

**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)

**CONTENTS**

LEGAL AND ADMINISTRATIVE INFORMATION	1
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS	2
TRUSTEES' REPORT	3 - 6
STATEMENT OF FINANCIAL ACTIVITIES	7
BALANCE SHEET	8
NOTES TO THE FINANCIAL STATEMENTS	9 - 12

REDEEMER WINCHESTER  
(Charitable Incorporated Organisation)

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1183897
<b>DATE OF REGISTRATION</b>	14 June 2019
<b>START OF FINANCIAL YEAR</b>	01 September 2020
<b>END OF FINANCIAL YEAR</b>	31 August 2021
<b>TRUSTEES AS AT 31<sup>st</sup> AUGUST 2020</b>	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)
<b>LEGAL STATUS</b>	Charitable Incorporated Organisation
<b>GOVERNING INSTRUMENT</b>	CIO Foundation Registered 14th June 2019
<b>OBJECTS</b>	<p><b>1) THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, PRIMARILY, BUT NOT EXCLUSIVELY, WITHIN WINCHESTER AND THE SURROUNDING NEIGHBOURHOOD.</b></p> <p><b>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.</b></p>
<b>CORRESPONDENCE ADDRESS</b>	Redeemer Winchester Ground Floor 12 Southgate Street Winchester SO23 9EF
<b>PRIMARY BANKERS</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA
<b>INDEPENDENT EXAMINER</b>	Rachel Goddard BA FCA

## 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 it 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 £
<b>INCOMING RESOURCES</b>			
Incoming Resources from Generated Funds	3.1	131,398	203,340
Incoming Resources from Charitable Activities	3.2	107	797
Other Incoming Resources		-	-
<b>TOTAL INCOMING RESOURCES</b>		<b>131,505</b>	<b>204,136</b>
<b>RESOURCES EXPENDED</b>			
Costs of Generating Funds		-	-
Charitable Activities	4.1	124,107	138,030
Governance Costs	4.2	-	374
Other Resources Expended		-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>124,107</b>	<b>138,404</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>7,398</b>	<b>65,733</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		65,733	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>73,131</b>	<b>65,733</b>

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

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

### 3.2 Incoming Resources from Charitable Activities

Student Weekend	-	642
Age Specific Activities	85	-
Food Contributions	22	155
	<b>107</b>	<b>797</b>

### 4. RESOURCES EXPENDED

	Notes	TOTAL 2021 £	TOTAL 2020 £
<b>4.1 Charitable Activities</b>			
<b>Ministry Activities</b>			
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
<b>Training Activities &amp; External Costs</b>			
Training Costs		4,861	8,878
External Mission		4,003	16,750
<b>Administrative Costs</b>			
Office Premises		9,489	1,632
Office Expenses		4,675	1,898
Legal, Professional & Affiliation Fees		3,444	277
		<b>124,107</b>	<b>138,030</b>

### 4.2 Governance Costs

Legal & Professional Fees	-	374
	<b>-</b>	<b>374</b>

## 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	<u>£ 3,996</u>	<u>£ 4,588</u>

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:		-	-

REDEEMER WINCHESTER  
(Charitable Incorporated Organisation)

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

**7. STAFF COSTS AND NUMBERS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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	-
	<b>85,174</b>	<b>89,198</b>

Employees who were engaged in each of the following activities:

	<b>TOTAL 2021</b>	<b>TOTAL 2020</b>
Charitable Activities	3	2
	<b>3</b>	<b>2</b>

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

**8. DEBTORS AND PREPAYMENTS**

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

**9. CASH AT BANK AND IN HAND**

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

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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