

REDEEMER WINCHESTER

England & Wales · Charity number 1183897

Details

Other names REDEEMER CHURCH WINCHESTER

Status Registered

Legal form CIO

Registered 2019-06-14

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: (1) THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, PRIMARILY, BUT NOT EXCLUSIVELY, WITHIN WINCHESTER AND THE SURROUNDING NEIGHBOURHOOD; AND(2) SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE CHARITY TRUSTEES, PUT INTO PRACTICE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, INCLUDING BUT NOT LIMITED TO: THE PREVENTION AND RELIEF OF NEED HARDSHIP AND SICKNESS; THE ADVANCEMENT OF EDUCATION; AND THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE;PROVIDED THAT THE ADVANCEMENT OF SUCH PURPOSES MUST BE UNDERTAKEN IN A MANNER THAT IS CONSISTENT WITH THE DOCTRINAL DISTINCTIVES AND ETHICAL STATEMENTS AS MAY BE ADOPTED AND AMENDED BY THE CHURCH FROM TIME TO TIME.

Activities: SUNDAY WORSHIP AND BIBLE TEACHINGMID WEEK PRAYER AND BIBLE STUDYHOME GROUPSSOCIAL CONCERNADVANCING CHRISTIAN FAITHWORKING WITH OTHER

CHURCHESEDUCATION OF CHRISTIAN FAITH

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

Geography

- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£323,920	£294,646	-	-
2024-08-31	£248,782	£213,625	-	-
2023-08-31	£203,882	£197,396	-	-
2022-08-31	£156,140	£181,806	-	-
2021-08-31	£131,505	£124,107	-	-

Trustees

Name	Role	Appointed
Jonathan Andrew Clifton	Chair	2019-05-28
Christopher Benjamin Sanford		2019-05-28
Dr Christopher William Evans		2020-11-08
Gareth Davies		2020-11-08
Joshua Alfred		2025-10-06
Matthew Smyth		2025-10-06
Nathan Kent Mountney		2022-12-07

REDEEMER WINCHESTER

England & Wales - Charity number 1183897

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 AUGUST 2025

REDEEMER

WINCHESTER

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1183897

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LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1183897
DATE OF REGISTRATION	14 June 2019
START OF FINANCIAL YEAR	01 September 2024
END OF FINANCIAL YEAR	31 August 2025
TRUSTEES AS AT 31st AUGUST 2025	J. A. Clifton (Pastor, Elder) G. Davies (Elder) C. Evans (Assistant Pastor, Elder) N. K. Mountney (Elder) C. B. Sanford (Elder) J. Alfred (Elder, appointed 6th October 2025) M. Smyth (Elder, appointed 6th October 2025)
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO Foundation Registered 14th June 2019

OBJECTS

1) THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, PRIMARILY, BUT NOT EXCLUSIVELY, WITHIN WINCHESTER AND THE SURROUNDING NEIGHBOURHOOD.

2) SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE CHARITY TRUSTEES, PUT INTO PRACTICE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, INCLUDING BUT NOT LIMITED TO: THE PREVENTION AND RELIEF OF NEED, HARDSHIP AND SICKNESS; THE ADVANCEMENT OF EDUCATION; AND THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE; PROVIDED THAT THE ADVANCEMENT OF SUCH PURPOSES MUST BE UNDERTAKEN IN A MANNER THAT IS CONSISTENT WITH THE DOCTRINAL DISTINCTIVES AND ETHICAL STATEMENTS AS MAY BE ADOPTED AND AMENDED BY THE CHURCH FROM TIME TO TIME.

CORRESPONDENCE ADDRESS	Redeemer Winchester St Johns House The Broadway Winchester SO23 9BE
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PRIMARY BANKERS	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA
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INDEPENDENT EXAMINER	Rachel Goddard BA FCA
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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of Redeemer Winchester CIO on the accounts for the period ended 31st August 2025 set out on pages 7 to 13.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: Rachel Goddard BA FCA

Date:

TRUSTEES' REPORT

OBJECTIVES AND ACTIVITIES

The purposes of Redeemer Winchester are

- i) *the advancement of the Christian faith in accordance with the Basis of Faith, primarily, but not exclusively, within Winchester and the surrounding neighbourhood; and*
- ii) *such other charitable purposes as shall, in the opinion of the charity trustees, put into practice the Christian faith in accordance with the Basis of Faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life; provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements as may be adopted and amended by the Church from time to time.*

When planning and reviewing the objectives of the activities of the Church, due consideration has been given to the Charity Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

In particular, the church set out to enable people to live out their faith as part of our church in their local communities through:

- Worship and prayer
- Learning about the gospel
- Developing their knowledge and trust in Jesus
- Provision of pastoral care for those attending the church
- Missionary and outreach work

ACHIEVEMENTS AND PERFORMANCE

The Church is committed to reaching, teaching, discipling and training Christians to live out and hold out the Christian faith in Winchester and further afield. The Church welcomes members and attenders from all backgrounds and actively seeks to invite members of both the Church and the local community to benefit from its ministries.

Here is a summary of the ongoing activities of the church:

i) Sunday church services for corporate worship, prayer and teaching from the Bible

The main activity of the church is our weekly Sunday gathering at Westgate School. Not only is there a service for adults, but alongside the Sunday service are several groups for children ranging from babies to teenagers. By the end of the reporting period there was an average attendance of 250-260. Including 85-95 under 18s.

During our Sunday morning services, we covered a range of teaching series including a series on the book of Acts, the book of Exodus, the book of Jonah and the book of James. There were one-off talks that were more accessible for visitors (Encounters with Jesus).

The evening service continues to be well attended, with an average of around 60. As part of each evening service there is preaching, singing, prayer and usually an interview with one of the church members. In the evenings, we taught through the books of Isaiah, 2 Peter and Luke with some one-off talks answering common objections people have to the Christian faith.

ii) Redeemer Midweek

Midweek groups provide support, bible study and prayer in a small group setting. There were about 120 adults involved in Redeemer Midweek across 10 groups. The groups also serve as a place where members of the church can find support and practical help if they are facing difficult times.

TRUSTEES' REPORT

iii) Redeemer Women

A weekly group for women to discuss the Bible, encourage one another and pray. There were about 50 women who were involved in the group, although not all would come each week. A creche ran alongside the meeting so that new mums could take part as well. There was a spread of ages and the group included mums, shift workers and retirees. They spent most of the year going through the book of Romans.

iv) Redeemer Students

Redeemer Students is a midweek group mainly for the students who attend Redeemer. The students are mix of undergraduates and post-graduates with some from the University of Winchester and some from the Winchester School of Art.

Tom Sussex joined the staff team as a Trainee Pastor with specific responsibility for overseeing the student ministry. During the reporting period, the group moved from a Sunday afternoon to a Thursday evening. Each week the students enjoyed a cooked meal, time to chat and then time looking at the Bible in smaller groups. In the autumn term there was the annual Student Weekend Away in the New Forest which included Bible teaching on the topic of The Resurrection given by Tom. There were also walks and seminars. 30 joined us.

v) Redeemer Kids

During the reporting period, there were 5 groups meeting on a Sunday morning with about 75 0-11yr olds taking part. There is a team of volunteers who help run Redeemer Kids, headed up by the Youth and Children's Worker.

vi) Redeemer Youth

There are two groups that serve the 11-18yr olds at Redeemer. Rooted (11-14yr olds) met most Sunday mornings and three times each term for a midweek meal. There were on average about 10 who joined the group each week. On a Sunday morning they spent time looking at different passages from the Bible. Anchored (14-18s) moved to meeting every other week on a Sunday morning to meeting every other week on a Tuesday evening with about 5 meeting each week. There was a weekend away for the Rooted age group.

During the week, the church also ran a group called Re:Charge for school years 4-7. It met on a Wednesday for Bible study and games with about 10 attending each week.

vii) Ministry Training Scheme

In line with our objective to provide training, two Ministry Trainees continued into a second year with Redeemer. They received training in pastoral ministry, theology and Biblical studies through a training course based in Southampton called Equip. The Ministry Trainees also served the church as part of the Redeemer Kids and Redeemer Students team.

viii) Partnering with Reach South

As part of our objective to support gospel ministry beyond Winchester, Redeemer Winchester partnered with three other churches as part of the Reach South network. In the reporting period, Redeemer Winchester helped spear-head a new church planting venture in Chichester. Redeemer provided funds and human-resources to help with planning and launching the new church.

On top of these regular ministries, there were a number of one-off groups that met and activities that took place:

- Two Membership Matters courses were arranged for new members.
- We ran a parenting evening for families within the church.
- In April we had our bi-annual church weekend away. About 150 joined us for a weekend with up front teaching on Prayer, children's groups and activities and other social events arranged.

TRUSTEES' REPORT

- The youth group (Anchored) hosted a church-wide evening in support of persecuted Christians across the world. They cooked a three course meal (each course represented a different country) and all the money raised went to support Christians in need.
- In June we arranged for a group of 5 from a church in Slovakia to spend a weekend with our church family to increase ties between the two churches and offer training and input.

During the reporting period, the church also hosted a number of community events. There were two carol services at Christmas; a children's Turn Up and Take Part Nativity event and a Women's Christmas wreath evening. Members of the wider community attended each event.

The charity also supported the advancement of the Christian faith beyond Winchester. The church made gifts to other churches including in Slovakia, Salisbury and Sunderland.

By the end of the reporting period, the church had grown from an initial congregation of about 210 gathering on a Sunday morning, to about 270. The church has a formal register of members. In August 2024 there were 153 formal members of the church. A large proportion of the adults who attend (70 plus) were volunteering in various ways to help the church carry out its ministries.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Church as a legal entity is a Charitable Incorporated Organisation, affiliated to the Fellowship of Independent Evangelical Churches (FIEC). It is governed by a constitution dated 14 June 2019. Registered Charity status was granted on 14 June 2019 under Registration Number 1183897.

The Charity is governed by a board of Trustees who also constitute the members of the Charity and the leadership of the Church. They meet regularly (normally fortnightly) to set policy and review the activities of the Church, and their decisions are subject to the scrutiny of the members of the Church body (via church members meetings) in accordance with the Church Bye-laws (also known as 'The Church's Life and Conduct'), a document which sets out the practical workings of the Church.

Significant financial decisions are taken with the approval of the members of the Church body through a formal vote and in line with the Financial Control's Policy.

Trustees are nominated by existing trustees when they have satisfied themselves of the need of further trustees and the qualifications – spiritual and otherwise – of the person proposed for the role. The church body will then approve the nomination as specified in the Church Bye-Laws.

