

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.

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**BALANCE SHEET
AS AT 31 AUGUST 2024**

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

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.

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(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
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
3.3 Other Incoming Resources		
Bank & Other Interest	177	72
	177	72

REDEEMER WINCHESTER
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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
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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	TOTAL
	2024	2023
Charitable Activities	4	4
	4	4

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

REDEEMER WINCHESTER
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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>