Building appeal - gifts not restricted to building development				
Current liabilities	79,507	58,938	85,344	223,789

PAROCHIAL CHURCH COUNCIL OF ST BARNABAS CHURCH, WINCHESTER
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

12. Movement in funds

	Balance at 1st January 2024 £	Income £	Expenses £	Transfers between funds £	Investment gains £	Balance at 31st December 2024 £
Restricted						
Community Outreach	4,574	3,200	5,165			2,609
WWB	61,967	12,643	19,931			54,679
Defibrillator	61		61			0
Grant		50,000	50,000			0
Other	1,997		347			1,650
	<u>68,598</u>	<u>65,843</u>	<u>75,504</u>	<u>0</u>	<u>0</u>	<u>58,938</u>
Designated						
Legacy	99,472		39,830	-	0	59,642
Phase 1	409,913	21,861	431,774		0	0
Building maintenance	11,768	460	9,078		0	3,150
Building appeal - gifts unrestrict	2,221	20,330		-	0	22,551
	<u>523,375</u>	<u>42,651</u>	<u>480,682</u>	<u>-</u>	<u>0</u>	<u>85,344</u>
General funds	86,334	160,243	168,835	-	1,765	79,507
Total	<u>678,307</u>	<u>268,737</u>	<u>725,021</u>	<u>0</u>	<u>1,765</u>	<u>223,789</u>