All trustees serve without remuneration in their capacity as Trustees with the exception of those trustees who are also Pastors of the church. Pastors receive remuneration in that capacity at levels determined by non-Pastor Trustees, as well as – in some cases – rent payments in connection with the Church Manses at levels determined by the non-Pastor Trustees, meeting separately, at or below the appropriate market levels for the relevant property. The Pastors themselves do not participate in any determination of the remuneration they receive. No other Trustees have a beneficial interest in the Church.

FINANCE

Total receipts over the reporting period (01 September 2024 – 31 August 2025) amounted to £324,221 over the year. Total outgoings were £297,221. The balances carried forward into September 2025 totalled £115,909.

A full financial report, together with statement of the Independent Examiner, is appended.

After a large uptick in spending during the previous financial year, the trustees increased spending by a more modest amount. The main areas of increased expenditure came from:

- Increased venue costs due to increases in cost of hire and new venues being leased
- The trustees agreed to subsidise some of the cost of the weekend away
- As the student ministry grew, then so costs increased as well to cover venue and food expenses a

TRUSTEES' REPORT

The Charity's funding principally comes from gifts and donations made by members of the congregation together with associated Gift Aid.

A reserves policy exists whereby – in normal circumstances – cash reserves should be retained amounting to 3 months basic operating costs (such costs being estimated at a nominal 80% of the full current-year charity budget.) In the reporting period this target was met.

It is anticipated that in the coming year there will be a substantial increase in expenditure as the church moves the Sunday morning venue and their midweek venues. The trustees expect to run a budget deficit for the year ending 31 August 2026, but to then move into a surplus again the following financial year.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 a going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document.

They 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 Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's websites. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees of the Church on 24th February 2026 and signed on their behalf by:

C. B. Sanford

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 25**

	Notes	YEAR 2025 £	YEAR 2024 £
INCOMING RESOURCES			
Incoming Resources from Generated Funds	3.1	305,631	243,907
Incoming Resources from Charitable Activities	3.2	18,036	4,698
Other Incoming Resources	3.3	253	177
TOTAL INCOMING RESOURCES		323,920	248,782
RESOURCES EXPENDED			
Charitable Activities	4.1	294,646	213,625
TOTAL RESOURCES EXPENDED		294,646	213,625
NET MOVEMENT IN FUNDS		29,274	35,157
TOTAL FUNDS BROUGHT FORWARD		89,109	53,952
TOTAL FUNDS CARRIED FORWARD		118,383	89,109

All funds received and expended by Redeemer Winchester in the period were unrestricted. Movements on all reserves and all recognised gains and losses are shown above.

All of the organisation's operations are classed as continuing.

The notes on pages 9 to 13 form part of these financial statements.

REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

**BALANCE SHEET
AS AT 31 AUGUST 2025**

	Notes	TOTAL 2025 £	TOTAL 2024 £
Fixed Assets			
Tangible Assets	8	241	482
Total Fixed Assets		241	482
Current Assets			
Debtors & Prepayments	9	56,471	22,686
Cash at Bank and in Hand	10	69,634	73,964
Total Current Assets		126,105	96,650
Creditors: Amounts falling due within one year	11	7,963	8,023
NET CURRENT ASSETS		118,142	88,627
TOTAL ASSETS less current liabilities		118,383	89,109
NET ASSETS		118,383	89,109
Funds of the Charity			
General Funds		118,383	89,109
Total Funds		118,383	89,109

Approved by the Trustees on 24th February 2026.

Signed on their behalf by Trustee

C. B. Sanford

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

1. BASIS OF PREPARATION

1.1 Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102 through the objectives as set out in the Trustees' Report.

Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

1.2 Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The trustees have prepared projections for more than 12 months from the signing of the accounts and are confident that the charity will be able to meet its financial obligations as they fall due in the foreseeable future

2. ACCOUNTING POLICIES

2.1 Income

Income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Recoverable Gift Aid is recognised when the related donation is received. Gift aid that has not been recovered by the Balance Sheet date is included as a debtor.

The Charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

2.2 Expenditure & Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Governance costs are those costs associated with the governance arrangements which primarily relate to constitutional and statutory requirements and include the strategic planning processes that contribute to the future development of the charity.

Pension contributions are charged to the statement of Financial Activities as they become payable.

2.3 Tangible Fixed Assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period.

REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

3. INCOMING RESOURCES

	2025	2024
	£	£
3.1 Incoming Resources from Generated Funds		
Voluntary Income:		
Donations, Gifts & Offerings	256,958	199,896
Gift Aid Tax Recovered	48,673	43,711
Grants	-	300
	305,631	243,907
3.2 Incoming Resources from Charitable Activities		
Student Weekend	1,299	1,456
Church Weekend	13,005	-
Events & Activities	1,420	1,668
Food Contributions	1,795	1,286
Bookstall Income	517	288
	18,036	4,698
3.3 Other Incoming Resources		
Bank & Other Interest	253	177
	253	177

4. RESOURCES EXPENDED

	Notes	TOTAL 2025	TOTAL 2024
		£	£
4.1 Charitable Activities			
Ministry Activities			
Staff Costs	5.1, 6	184,744	138,400
Venue Hire		27,860	26,551
Refreshments		1,549	2,238
Equipment Costs		1,164	541
Depreciation Expense	8	241	430
Ministry Costs		31,005	14,195
Training Activities & External Costs			
Training Costs		7,296	2,937
External Mission		19,446	10,074
Administrative Costs			
Office Premises		9,399	11,451
Office Expenses		5,170	4,985
Legal, Professional & Affiliation Fees		1,616	1,596
Benevolent Fund		5,156	227
		294,646	213,625

REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

5. DETAILS OF CERTAIN LINES OF EXPENDITURE

5.1 Trustee Expenses

	2025	2024
Number of trustees who were paid expenses	2	2
Nature of the expenses	Ministry, Training & Administrative Costs	Ministry, Training & Administrative Costs
Total amount paid	£ 1,707	£ 1,573

5.2 Trustee Remuneration

During the period, Jonathan Clifton, a trustee of Redeemer Winchester received remuneration in his capacity as Pastor, and not as a trustee, as permitted by the governing document. This was comprised of Gross Pay of £29,662 (2024: £28,521), Employer Pension Contributions of £5,191 (2024: £4,991), and Accommodation Costs of £21,676 (2024: £20,842).

During the period, Christopher Evans, a trustee of Redeemer Winchester received remuneration in his capacity as Assistant Pastor, and not as a trustee, as permitted by the governing document. This was comprised of Gross Pay of £22,483 (2024: £20,132), Employer Pension Contributions of £2,810 (2024: £2,406), and Accommodation Costs of £17,004 (2024: £18,337).

5.3 Trustee Donations

Donations from Trustees and their related parties, received without conditions, during the year amounted to £26,849 (2024: £26,295).

5.4 Related Party Transactions

Redeemer Winchester holds a perpetual lease with Jonathan Clifton for the use of residential property as a manse. The initial monthly rental was set at market value and it has been increased in line with annual inflation since. The only other payments made to the trustees or any person connected with them consisted of reimbursements for items purchased on behalf of the Church in furthering the Charity's objects. No other trustees received any remuneration or benefits in kind during the financial year.

5.5 Funds Received as Agent

Within Sundry Creditors are amounts held on behalf of other entities, which the Charity has held as agent, as follows.

		2025	2024
		£	£
Grants for ministry trainees (2024)	Received		1,000
	Paid Out		1,000
	Balance at year end	-	-
Donations to Open doors	Received	835	500
	Paid Out		500
	Balance at year end	835	-
Total	Received	835	1,500
	Paid Out	-	1,500
	Balance at year end	835	-

REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

6. STAFF COSTS AND NUMBERS

	2025	2024
	£	£
Gross Wages & Salaries	125,828	84,892
Social Security Costs	4,159	1,283
Defined Contribution Pension Scheme	14,659	12,316
Accommodation Costs	38,680	39,179
Other Costs	1,418	730
	184,744	138,400

Employees who were engaged in each of the following activities:

	TOTAL	TOTAL
	2025	2024
Charitable Activities	6	4
	6	4

No employees received emoluments in excess of £60,000 (2024: None)

7. OPERATING LEASE COMMITMENTS

The commitments under non-cancelling operating leases and capital commitments as at:

		LAND & BUILDINGS	OTHER
		£	£
31 August 2025:	Within 1 year	1,885	422
	After 1 year	-	-
31 August 2024:	Within 1 year	8,492	422
	After 1 year	1,885	1,091

8. FIXED ASSETS

		2025	2025
		Equipment	TOTAL
		£	£
Cost	1 September 2024	1,346	1,346
Additions		-	-
Disposals		-	-
Cost Value at	31 August 2025	1,346	1,346
Depreciation	1 September 2024	864	864
Charge		241	241
Disposal		-	-
Depreciation at	31 August 2025	1,105	1,105
Net Book Value	1 September 2024	482	482
Net Book Value	31 August 2025	241	241

REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

9. DEBTORS AND PREPAYMENTS

	TOTAL	TOTAL
	2025	2024
	£	£
Sundry Debtors	19,282	1,657
Accrued Income	27,407	11,298
Prepayments	9,782	9,731
	56,471	22,686
	56,471	22,686

10. CASH AT BANK AND IN HAND

	TOTAL	TOTAL
	2025	2024
	£	£
Cash at Bank & in Hand	69,634	73,964
	69,634	73,964
	69,634	73,964

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	TOTAL	TOTAL
	2025	2024
	£	£
Creditors	3,760	6,581
Sundry Creditors	835	-
PAYE & NI	3,080	1,442
Accruals	288	-
	7,963	8,023
	7,963	8,023

12. EVENTS AFTER THE REPORTING DATE

On 24th September 2025 the trustees signed a lease for a term of 5 years for the property of St John's House, The Broadway, Winchester. There is a review date after 3 years and a break in the tenancy can be served six months after the review date.

REDEEMER WINCHESTER

England & Wales - Charity number 1183897

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 AUGUST 2024

REDEEMER

WINCHESTER

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1183897

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LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1183897
DATE OF REGISTRATION	14 June 2019
START OF FINANCIAL YEAR	01 September 2023
END OF FINANCIAL YEAR	31 August 2024
TRUSTEES AS AT 31st AUGUST 2024	J. A. Clifton (Pastor, Elder) G. Davies (Elder) C. Evans (Assistant Pastor, Elder) N. K. Mountney (Elder) C. B. Sanford (Elder)
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO Foundation Registered 14th June 2019

OBJECTS

1) THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, PRIMARILY, BUT NOT EXCLUSIVELY, WITHIN WINCHESTER AND THE SURROUNDING NEIGHBOURHOOD.

2) SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE CHARITY TRUSTEES, PUT INTO PRACTICE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, INCLUDING BUT NOT LIMITED TO: THE PREVENTION AND RELIEF OF NEED, HARDSHIP AND SICKNESS; THE ADVANCEMENT OF EDUCATION; AND THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE; PROVIDED THAT THE ADVANCEMENT OF SUCH PURPOSES MUST BE UNDERTAKEN IN A MANNER THAT IS CONSISTENT WITH THE DOCTRINAL DISTINCTIVES AND ETHICAL STATEMENTS AS MAY BE ADOPTED AND AMENDED BY THE CHURCH FROM TIME TO TIME.

CORRESPONDENCE ADDRESS	Redeemer Winchester Ground Floor 12 Southgate Street Winchester SO23 9EF
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PRIMARY BANKERS	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA
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INDEPENDENT EXAMINER	Rachel Goddard BA FCA
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TRUSTEES' REPORT

OBJECTIVES AND ACTIVITIES

The purposes of Redeemer Winchester are

- i) *the advancement of the Christian faith in accordance with the Basis of Faith, primarily, but not exclusively, within Winchester and the surrounding neighbourhood; and*
- ii) *such other charitable purposes as shall, in the opinion of the charity trustees, put into practice the Christian faith in accordance with the Basis of Faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life; provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements as may be adopted and amended by the Church from time to time.*

When planning and reviewing the objectives of the activities of the Church, due consideration has been given to the Charity Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

In particular, the church set out to enable people to live out their faith as part of our church in their local communities through:

- Worship and prayer
- Learning about the gospel
- Developing their knowledge and trust in Jesus
- Provision of pastoral care for those attending the church
- Missionary and outreach work

ACHIEVEMENTS AND PERFORMANCE

The Church is committed to reaching, teaching, discipling and training Christians to live out and hold out the Christian faith in Winchester and further afield. The Church welcomes members and attenders from all backgrounds and actively seeks to invite members of both the Church and the local community to benefit from its ministries.

Here is a summary of the ongoing activities of the church:

i) Sunday church services for corporate worship, prayer and teaching from the Bible

The main activity of the church is our weekly Sunday gathering at Westgate School. Not only is there a service for adults, but alongside the Sunday service are several groups for children ranging from babies to teenagers. By the end of the reporting period there was an average attendance of 210-220, including 70-80 under 18s.

The evening service continues to be well attended, with an average of around 60. As part of each evening service there is preaching, singing, prayer and usually an interview with one of the church members.

ii) Redeemer Midweek

Midweek groups provide support, bible study and prayer in a small group setting. There were about 100 adults involved in Redeemer Midweek across 9 groups. The groups also serve as a place where members of the church can find support and practical help if they are facing difficult times.

iii) Redeemer Women

A weekly group for women to discuss the Bible, encourage one another and pray. There were about 40 women who were involved in the group, although not all would attend each week. A creche ran

TRUSTEES' REPORT

alongside the meeting so that new mums could take part as well. There was a spread of ages and the group included mums, shift workers and retirees.

iv) Redeemer Students

A network of small groups for students. During the reporting period, there were 2-3 groups meeting on a Sunday afternoon. The timing of the group was moved to an earlier slot so that students would be able to attend the Sunday evening service. Each week the students enjoyed dessert, time to chat and pray and a look at the Bible. In the autumn term there was the annual Student Weekend Away in the New Forest which included Bible teaching on the topic of The Church. There were also walks and seminars. 30 joined us.

v) Redeemer Kids

During the reporting period, there were 4 groups meeting on a Sunday morning with about 60 0-11yr olds taking part. There is a team of volunteers who help run Redeemer Kids, headed up by the Youth and Children's Worker.

vi) Redeemer Youth

There are now two groups serving the 11-18yr olds at church. An 11-14s group called Rooted which met on a Sunday morning and twice a term for a midweek meal. There was also an Anchored group for 14-18s which met on Sunday mornings every other week. Between the two groups, about 13-14 were regularly in attendance. The Rooted group also had a weekend away together for Bible teaching and group building activities.

During the week, the church also ran a group for 9-12yr olds called ReCharge. It met on a Wednesday for Bible study and games.

vii) Ministry Training Scheme

In line with our objective to provide training, two Ministry Trainees joined the church in a voluntary capacity. They received training in pastoral ministry, theology and Biblical studies through a training course based in Southampton called Equip. The Ministry Trainees also served the church as part of the Redeemer Kids and Redeemer Students team.

viii) Partnering with Reach South

As part of our objective to support gospel ministry beyond Winchester, Redeemer Winchester partnered with three other churches as part of the Reach South network. In the reporting period, Redeemer Winchester helped spear-head a new church planting venture in Chichester. Redeemer provided funds and human-resources to help with planning and launching the new church.

On top of these regular ministries, there were a number of one-off groups that met and activities that took place:

- Three Membership Matters courses were arranged for new members.
- A marriage enrichment course ran for couples within the church.
- In May the church hosted a day called Redeemer Feasts for the whole church family. The church celebrated 5years since the start of Redeemer Winchester, sang some Psalms and enjoyed food together.
- In August, the church ran a Family Fun Day for church families and their friends. There were activities for the children and food for everyone.

During the reporting period, the church also hosted a number of community events. There were two carol services at Christmas; a children's Turn Up and Take Part Nativity event and a Women's Christmas craft evening. Members of the wider community attended each event.

TRUSTEES' REPORT

The charity also supported the advancement of the Christian faith beyond Winchester. The church made gifts to other churches including in Slovakia, Salisbury and Sunderland.

By the end of the reporting period, the church had grown from an initial congregation of about 180 gathering on a Sunday morning, to about 210. The church has a formal register of members. In August 2024 there were 118 formal members of the church. A large proportion of the adults who attend (60 plus) were volunteering in various ways to help the church carry out its ministries.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Church as a legal entity is a Charitable Incorporated Organisation, affiliated to the Fellowship of Independent Evangelical Churches (FIEC). It is governed by a constitution dated 14 June 2019. Registered Charity status was granted on 14 June 2019 under Registration Number 1183897.

The Charity is governed by a board of Trustees who also constitute the members of the Charity and the leadership of the Church. They meet regularly (normally fortnightly) to set policy and review the activities of the Church, and their decisions are subject to the scrutiny of the members of the Church body (via church members meetings) in accordance with the Church Bye-laws (also known as 'The Church's Life and Conduct'), a document which sets out the practical workings of the Church.

Significant financial decisions are taken with the approval of the members of the Church body through a formal vote and in line with the Financial Control's Policy.

Trustees are nominated by existing trustees when they have satisfied themselves of the need of further trustees and the qualifications – spiritual and otherwise – of the person proposed for the role. The church body will then approve the nomination as specified in the Church Bye-Laws.

All trustees serve without remuneration in their capacity as Trustees with the exception of those trustees who are also Pastors of the church. Pastors receive remuneration in that capacity at levels determined by non-Pastor Trustees, as well as – in some cases – rent payments in connection with the Church Manses at levels determined by the non-Pastor Trustees, meeting separately, at or below the appropriate market levels for the relevant property. The Pastors themselves do not participate in any determination of the remuneration they receive. No other Trustees have a beneficial interest in the Church.

FINANCE

Total receipts over the reporting period (01 September 2023 – 31 August 2024) amounted to £248,782. Total outgoings were £213,625. The balances carried forward into September 2024 totalled £89,109.

A full financial report, together with statement of the Independent Examiner, is appended.

There was a modest increase in expenditure over the period from £197,395 (2022-23) to £213,624 (2023-24). This increase in expenditure was more than offset by an increase in giving from £203,881 (2022-2023) to £248,781 (2023-2024).

Most of the increase in expenditure was due to greater venue costs and a decision to increase giving to external causes.

The Charity's funding principally comes from gifts and donations made by members of the congregation together with associated Gift Aid. Initially, there was additional support from external trusts, but the Charity has become less reliant on trusts as a source of income.

A reserves policy exists whereby – in normal circumstances – cash reserves should be retained amounting to 3 months basic operating costs (such costs being estimated at a nominal 80% of the full current-year charity budget.) In the reporting period this target was met.

TRUSTEES' REPORT

It is anticipated that the Charity will continue its activities and overall ministry in a similar manner as for the year ended 31 August 2024.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 a going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document.

They 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 Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's websites. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees of the Church on 24 April 2025 and signed on their behalf by:

C. B. Sanford

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of Redeemer Winchester CIO on the accounts for the period ended 31st August 2024 set out on pages 7 to 13.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: Rachel Goddard BA FCA

Date:

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 24**

	Notes	YEAR 2024 £	YEAR 2023 £
INCOMING RESOURCES			
Incoming Resources from Generated Funds	3.1	243,907	191,710
Incoming Resources from Charitable Activities	3.2	4,698	12,100
Other Incoming Resources	3.3	177	72
TOTAL INCOMING RESOURCES		248,782	203,882
RESOURCES EXPENDED			
Charitable Activities	4.1	213,625	197,396
TOTAL RESOURCES EXPENDED		213,625	197,396
NET MOVEMENT IN FUNDS		35,157	6,486
TOTAL FUNDS BROUGHT FORWARD		53,952	47,466
TOTAL FUNDS CARRIED FORWARD		89,109	53,952

All funds received and expended by Redeemer Winchester in the period were unrestricted. Movements on all reserves and all recognised gains and losses are shown above.

All of the organisation's operations are classed as continuing.

The notes on pages 9 to 13 form part of these financial statements.

REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

**BALANCE SHEET
AS AT 31 AUGUST 2024**

	Notes	TOTAL 2024 £	TOTAL 2023 £
Fixed Assets			
Tangible Assets	8	482	245
Total Fixed Assets		482	245
Current Assets			
Debtors & Prepayments	9	22,686	23,698
Cash at Bank and in Hand	10	73,964	34,861
Total Current Assets		96,650	58,559
Creditors: Amounts falling due within one year	11	8,023	4,852
NET CURRENT ASSETS		88,627	53,707
TOTAL ASSETS less current liabilities		89,109	53,952
NET ASSETS		89,109	53,952
Funds of the Charity			
General Funds		89,109	53,952
Total Funds		89,109	53,952

Approved by the Trustees on 24 April 2025.

Signed on their behalf by Trustee

C. B. Sanford

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

1. BASIS OF PREPARATION

1.1 Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102 through the objectives as set out in the Trustees' Report.

Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

1.2 Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The trustees have prepared projections for more than 12 months from the signing of the accounts and are confident that the charity will be able to meet its financial obligations as they fall due in the foreseeable future

2. ACCOUNTING POLICIES

2.1 Income

Income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Recoverable Gift Aid is recognised when the related donation is received. Gift aid that has not been recovered by the Balance Sheet date is included as a debtor.

The Charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

2.2 Expenditure & Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Governance costs are those costs associated with the governance arrangements which primarily relate to constitutional and statutory requirements and include the strategic planning processes that contribute to the future development of the charity.

REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

Pension contributions are charged to the statement of Financial Activities as they become payable.

2.3 Tangible Fixed Assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period.

3. INCOMING RESOURCES

	2024	2023
	£	£
3.1 Incoming Resources from Generated Funds		
Voluntary Income:		
Donations, Gifts & Offerings	199,896	155,917
Gift Aid Tax Recovered	43,711	33,793
Grants	300	2,000
	243,907	191,710
	243,907	191,710
3.2 Incoming Resources from Charitable Activities		
Student Weekend	1,456	930
Church Weekend	-	9,270
Events & Activities	1,668	1,217
Food Contributions	1,286	386
Bookstall Income	288	296
	4,698	12,100
	4,698	12,100
3.3 Other Incoming Resources		
Bank & Other Interest	177	72
	177	72
	177	72

REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

4. RESOURCES EXPENDED

	Notes	TOTAL 2024 £	TOTAL 2023 £
4.1 Charitable Activities			
Ministry Activities			
Staff Costs	5.1, 6	138,400	127,694
Venue Hire		28,789	19,818
Equipment Costs		541	789
Depreciation Expense	8	430	226
Ministry Costs		14,195	23,431
Training Activities & External Costs			
Training Costs		2,937	1,840
External Mission		10,074	5,854
Administrative Costs			
Office Premises		11,451	11,506
Office Expenses		4,985	4,657
Legal, Professional & Affiliation Fees		1,596	879
Hardship Fund		227	700
		213,625	197,396
4.2 Governance Costs			
Legal & Professional Fees		-	-
		-	-

5. DETAILS OF CERTAIN LINES OF EXPENDITURE

5.1 Trustee Expenses & Remuneration

	2024	2023
Number of trustees who were paid expenses	2	2
Nature of the expenses	Ministry, Training & Administrative Costs	Ministry, Training & Administrative Costs
Total amount paid	£ 1,573	£ 2,760

During the period, Jonathan Clifton, a trustee of Redeemer Winchester received remuneration in his capacity as Pastor, and not as a trustee, as permitted by the governing document. This was comprised of Gross Pay of £28,521 (2023: £26,780), Employer Pension Contributions of £4,991 (2023: £4,686), and Accommodation Costs of £20,842 (2023: £19,522).

During the period, Christopher Evans, a trustee of Redeemer Winchester received remuneration in his capacity as Assistant Pastor, and not as a trustee, as permitted by the governing document. This was comprised of Gross Pay of £20,132 (2023: £19,194), Employer Pension Contributions of £2,406 (2023: £2,400), and Accommodation Costs of £18,337 (2023: £16,200).

REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

5.2 Related Party Transactions

The only other payments made to the trustees or any person connected with them consisted of reimbursements for items purchased on behalf of the Church in furthering the Charity's objects.

No other trustees received any remuneration or benefits in kind during the financial year.

Donations from Trustees and their related parties, received without conditions, during the year amounted to £26,295 (2023: £24,928).

5.3 Funds Received as Agent

Within Sundry Creditors are amounts held on behalf of other entities, which the Charity has held as agent, as follows.

		2024	2023
		£	£
Grants for ministry trainees	Received	1,000	-
	Paid Out	1,000	400
	Balance at year end	-	-
Donations to Open doors (2024) / Member's mission trip (2023)	Received	500	55
	Paid Out	500	55
	Balance at year end	-	-
Total	Received	1,500	55
	Paid Out	1,500	455
	Balance at year end	-	-

6. STAFF COSTS AND NUMBERS

	2024	2023
	£	£
Gross Wages & Salaries	84,892	79,794
Social Security Costs	1,283	1,243
Defined Contribution Pension Scheme	12,316	10,363
Accommodation Costs	39,179	35,722
Other Costs	730	571
	138,400	127,694

Employees who were engaged in each of the following activities:

	TOTAL 2024	TOTAL 2023
Charitable Activities	4	4
	4	4

No employees received emoluments in excess of £60,000 (2023: None)

REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

7. OPERATING LEASE COMMITMENTS

The commitments under non-cancelling operating leases and capital commitments as at:

		LAND & BUILDINGS	OTHER
		£	£
31 August 2024:	Within 1 year	8,492	422
	After 1 year	1,885	1,091
31 August 2023:	Within 1 year	8,492	422
	After 1 year	10,377	1,514

8. FIXED ASSETS

		2024 Equipment	2024 TOTAL
		£	£
Cost	1 September 2023	679	679
Additions		667	667
Disposals		-	-
Cost Value at	31 August 2024	<u>1,346</u>	<u>1,346</u>
Depreciation	1 September 2023	434	434
Charge		430	430
Disposal		-	-
Depreciation at	31 August 2024	<u>864</u>	<u>864</u>
Net Book Value	1 September 2023	<u>245</u>	<u>245</u>
Net Book Value	31 August 2024	<u>482</u>	<u>482</u>

9. DEBTORS AND PREPAYMENTS

	TOTAL 31 AUG 24	TOTAL 31 AUG 23
	£	£
Sundry Debtors	12,955	20,552
Prepayments	9,731	3,145
	<u>22,686</u>	<u>23,698</u>

10. CASH AT BANK AND IN HAND

	TOTAL 31 AUG 24	TOTAL 31 AUG 23
	£	£
Cash at Bank & in Hand	73,964	34,861
	<u>73,964</u>	<u>34,861</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	TOTAL 31 AUG 24	TOTAL 31 AUG 23
	£	£
Creditors	6,581	2,046
Sundry Creditors	-	-
PAYE & NI	1,442	1,396
Accruals	-	1,410
	<u>8,023</u>	<u>4,852</u>

REDEEMER WINCHESTER

England & Wales - Charity number 1183897

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 AUGUST 2023

REDEEMER

WINCHESTER

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1183897

REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

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REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1183897
DATE OF REGISTRATION	14 June 2019
START OF FINANCIAL YEAR	01 September 2022
END OF FINANCIAL YEAR	31 August 2023
TRUSTEES AS AT 31st AUGUST 2023	J. A. Clifton (Pastor, Elder) G. Davies (Elder) C. Evans (Assistant Pastor, Elder) N. K. Mountney (Elder) (Appointed 7 December 2022) C. B. Sanford (Elder)
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO Foundation Registered 14th June 2019

OBJECTS

1) THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, PRIMARILY, BUT NOT EXCLUSIVELY, WITHIN WINCHESTER AND THE SURROUNDING NEIGHBOURHOOD.

2) SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE CHARITY TRUSTEES, PUT INTO PRACTICE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, INCLUDING BUT NOT LIMITED TO: THE PREVENTION AND RELIEF OF NEED, HARDSHIP AND SICKNESS; THE ADVANCEMENT OF EDUCATION; AND THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE; PROVIDED THAT THE ADVANCEMENT OF SUCH PURPOSES MUST BE UNDERTAKEN IN A MANNER THAT IS CONSISTENT WITH THE DOCTRINAL DISTINCTIVES AND ETHICAL STATEMENTS AS MAY BE ADOPTED AND AMENDED BY THE CHURCH FROM TIME TO TIME.

CORRESPONDENCE ADDRESS	Redeemer Winchester Ground Floor 12 Southgate Street Winchester SO23 9EF
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PRIMARY BANKERS	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA
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INDEPENDENT EXAMINER	Rachel Goddard BA FCA
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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of Redeemer Winchester CIO on the accounts for the period ended 31st August 2023 set out on pages 7 to 14.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *Rachel Goddard*

Name: Rachel Goddard BA FCA

Date: 19 June 2024

TRUSTEES' REPORT

OBJECTIVES AND ACTIVITIES

The purposes of Redeemer Winchester are

- i) *the advancement of the Christian faith in accordance with the Basis of Faith, primarily, but not exclusively, within Winchester and the surrounding neighbourhood; and*
- ii) *such other charitable purposes as shall, in the opinion of the charity trustees, put into practice the Christian faith in accordance with the Basis of Faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life; provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements as may be adopted and amended by the Church from time to time.*

When planning and reviewing the objectives of the activities of the Church, due consideration has been given to the Charity Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

In particular, the church set out to enable people to live out their faith as part of our church in their local communities through:

- Worship and prayer
- Learning about the gospel
- Developing their knowledge and trust in Jesus
- Provision of pastoral care for those attending the church
- Missionary and outreach work

ACHIEVEMENTS AND PERFORMANCE

The Church is committed to reaching, teaching, discipling and training Christians to live out and hold out the Christian faith in Winchester and further afield. The Church welcomes members and attenders from all backgrounds and actively seeks to invite members of both the Church and the local community to benefit from its ministries.

Here is a summary of the ongoing activities of the church:

i) Sunday church services for corporate worship, prayer and teaching from the Bible

The main activity of the church is our weekly Sunday gathering at Westgate School. Not only is there a service for adults, but alongside the Sunday service are several groups for children ranging from babies to teenagers. By the end of the reporting period there was an average attendance of 170-180.

We also started a new evening service that met at 6pm on a Sunday. Each church service lasted about an hour and was followed by a light supper so that people could stay and chat. The evening services were well attended with around 60 adults and children coming.

ii) Redeemer Midweek

Midweek groups provide support, bible study and prayer in a small group setting. There were about 80 adults involved in Redeemer Midweek.

iii) Redeemer Women

A weekly group for women to discuss the Bible, encourage one another and pray. There were over 30 women who were involved in the group, although not all would come each week. A creche ran alongside the meeting so that new mums could take part as well.

iv) Redeemer Students

TRUSTEES' REPORT

A network of small groups for students. During the course of the evening, the students enjoy a light supper and time in smaller groups to look at the Bible and pray. Three groups meet on a Sunday evening, with around 25 in attendance. In the autumn term we had our annual Student Weekend Away in the New Forest which included Bible teaching on the topic of God's Sovereignty and Human suffering. There were also walks and seminars. 25 joined us.

v) Redeemer Kids

During the reporting period, there were 4 groups meeting on a Sunday morning with about 50 0-11yr olds taking part. There is a team of volunteers who help run Redeemer Kids, headed up by the Youth and Children's Worker.

vi) Redeemer Youth

There are a growing number of 11-18yr olds at the church. There are two groups that meet on a Sunday morning: Rooted (11-14) and Anchored (14-18). There were around 15 or so who were regularly part of the groups. There was a weekend away for the Rooted age group.

During the week, the church also ran a group for 9-12yr olds called ReCharge. It met on a Wednesday for Bible study and games.

vii) Ministry Training Scheme

In line with our objective to provide training, two Ministry Trainees joined the church in a voluntary capacity. They received training in pastoral ministry, theology and Biblical studies through a training course based in Southampton called Equip. The Ministry Trainees also served the church as part of the Redeemer Kids and Redeemer Students team.

viii) Partnering with Reach South

As part of our objective to support gospel ministry beyond Winchester, Redeemer Winchester partnered with three other churches as part of the Reach South network. In the reporting period, Redeemer Winchester helped run a training event for church-based musicians and contributed to setting up the Equip Training Course.

On top of these regular ministries, there were a number of one-off groups that met and activities that took place:

- A whole church weekend away was organised in April 2023. Nearly 140 adults and children from the church enjoyed a weekend away at Bryanston School in Blandford Forum. There were sporting activities, social events and teaching sessions on the book of Leviticus from a visiting speaker.
- Three Membership Matters courses were arranged for new members.
- We ran a marriage prep courses for a couple who got married during the year.
- The Senior Pastor spent a week in Slovakia, visiting Paradox Church and speaking on their church weekend away.
- We put on a lunch and a teaching session for parents on how help their children understand the Bible.

During the reporting period, the church also hosted a number of community events. There were two carol services at Christmas; a children's Turn Up and Take Part Nativity event and a Women's Christmas craft evening. Members of the wider community attended each event.

By the end of the reporting period, the church had grown from an initial congregation of about 140 gathering on a Sunday morning, to about 180. The church has a formal register of members. In August 2023 there were 96 formal members of the church. A large proportion of the adults who attend (60 plus) were volunteering in various ways to help the church carry out its ministries.

TRUSTEES' REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Church as a legal entity is a Charitable Incorporated Organisation, affiliated to the Fellowship of Independent Evangelical Churches (FIEC). It is governed by a constitution dated 14 June 2019. Registered Charity status was granted on 14 June 2019 under Registration Number 1183897.

The Charity is governed by a board of Trustees who also constitute the members of the Charity and the leadership of the Church. They meet regularly (normally fortnightly) to set policy and review the activities of the Church, and their decisions are subject to the scrutiny of the members of the Church body (via church members meetings) in accordance with the Church Bye-laws (also known as 'The Church's Life and Conduct'), a document which sets out the practical workings of the Church.

Significant financial decisions are taken with the approval of the members of the Church body through a formal vote and in line with the Financial Control's Policy.

Trustees are nominated by existing trustees when they have satisfied themselves of the need of further trustees and the qualifications – spiritual and otherwise – of the person proposed for the role. The church body will then approve the nomination as specified in the Church Bye-Laws.

All trustees serve without remuneration in their capacity as Trustees with the exception of those trustees who are also Pastors of the church. Pastors receive remuneration in that capacity at levels determined by non-Pastor Trustees, as well as – in some cases – rent payments in connection with the Church Manses at levels determined by the non-Pastor Trustees, meeting separately, at or below the appropriate market levels for the relevant property. The Pastors themselves do not participate in any determination of the remuneration they receive. No other Trustees have a beneficial interest in the Church.

FINANCE

Total receipts over the reporting period (01 September 2022 – 31 August 2023) amounted to £203,882 over the year. Total outgoings were £197,396. The balances carried forward into September 2023 totalled £53,952.

A full financial report, together with statement of the Independent Examiner, is appended.

After a large uptick in spending during the previous financial year, the trustees increased spending by a more modest amount. The main areas of increased expenditure came from:

- Increased venue costs due to increases in cost of hire and new venues being leased
- The trustees agreed to subsidise some of the cost of the weekend away
- As the student ministry grew, then so costs increased as well to cover venue and food expenses

The Charity's funding principally comes from gifts and donations made by members of the congregation together with associated Gift Aid. Initially, there was additional support from external trusts, but the Charity has become less reliant on trusts as a source of income.

A reserves policy exists whereby – in normal circumstances – cash reserves should be retained amounting to 3 months basic operating costs (such costs being estimated at a nominal 80% of the full current-year charity budget.) In the reporting period this target was met.

It is anticipated that the Charity will continue its activities and overall ministry in a similar manner as for the year ended 31 August 2023.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

TRUSTEES' REPORT

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 a going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document.

They 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 Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's websites. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees of the Church on 18 June 2024 and signed on their behalf by:



C. B. Sanford

REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 23**

	Notes	YEAR 2023 £	YEAR 2022 £
INCOMING RESOURCES			
Incoming Resources from Generated Funds	3.1	191,710	147,910
Incoming Resources from Charitable Activities	3.2	12,100	8,215
Other Incoming Resources	3.3	72	15
TOTAL INCOMING RESOURCES		203,882	156,140
RESOURCES EXPENDED			
Charitable Activities	4.1	197,396	181,806
TOTAL RESOURCES EXPENDED		197,396	181,806
NET MOVEMENT IN FUNDS		6,486	(25,666)
TOTAL FUNDS BROUGHT FORWARD		47,466	73,132
TOTAL FUNDS CARRIED FORWARD		53,952	47,466

All funds received and expended by Redeemer Winchester in the period were unrestricted. Movements on all reserves and all recognised gains and losses are shown above.

All of the organisation's operations are classed as continuing.

The notes on pages 9 to 14 form part of these financial statements.

REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

**BALANCE SHEET
AS AT 31 AUGUST 2023**

	Notes	TOTAL 2023 £	TOTAL 2022 £
Fixed Assets			
Tangible Assets	8	245	472
Total Fixed Assets		245	472
Current Assets			
Debtors & Prepayments	9	23,698	17,071
Cash at Bank and in Hand	10	34,861	35,567
Total Current Assets		58,559	52,638
Creditors: Amounts falling due within one year	11	4,852	5,644
NET CURRENT ASSETS		53,707	46,994
TOTAL ASSETS less current liabilities		53,952	47,466
NET ASSETS		53,952	47,466
Funds of the Charity			
General Funds		53,952	47,466
Total Funds		53,952	47,466

Approved by the Trustees on 18 June 2024.

Signed on their behalf by Trustee

C. B. Sanford



NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

1. BASIS OF PREPARATION

1.1 Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102 through the objectives as set out in the Trustees' Report.

Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

1.2 Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The trustees have prepared projections for more than 12 months from the signing of the accounts and are confident that the charity will be able to meet its financial obligations as they fall due in the foreseeable future

2. ACCOUNTING POLICIES

2.1 Income

Income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Recoverable Gift Aid is recognised when the related donation is received. Gift aid that has not been recovered by the Balance Sheet date is included as a debtor.

The Charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

2.2 Expenditure & Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023**

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Governance costs are those costs associated with the governance arrangements which primarily relate to constitutional and statutory requirements and include the strategic planning processes that contribute to the future development of the charity.

Pension contributions are charged to the statement of Financial Activities as they become payable.

2.3 Tangible Fixed Assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period.

3. INCOMING RESOURCES

	2023	2022
	£	£
3.1 Incoming Resources from Generated Funds		
Voluntary Income:		
Donations, Gifts & Offerings	155,917	118,731
Gift Aid Tax Recovered	33,793	26,979
Grants	2,000	2,200
	191,710	147,910
3.2 Incoming Resources from Charitable Activities		
Student Weekend	930	920
Church Weekend	9,270	5,365
Events & Activities	1,217	907
Food Contributions	386	654
Bookstall Income	296	369
	12,100	8,215
3.3 Other Incoming Resources		
Bank & Other Interest	72	15
	72	15

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023**

4. RESOURCES EXPENDED

	Notes	TOTAL 2023 £	TOTAL 2022 £
4.1 Charitable Activities			
Ministry Activities			
Staff Costs	5.1, 6	127,694	119,985
Venue Hire		19,818	14,090
Equipment Costs		789	576
Depreciation Expense	8	226	208
Ministry Costs		23,431	18,629
Training Activities & External Costs			
Training Costs		1,840	3,393
External Mission		5,854	6,067
Administrative Costs			
Office Premises		11,506	11,505
Office Expenses		4,657	5,358
Legal, Professional & Affiliation Fees		879	945
Hardship Fund		700	1,050
		197,396	181,806
4.2 Governance Costs			
Legal & Professional Fees		-	-
		-	-

5. DETAILS OF CERTAIN LINES OF EXPENDITURE

5.1 Trustee Expenses & Remuneration

	2023	2022
Number of trustees who were paid expenses	2	2
Nature of the expenses	Ministry, Training & Administrative Costs	Ministry, Training & Administrative Costs
Total amount paid	£ 2,760	£ 3,254

During the period, Jonathan Clifton, a trustee of Redeemer Winchester received remuneration in his capacity as Pastor, and not as a trustee, as permitted by the governing document. This was comprised of Gross Pay of £26,780 (2022: £26,000), Employer Pension Contributions of £4,686 (2022: £4,550), and Accommodation Costs of £19,522 (2022: £19,000).

During the period, Christopher Evans, a trustee of Redeemer Winchester received remuneration in his capacity as Assistant Pastor, and not as a trustee, as permitted by the governing document. This was comprised of Gross Pay of £19,194 (2022: £22,000), Employer Pension Contributions of £2,400 (2022: £2,750), and Accommodation Costs of £16,200 (2022: £11,004).

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023**

5.2 Related Party Transactions

The only other payments made to the trustees or any person connected with them consisted of reimbursements for items purchased on behalf of the Church in furthering the Charity's objects.

Donations from Trustees and their related parties, received without conditions, during the year amounted to £24,928 (2022: £22,740).

5.3 Funds Received as Agent

Within Sundry Creditors are amounts held on behalf of other entities, which the Charity has held as agent, as follows.

		2023	2022
		£	£
Grants for ministry trainees	Received	-	800
	Paid Out	400	400
	Balance at year end	<u>-</u>	<u>400</u>
Donations toward member's mission trip	Received	55	-
	Paid Out	55	-
	Balance at year end	<u>-</u>	<u>-</u>
Total	Received	55	800
	Paid Out	455	400
	Balance at year end	<u>-</u>	<u>400</u>

6. STAFF COSTS AND NUMBERS

	2023	2022
	£	£
Gross Wages & Salaries	79,794	78,830
Social Security Costs	1,243	817
Defined Contribution Pension Scheme	10,363	10,241
Accommodation Costs	35,722	30,004
Other Costs	571	93
	<u>127,694</u>	<u>119,985</u>

Employees who were engaged in each of the following activities:

	TOTAL	TOTAL
	2023	2022
Charitable Activities	<u>4</u>	<u>4</u>
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000 (2022: None)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023**

7. OPERATING LEASE COMMITMENTS

The commitments under non-cancelling operating leases and capital commitments as at:

		LAND & BUILDINGS	OTHER
		£	£
31 August 2023:	Within 1 year	8,492	422
	After 1 year	10,377	1,266
31 August 2022:	Within 1 year	8,492	422
	After 1 year	1,885	1,688

8. FIXED ASSETS

		2023 Equipment	2023 TOTAL
		£	£
Cost	1 September 2022	679	679
Additions		-	-
Disposals		-	-
Cost Value at	31 August 2023	<u>679</u>	<u>679</u>
Depreciation	1 September 2022	208	208
Charge		226	226
Disposal		-	-
Depreciation at	31 August 2023	<u>434</u>	<u>434</u>
Net Book Value	1 September 22	472	472
Net Book Value	31 August 2023	<u>245</u>	<u>245</u>

9. DEBTORS AND PREPAYMENTS

	TOTAL 31 AUG 23	TOTAL 31 AUG 22
	£	£
Sundry Debtors	20,552	14,445
Prepayments	3,145	2,626
	<u>23,698</u>	<u>17,071</u>

REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023**

10. CASH AT BANK AND IN HAND

	TOTAL	TOTAL
	31 AUG 23	31 AUG 22
	£	£
Cash at Bank & in Hand	34,861	35,567
	34,861	35,567

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	TOTAL	TOTAL
	31 AUG 23	31 AUG 22
	£	£
Creditors	2,046	1,558
Sundry Creditors	-	400
PAYE & NI	1,396	2,516
Accruals	1,410	1,170
	4,852	5,644

REDEEMER WINCHESTER

England & Wales - Charity number 1183897

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST AUGUST 2022

REDEEMER

WINCHESTER

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1183897

REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

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LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1183897
DATE OF REGISTRATION	14 June 2019
START OF FINANCIAL YEAR	01 September 2021
END OF FINANCIAL YEAR	31 August 2022
TRUSTEES AS AT 31st AUGUST 2022	J. A. Clifton (Pastor, Elder) G. Davies (Elder) C. W. Evans (Assistant Pastor, Elder) C. B. Sanford (Elder) N. K. Mountney (Elder, Appointed 7 December 2022)
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO Foundation Registered 14th June 2019

OBJECTS

1) THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, PRIMARILY, BUT NOT EXCLUSIVELY, WITHIN WINCHESTER AND THE SURROUNDING NEIGHBOURHOOD.

2) SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE CHARITY TRUSTEES, PUT INTO PRACTICE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, INCLUDING BUT NOT LIMITED TO: THE PREVENTION AND RELIEF OF NEED, HARDSHIP AND SICKNESS; THE ADVANCEMENT OF EDUCATION; AND THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE; PROVIDED THAT THE ADVANCEMENT OF SUCH PURPOSES MUST BE UNDERTAKEN IN A MANNER THAT IS CONSISTENT WITH THE DOCTRINAL DISTINCTIVES AND ETHICAL STATEMENTS AS MAY BE ADOPTED AND AMENDED BY THE CHURCH FROM TIME TO TIME

CORRESPONDENCE ADDRESS	Redeemer Winchester Ground Floor 12 Southgate Street Winchester SO23 9EF
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PRIMARY BANKERS	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA
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INDEPENDENT EXAMINER	Rachel Goddard BA FCA
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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of Redeemer Winchester CIO on the accounts for the period ended 31st August 2022 set out on pages 7 to 13.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: Rachel Goddard BA FCA

Date: 08/02/23

TRUSTEES' REPORT

OBJECTIVES AND ACTIVITIES

The purposes of Redeemer Winchester are

- i) *the advancement of the Christian faith in accordance with the Basis of Faith, primarily, but not exclusively, within Winchester and the surrounding neighbourhood; and*
- ii) *such other charitable purposes as shall, in the opinion of the charity trustees, put into practice the Christian faith in accordance with the Basis of Faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life; provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements as may be adopted and amended by the Church from time to time.*

When planning and reviewing the objectives of the activities of the Church, due consideration has been given to the Charity Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

In particular, the church set out to enable people to live out their faith as part of our church in their local communities through:

- Worship and prayer
- Learning about the gospel
- Developing their knowledge and trust in Jesus
- Provision of pastoral care for those attending the church
- Missionary and outreach work

ACHIEVEMENTS AND PERFORMANCE

The Church is committed to reaching, teaching, discipling and training Christians to carry out Gospel ministry in Winchester and further afield. The Church welcomes members and attenders from all backgrounds and actively seeks to invite members of both the Church and the local community to benefit from its ministries.

Here is a summary of the ongoing activities of the church:

i) Sunday church services for corporate worship, prayer and teaching from the Bible

The main activity of the church is our weekly Sunday gathering at Westgate School. Not only is there a service for adults, but alongside the Sunday service are several groups for children ranging from babies to teenagers.

ii) Redeemer Midweek

Midweek groups provide support, bible study and prayer in a small group setting. There were about 60 adults involved in Redeemer Midweek.

iii) Redeemer Women

A weekly group for women to discuss the Bible, encourage one another and pray. This group moved between online and in-person meetings. Over 30 women take part in the group and there is a creche that runs alongside so that new mums can take part.

iv) Redeemer Students

A network of small groups for students. During the course of the evening, the students enjoy a light supper and time in smaller groups to look at the Bible and pray. Three groups meet on a Sunday evening, with around 20 in attendance. In the autumn term we had our annual Student Weekend Away in the New Forest which included Bible teaching, walks and seminars. About 30 joined us.

TRUSTEES' REPORT

v) Redeemer Kids

During the reporting period, there were 5 groups meeting on a Sunday morning with about 50 0-14yr olds taking part. There is a team of volunteers who help run Redeemer Kids, headed up by the Youth and Children's Worker. Our midweek children's group (ReCharge for 9-11 yr olds) continued to meet on a Wednesday for Bible Study and games. There was also a weekend away arranged for the Rooted group (11-14yr olds).

vi) Ministry Training Scheme

In line with our objective to provide training, two Ministry Trainees joined the church in a voluntary capacity. They received training in pastoral ministry, theology and Biblical studies. They also served the church as part of the Redeemer Kids and Redeemer Students team.

On top of these regular ministries, there were a number of one-off groups that met and activities that took place:

- A whole church weekend away was organised in March 2022. Nearly 100 adults and children from the church enjoyed a weekend away at Bryanston School in Blandford Forum. There were sporting activities, social events and teaching sessions from a visiting speaker.
- Two Membership Matters courses were arranged for new members.
- We ran a Christianity Explored Course for anyone wanting to find out more about the Christian faith. A number from the wider community joined.
- We ran two marriage prep courses for two couples who got married over the year.
- We welcomed and hosted two Ministry Trainees from Paradox Church in Bratislava and provided training for them in church ministry.
- We put on a lunch and a teaching session for parents on how to help children use technology in a safe manner.

During the reporting period, the church also hosted a number of community events. There were two carol services at Christmas; a children's Turn Up and Take Part Nativity event and a Women's Christmas craft evening. Members of the wider community attended each event.

By the end of the reporting period, the church had grown from an initial congregation of about 100 gathering on a Sunday morning, to about 140. The church has a formal register of members. In August 2022 there were 73 formal members of the church. A large proportion of the adults who attend (40 plus) were volunteering in various ways to help the church carry out its ministries.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Church as a legal entity is a Charitable Incorporated Organisation, affiliated to the Fellowship of Independent Evangelical Churches (FIEC). It is governed by a constitution dated 14 June 2019. Registered Charity status was granted on 14 June 2019 under Registration Number 1183897.

The Charity is governed by a board of Trustees who also constitute the members of the Charity and the leadership of the Church. They meet regularly (normally fortnightly) to set policy and review the activities of the Church, and their decisions are subject to the scrutiny of the members of the Church body (via church members meetings) in accordance with the Church Bye-laws (also known as 'The Church's Life and Conduct'), a document which sets out the practical workings of the Church.

Significant financial decisions are taken with the approval of the members of the Church body through a formal vote and in line with the Financial Control's Policy.

Trustees are nominated by existing trustees when they have satisfied themselves of the need of further trustees and the qualifications – spiritual and otherwise – of the person proposed for the role. The church body will then approve the nomination as specified in the Church Bye-Laws.

TRUSTEES' REPORT

All trustees serve without remuneration in their capacity as Trustees with the exception of those trustees who are also Pastors of the church. Pastors receive remuneration in that capacity at levels determined by non-Pastor Trustees, as well as – in some cases – rent payments in connection with the Church Manses at levels determined by the non-Pastor Trustees, meeting separately, at or below the appropriate market levels for the relevant property. The Pastors themselves do not participate in any determination of the remuneration they receive. No other Trustees have a beneficial interest in the Church.

FINANCE

Total receipts over the reporting period (01 September 2021 – 31 August 2022) amounted to £156,141 over the year. Total outgoings were £181,806. The balances carried forward into September 2022 totalled £47,467.

A full financial report, together with statement of the Independent Examiner, is appended.

There was a large increase Charity expenditure from £124,107 to £181,806. The main factors contributing to that increase were:

- As Covid regulations eased, then the Charity was able to be more active – running more events and renting more space.
- The charity employed a part-time administrator.
- One member of staff moved from a part-time role to a full-time role.
- The trustees agreed to subsidise some of the cost of the weekend away
- The church gave a large donation (£5,000) to Trinity Church Sunderland to further the objective of advancing the Christian faith beyond Winchester.

Some of the increase in spending was offset by an increase in income. The Charity's funding principally comes from gifts and donations made by members of the congregation together with associated Gift Aid. Initially, there was additional support from external trusts, but the Charity has become less reliant on trusts as a source of income.

A reserves policy exists whereby – in normal circumstances – cash reserves should be retained amounting to 3 months basic operating costs (such costs being estimated at a nominal 80% of the full current-year charity budget.) In the reporting period this target was met.

It is anticipated that the Charity will continue its activities and overall ministry in a similar manner as for the year ended 31 August 2023.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 a going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

TRUSTEES' REPORT

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document.

They 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 Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's websites. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees of the Church on 14 February, 2023 and signed on their behalf by:

C. B. Sanford

REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	YEAR 2022 £	YEAR 2021 £
INCOMING RESOURCES			
Incoming Resources from Generated Funds	3.1	147,910	131,399
Incoming Resources from Charitable Activities	3.2	8,215	107
Other Incoming Resources	3.3	15	-
TOTAL INCOMING RESOURCES		156,140	131,506
RESOURCES EXPENDED			
Charitable Activities	4.1	181,806	124,107
TOTAL RESOURCES EXPENDED		181,806	124,107
NET MOVEMENT IN FUNDS		(25,666)	7,399
TOTAL FUNDS BROUGHT FORWARD		73,132	65,733
TOTAL FUNDS CARRIED FORWARD		47,466	73,132

All funds received and expended by Redeemer Winchester in the period were unrestricted. Movements on all reserves and all recognised gains and losses are shown above.

All of the organisation's operations are classed as continuing.

The notes on pages 9 to 12 form part of these financial statements.

REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31 AUGUST 2022

	Notes	TOTAL 2022 £	TOTAL 2021 £
Fixed Assets			
Tangible Assets	8	472	-
Total Fixed Assets		472	-
Current Assets			
Debtors & Prepayments	9	17,071	5,029
Cash at Bank and in Hand	10	35,567	69,768
Total Current Assets		52,638	74,797
Creditors: Amounts falling due within one year	11	5,644	1,665
NET CURRENT ASSETS		46,994	73,132
TOTAL ASSETS less current liabilities		47,466	73,132
NET ASSETS		47,466	73,132
Funds of the Charity			
General Funds		47,466	73,132
Total Funds		47,466	73,132

Approved by the Trustees on 14 February 2023

Signed on their behalf by Trustee

C. B. Sanford

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

1. BASIS OF PREPARATION

1.1 Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102 through the objectives as set out in the Trustees' Report.

Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

1.2 Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The trustees have prepared projections for more than 12 months from the signing of the accounts and are confident that the charity will be able to meet its financial obligations as they fall due in the foreseeable future

2. ACCOUNTING POLICIES

2.1 Income

Income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Recoverable Gift Aid is recognised when the related donation is received. Gift aid that has not been recovered by the Balance Sheet date is included as a debtor.

The Charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

2.2 Expenditure & Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022**

Governance costs are those costs associated with the governance arrangements which primarily relate to constitutional and statutory requirements and include the strategic planning processes that contribute to the future development of the charity.

Pension contributions are charged to the statement of Financial Activities as they become payable.

2.3 Tangible Fixed Assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period.

3. INCOMING RESOURCES

	2022	2021
	£	£
3.1 Incoming Resources from Generated Funds		
Voluntary Income:		
Donations, Gifts & Offerings	118,731	100,725
Gift Aid Tax Recovered	26,979	22,923
Grants	2,200	7,750
	147,910	131,398
3.2 Incoming Resources from Charitable Activities		
Student Weekend	920	-
Church Weekend	5,365	-
Events & Activities	907	85
Food Contributions	654	22
Bookstall Income	369	-
	8,215	107
3.3 Other Incoming Resources		
Bank & Other Interest	15	-
	15	-

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022**

4. RESOURCES EXPENDED

	Notes	TOTAL 2022 £	TOTAL 2021 £
4.1 Charitable Activities			
Ministry Activities			
Staff Costs	5.1, 6	119,985	85,174
Venue Hire		14,090	6,355
Equipment Costs		576	1,672
Depreciation Expense	8	208	-
Ministry Costs		18,629	4,434
Training Activities & External Costs			
Training Costs		3,393	4,861
External Mission		6,067	4,003
Administrative Costs			
Office Premises		11,505	9,489
Office Expenses		5,358	4,675
Legal, Professional & Affiliation Fees		945	3,444
Hardship Fund		1,050	-
		181,806	124,107

5. DETAILS OF CERTAIN LINES OF EXPENDITURE

5.1 Trustee Expenses & Remuneration

	2022	2021
Number of trustees who were paid expenses	2	2
Nature of the expenses	Ministry, Training & Administrative Costs	Ministry, Training & Administrative Costs
Total amount paid	£ 3,254	£ 3,996

During the period, Jonathan Clifton, a trustee of Redeemer Winchester received remuneration in his capacity as Pastor, and not as a trustee, as permitted by the governing document. This was comprised of Gross Pay of £26,000 (2021: £26,000), Employer Pension Contributions of £4,550 (2021: £4,550), and Accommodation Costs of £19,000 (2021: £19,000).

During the period, Christopher Evans, a trustee of Redeemer Winchester received remuneration in his capacity as Assistant Pastor, and not as a trustee, as permitted by the governing document. This was comprised of Gross Pay of £22,000 (2021: £10,000), Employer Pension Contributions of £2,750 (2021: £1,000), and Accommodation Costs of £11,004 (2021: £11,394).

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022**

5.2 Related Party Transactions

The only other payments made to the trustees or any person connected with them consisted of reimbursements for items purchased on behalf of the Church in furthering the Charity's objects.

6. STAFF COSTS AND NUMBERS

	2022	2021
	£	£
Gross Wages & Salaries	78,830	48,000
Social Security Costs	817	-
Defined Contribution Pension Scheme	10,241	6,750
Accommodation Costs	30,004	30,394
Other Costs	93	30
	119,985	85,174
	119,985	85,174

Employees who were engaged in each of the following activities:

	TOTAL	TOTAL
	2022	2021
Charitable Activities	4	3
	4	3
	4	3

No employees received emoluments in excess of £60,000 (2020: None)

7. OPERATING LEASE COMMITMENTS

The commitments under non-cancelling operating leases and capital commitments as at:

		LAND & BUILDINGS	OTHER
		£	£
31st August 2022:	Within 1 year	8,492	422
	After 1 year	1,885	1,688
31st August 2021:	Within 1 year	8,492	423
	After 1 year	10,615	1,798

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022**

8. FIXED ASSETS

	2022	2021
	Equipment	TOTAL
	£	£
Cost brought forward	-	-
Additions	679	-
Disposals	-	-
Cost carried forward	679	-
Depreciation brought forward	-	-
Charge	208	-
Disposal	-	-
Depreciation carried forward	208	-
Net book value brought forward	-	-
Net book value carried forward	472	-

9. DEBTORS AND PREPAYMENTS

	TOTAL	TOTAL
	31 AUG 22	31 AUG 21
	£	£
Sundry Debtors	1,558	3,971
Prepayments & Accrued Income	15,514	1,058
	17,071	5,029

10. CASH AT BANK AND IN HAND

	TOTAL	TOTAL
	31 AUG 22	31 AUG 21
	£	£
Cash at Bank & in Hand	35,567	69,768
	35,567	69,768

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	TOTAL	TOTAL
	31 AUG 22	31 AUG 21
	£	£
Creditors	1,558	-
Sundry Creditors	400	105
PAYE & NI	2,516	1,046
Accruals	1,170	514
	5,644	1,665

REDEEMER WINCHESTER

England & Wales - Charity number 1183897

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST AUGUST 2021

REDEEMER

WINCHESTER

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1183897

REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

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REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1183897
DATE OF REGISTRATION	14 June 2019
START OF FINANCIAL YEAR	01 September 2020
END OF FINANCIAL YEAR	31 August 2021
TRUSTEES AS AT 31st AUGUST 2020	J. A. Clifton (Pastor, Elder) G. Davies (Elder) (Appointed 8 November 2020) C. Evans (Assistant Pastor, Elder) (Appointed 8 November 2020) C. B. Sanford (Elder)
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO Foundation Registered 14th June 2019

OBJECTS

1) THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, PRIMARILY, BUT NOT EXCLUSIVELY, WITHIN WINCHESTER AND THE SURROUNDING NEIGHBOURHOOD.

2) SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE CHARITY TRUSTEES, PUT INTO PRACTICE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, INCLUDING BUT NOT LIMITED TO: THE PREVENTION AND RELIEF OF NEED, HARDSHIP AND SICKNESS; THE ADVANCEMENT OF EDUCATION; AND THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE; PROVIDED THAT THE ADVANCEMENT OF SUCH PURPOSES MUST BE UNDERTAKEN IN A MANNER THAT IS CONSISTENT WITH THE DOCTRINAL DISTINCTIVES AND ETHICAL STATEMENTS AS MAY BE ADOPTED AND AMENDED BY THE CHURCH FROM TIME TO TIME.

CORRESPONDENCE ADDRESS	Redeemer Winchester Ground Floor 12 Southgate Street Winchester SO23 9EF
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PRIMARY BANKERS	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA
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INDEPENDENT EXAMINER	Rachel Goddard BA FCA
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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of Redeemer Winchester CIO on the accounts for the period ended 31st August 2021 set out on pages 9 to 18.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: Rachel Goddard BA FCA

Date:

TRUSTEES' REPORT

OBJECTIVES AND ACTIVITIES

The purposes of Redeemer Winchester are

- i) *the advancement of the Christian faith in accordance with the Basis of Faith, primarily, but not exclusively, within Winchester and the surrounding neighbourhood; and*
- ii) *such other charitable purposes as shall, in the opinion of the charity trustees, put into practice the Christian faith in accordance with the Basis of Faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life; provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements as may be adopted and amended by the Church from time to time.*

When planning and reviewing the objectives of the activities of the Church, due consideration has been given to the Charity Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, the church set out to enable ordinary people to live out their faith as part of our church in their local communities through:

- Worship and prayer
- Learning about the gospel
- Developing their knowledge and trust in Jesus
- Provision of pastoral care for those attending the church
- Missionary and outreach work

ACHIEVEMENTS AND PERFORMANCE

The Church is committed to reaching, teaching, discipling and training Christians to carry out Gospel ministry in Winchester and further afield. The Church welcomes members and attenders from all backgrounds and actively seeks to invite members of both the Church and the local community to benefit from its ministries.

The reporting period (September 2020 to August 2021) was heavily impacted by the effects of the pandemic and various changes in COVID guidelines and restrictions.

Here is a summary of the ongoing activities of the church:

i) Sunday church services for corporate worship, prayer and teaching from the Bible
Between September and December, the church was able to meet on most Sundays, moving from King's School to Westgate School in order to provide more space for the growing congregation. From January to March, our Sunday activities moved back on-line until the church was able to use St Michael's as a venue, before finally settling again at Westgate School.

ii) Redeemer Midweek

Midweek groups provide support, bible study and prayer in a small group setting. These happened largely over Zoom during the period. There were about 40 adults involved in Redeemer Midweek.

iii) Redeemer Women

A weekly group for women to discuss the Bible, encourage one another and pray. This group moved between online and in-person meetings. Over 20 women take part in the group.

iii) Redeemer Students

A network of small groups for students. During the course of the evening, the students enjoy a light supper and time in smaller groups to look at the Bible and pray. In the autumn term, the students were able to meet in-person in groups of six and as restrictions tightened the groups moved online. Between

TRUSTEES' REPORT

15-20 students were part of the group and benefited from teaching from the book of 1 Peter, sessions on dealing with Anxiety and Depression and online social events.

iv) Redeemer Kids

The number of under 18s grew in the period to around 30. As COVID regulations allowed, the church provided child-specific teaching on a Sunday morning both in-person and online. The children's groups moved from two to four to cater for the increased numbers. There is a team of volunteers who help run Redeemer Kids, headed up by the Youth and Children's Worker who was appointed in September 2020.

v) Ministry Training Scheme

In line with our objective to provide training, two Ministry Trainees joined the church in a voluntary capacity. They received training in pastoral ministry, theology and Biblical studies. They also served the church in as part of the Redeemer Kids and Redeemer Students team.

On top of these regular ministries there were several new ministries and one-off initiatives:

- A new midweek group was started up for 8-11yr olds. Initially called Bible Believers, it then changed its name to ReCharge. The group is overseen by the Youth and Children's Worker and provides further in-depth discussion on the Bible on a Wednesday after school.
- Three Membership Matters courses were arranged for new members.
- The first Redeemer Extra event was held. The purpose of these events is to provide teaching on a specific issue or topic.
- The first Marriage Matters course was run for those married in the church to offer support and wisdom in order to strengthen marriages.
- Two Marriage Prep Courses were run for those planning to get married.
- The church also organised two baptism services with four people being baptised.

During the reporting period, the church also hosted a number of community events. There were two carol services at Christmas; a family friendly Christmas trail around Winchester and a similar trail at Easter. Members of the wider community attended each event.

By the end of the reporting period, the church had grown from an initial congregation of about 80 gathering on a Sunday morning, to about 100. The church has a formal register of members. In August 2021 there were 69 formal members of the church. A large proportion of the adults who attend (30 plus) were volunteering in various ways to help the church carry out its ministries.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Church as a legal entity is a Charitable Incorporated Organisation, affiliated to the Fellowship of Independent Evangelical Churches (FIEC). It is governed by a Constitution dated 14 June 2019. Registered Charity status was granted on 14 June 2019 under Registration Number 1183897.

The Charity is governed by a board of Trustees who also constitute the members of the Charity and the leadership of the Church. They meet regularly (normally fortnightly) to set policy and review the activities of the Church, and their decisions are subject to the scrutiny of the members of the Church body (via church members meetings) in accordance with the Church Bye-laws (also known as 'The Church's Life and Conduct'), a document which sets out the practical workings of the Church.

Significant financial decisions are taken with the approval of the members of the Church body through a formal vote and in line with the Financial Control's Policy.

Trustees are nominated by existing trustees when they have satisfied themselves of the need of further trustees and the qualifications – spiritual and otherwise – of the person proposed for the role. The church body will then approve the nomination as specified in the Church Bye-Laws.

TRUSTEES' REPORT

All trustees serve without remuneration in their capacity as Trustees with the exception of those trustees who are also Pastors of the church. Pastors receive remuneration in that capacity at levels determined by non-Pastor Trustees, as well as – in some cases – rent payments in connection with the Church Manses at levels determined by the non-Pastor Trustees, meeting separately, at or below the appropriate market levels for the relevant property. The Pastors themselves do not participate in any determination of the remuneration they receive. No other Trustees have a beneficial interest in the Church.

FINANCE

Total receipts over the reporting period (01 September 2020 – 31 August 2021) amounted to £131,505 over the year. Total outgoings were £124,107. The balances carried forward into September 2020 totalled £73,131.

A full financial report, together with statement of the Independent Examiner, is appended.

The regular outgoings of the charity have increased year on year, but an accompanying rise in church membership and contributions, have enabled this increase to be met, while maintaining reserves.

The Charity's funding principally comes from gifts and donations made by members of the congregation together with associated Gift Aid. Initially, there was additional support from external trusts, but the Charity has become less reliant on trusts as a source of income.

A reserves policy exists whereby – in normal circumstances – cash reserves should be retained amounting to 3 months basic operating costs (such costs being estimated at a nominal 80% of the full current-year charity budget.) In the reporting period this target was met.

It is anticipated that the Charity will continue its activities and overall ministry in a similar manner as for the year ended 31 August 2021.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 a going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document.

They 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.

TRUSTEES' REPORT

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's websites. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees of the Church on _____ and signed on their behalf
by:

C. B. Sanford

REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 21**

	Notes	YEAR 2021 £	15 MONTH PERIOD 2020 £
INCOMING RESOURCES			
Incoming Resources from Generated Funds	3.1	131,398	203,340
Incoming Resources from Charitable Activities	3.2	107	797
Other Incoming Resources		-	-
TOTAL INCOMING RESOURCES		131,505	204,136
RESOURCES EXPENDED			
Costs of Generating Funds		-	-
Charitable Activities	4.1	124,107	138,030
Governance Costs	4.2	-	374
Other Resources Expended		-	-
TOTAL RESOURCES EXPENDED		124,107	138,404
NET MOVEMENT IN FUNDS		7,398	65,733
TOTAL FUNDS BROUGHT FORWARD		65,733	-
TOTAL FUNDS CARRIED FORWARD		73,131	65,733

All funds received and expended by Redeemer Winchester in the period were unrestricted. Movements on all reserves and all recognised gains and losses are shown above.

All of the organisation's operations are classed as continuing.

The notes on pages 9 to 12 form part of these financial statements.

REDEEMER WINCHESTER
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31 AUGUST 2021

	Notes	TOTAL 2021 £	TOTAL 2020 £
Fixed Assets			
Tangible Assets		-	-
Total Fixed Assets		-	-
Current Assets			
Debtors & Prepayments	8	5,029	8,690
Cash at Bank and in Hand	9	69,768	60,262
Total Current Assets		74,797	68,952
Creditors: Amounts falling due within one year	10	1,665	3,219
NET CURRENT ASSETS		73,132	65,733
TOTAL ASSETS less current liabilities		73,132	65,733
NET ASSETS		73,132	65,733
Funds of the Charity			
General Funds		73,132	65,733
Total Funds		73,132	65,733

Approved by the Trustees on

Signed on their behalf by Trustee

C. B. Sanford

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

1. BASIS OF PREPARATION

1.1 Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102 through the objectives as set out in the Trustees' Report.

Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

1.2 Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The trustees have prepared projections for more than 12 months from the signing of the accounts and are confident that the charity will be able to meet its financial obligations as they fall due in the foreseeable future

2. ACCOUNTING POLICIES

2.1 Income

Income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Recoverable Gift Aid is recognised when the related donation is received. Gift aid that has not been recovered by the Balance Sheet date is included as a debtor.

The Charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

2.2 Expenditure & Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Governance costs are those costs associated with the governance arrangements which primarily relate to constitutional and statutory requirements and include the strategic planning processes that contribute to the future development of the charity.

Pension contributions are charged to the statement of Financial Activities as they become payable.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

2.3 Tangible Fixed Assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period.

There were no such assets in the current or previous accounting periods.

3. INCOMING RESOURCES

	2021	2020
	£	£
3.1 Incoming Resources from Generated Funds		
Voluntary Income:		
Donations, Gifts & Offerings	100,725	70,552
Gift Aid Tax Recovered	22,923	25,778
Grants	7,750	107,010
	131,398	203,340
	131,398	203,340

3.2 Incoming Resources from Charitable Activities

Student Weekend	-	642
Age Specific Activities	85	-
Food Contributions	22	155
	107	797
	107	797

4. RESOURCES EXPENDED

	Notes	TOTAL 2021	TOTAL 2020
		£	£
4.1 Charitable Activities			
Ministry Activities			
Staff Costs	5.1	85,174	89,198
Venue Hire		6,355	15,646
Equipment Costs		1,672	763
Ministry Costs		4,434	2,988
Training Activities & External Costs			
Training Costs		4,861	8,878
External Mission		4,003	16,750
Administrative Costs			
Office Premises		9,489	1,632
Office Expenses		4,675	1,898
Legal, Professional & Affiliation Fees		3,444	277
		124,107	138,030
		124,107	138,030

4.2 Governance Costs

Legal & Professional Fees	-	374
	-	374
	-	374

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021**

5. DETAILS OF CERTAIN LINES OF EXPENDITURE

5.1 Trustee Expenses & Remuneration

	2021	2020
Number of trustees who were paid expenses	2	1
Nature of the expenses	Ministry, Training & Administrative Costs	Ministry, Training & Administrative Costs
Total amount paid	£ 3,996	£ 4,588

During the period, Jonathan Clifton, a trustee of Redeemer Winchester received remuneration in his capacity as Pastor, and not as a trustee, as permitted by the governing document. This was comprised of Gross Pay of £26,000 (2020: £32,161), Employer Pension Contributions of £4,550 (2020: £5,394), and Accommodation Costs of £19,000 (2020: £24,318).

During the period, Christopher Evans, a trustee of Redeemer Winchester received remuneration in his capacity as Assistant Pastor, and not as a trustee, as permitted by the governing document. This was comprised of Gross Pay of £10,000 (2020: £10,758), Employer Pension Contributions of £1,000 (2020: £861), and Accommodation Costs of £11,394 (2020: £14,622).

5.2 Related Party Transactions

The only other payments made to the trustees or any person connected with them consisted of reimbursements for items purchased on behalf of the Church in furthering the Charity's objects.

6. OPERATING LEASE COMMITMENTS

The commitments under non-cancelling operating leases and capital commitments as at:

		LAND & BUILDINGS	OTHER
		£	£
31st August 2021:	Within 1 year	8,492	423
	After 1 year	10,615	1,798
31st August 2020:		-	-

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021**

7. STAFF COSTS AND NUMBERS

	2021	2020
	£	£
Gross Wages & Salaries	48,000	42,919
Social Security Costs	-	1,085
Defined Contribution Pension Scheme	6,750	6,254
Accommodation Costs	30,394	38,940
Other Costs	30	-
	85,174	89,198
	85,174	89,198

Employees who were engaged in each of the following activities:

	TOTAL 2021	TOTAL 2020
Charitable Activities	3	2
	3	2
	3	2

No employees received emoluments in excess of £60,000 (2020: None)

8. DEBTORS AND PREPAYMENTS

	TOTAL 31 AUG 21	TOTAL 31 AUG 20
	£	£
Sundry Debtors	3,971	7,417
Prepayments	1,058	1,272
	5,029	8,689
	5,029	8,689

9. CASH AT BANK AND IN HAND

	TOTAL 31 AUG 21	TOTAL 31 AUG 20
	£	£
Cash at Bank & in Hand	69,768	60,262
	69,768	60,262
	69,768	60,262

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	TOTAL 31 AUG 21	TOTAL 31 AUG 20
	£	£
Sundry Creditors	105	2,350
PAYE & NI	1,046	869
Accruals	514	-
	1,665	3,219
	1,665	3,219