

# **Winsor Mission Evangelical Church**

## **Annual Report for the Year Ended 31 December 2023**

### **Basic Information**

Winsor Mission Evangelical Church is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission number 1202757.

The CIO was registered on 18 April 2023 and the founding Trustees were:

Andrew Aldridge  
John Symons  
Heather Barbier

All three Trustees continue in office.

Registered Office: Winsor Mission Evangelical Church  
Winsor Road  
Winsor  
Cadnam  
SOUTHAMPTON SO40 2HE

Telephone: 07913492354

## Trustees' Annual Report 2023

### Regular activities:

Over the past year the Church has held regular Sunday morning services with an emphasis on preaching, prayer and worship in song. Regular visits are made to some older folk who live in the community - with help and assistance offered if appropriate. This is not conditional on attending the Church.

The Church is also available for funerals and weddings, at no cost to those in financial need.

We are satisfied that these activities are for the public benefit, in a relatively small rural community (see also fuller Public Benefits Statement on page 6).



For the Trustees

Date: 26 March 2024

## Statements of Financial Activities 2023

Winsor Mission Evangelical Church				
Statement of Financial Activities Year Ending 31 December 2023				
2022 (Unrestricted)		Unrestricted Funds	Restricted Funds	Total
£		£	£	£
	<u>Income:</u>			
1,430	Offerings	2,195		2,195
6,022	Other	150		150
7,452		2,345	0	2,345
	<u>Expenditure:</u>			
0	Gifts to others	200		200
250	Ministry			
1,078	Energy, water etc	1,458		1,458
0	Building and grounds maintenance	72		72
415	Insurances	465		465
155	Other expenses	109		109
1,898		2,304	0	2,304
<b>5,554</b>	<b>Net position for the year</b>	<b>41</b>	<b>0</b>	<b>41</b>
7,183	Balance brought forward 1 January:	12,737	8,224	20,961
<b>12,737</b>	Balance carried forward 31 December:	<b>12,778</b>	<b>8,224</b>	<b>21,002</b>

Winsor Mission Evangelical Church		
Balance Sheet at 31 December 2023		
31 December 2022		
£		£
	Current Assets:	
12,737	Lloyds Bank	12,778
8,224	Nationwide Building Society	8,224
<b>20,961</b>		<b>21,002</b>
	Fund Balances:	
12,737	General Unrestricted	12,778
8,224	General Restricted	8,224
<b>20,961</b>		<b>21,002</b>

## **Winsor Mission Evangelical Church**

### **Notes to the Accounts for the year ended 31 December 2023**

#### **Statement of Trustees' Responsibilities**

Charity Law 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 Church (the charity) as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate, and
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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 also responsible for the contents of the Trustees' report, and the responsibility of the independent examiner in relation to the Trustees' Report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These Financial Statements were approved by the Trustees on 23 March 2024.

ON BEHALF OF THE TRUSTEES:

A handwritten signature in dark ink, appearing to read 'A. (Aldi) J.', is written over a light blue horizontal line.

Trustee

Date: 26 March 2024

## **Winsor Mission Evangelical Church**

### **Notes to the Accounts for the year ended 31 December 2023**

#### **Accounting policies**

The accounts have been drawn up in accordance with the provisions of the Charities Acts and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

The financial statements have been prepared under the historical cost convention and in accordance with Section 1A of Financial Reporting Standard 102 (effective January 2016).

The financial statements are prepared, on a going concern basis and the charity is dependent on donation income and as a consequence the going concern basis is also dependent on donation income continuing.

Incoming resources are accounted for on a receivable basis.

Bank interest is included in the income and expenditure account on a receivable basis.

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the relevant Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales

The policy for including items within the relevant activity categories of resources expended is to allocate costs to the most appropriate activity. In particular the policy for including items within costs of generating funds, charitable activities and governance costs is:

#### **Costs of generating funds**

The costs of raising and generating funds includes the incidental costs of staging various events.

#### **Charitable activities**

Charitable expenditure includes all expenditure directly related to the objects of the charity.

#### **Governance costs**

Governance costs include all expenditure directly related to the administration of the charity, organisational administration and compliance with charitable and statutory requirements.

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the Trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

### **Accounting policies – continued:**

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the Trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them. The only restricted fund applicable to the year ended 31 December 2023 is one set up to cover any major building costs and has a balance of £8,224 at the end of the year.

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Neither the Trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year

### **Reserves policy:**

#### **General:**

The Trustees believe that the Church should hold sufficient balances on its general and other accounts to allow it to continue operating even if there was a significant reduction in the level of giving.

The Trustees consider that the minimum level of these balances should be the equivalent of 12 weeks' operating costs calculated and reviewed annually – on the basis of expected spend in 2024 this will be in the order of £1,500. The Balance Sheet at 31 December 2023 shows that the unrestricted balance on the General Fund stood at £12,780.

#### **Premises:**

There are two buildings on the Church site, the main Church which has a capacity of 80-100 people and secondary building with a capacity of 25-30.

These Victorian buildings are approximately 142 and 137 years old (and in a Conservation Area) and require periodic maintenance and repairs. The estimated combined value of both buildings is £300,000 and depreciating this over a 60-year period equates to £5,000 annually. As the Church's income is currently only sufficient to cover day to day expenses, it is intended that sufficient reserves are kept for any unforeseen building liabilities for up to three years. Thus reserves of approximately £15,000 will be kept to cover potential liabilities.

## **Statement of Public Benefit for the year ended 31 December 2023**

Because we are legally a “smaller charity” and below the audit threshold, we must include only a brief summary in our Annual Report of the main activities undertaken - you can find that in the main report.

As Trustees we confirm that we have had regard to the Charity Commission’s public benefit guidance, where relevant.

The Objects of the CIO – as set out in its Constitution – include:

To advance the Christian faith for the benefit of the public in accordance with the basic tenets of Biblical Christianity

Supporting and encouraging charitable social action in the United Kingdom and abroad.

We consider the above pass the “public benefit test” because advancing the Christian religion in our community has a positive impact on the moral and ethical behaviour of those with whom we come in contact.

Furthermore, our Christian faith and our relationship with God – as Father, Son and Holy Spirit - gives meaning to our lives and encourages us to live in such a way as to benefit the wider society by being good citizens and following the Bible’s teaching on how we should conduct ourselves in society.

**Independent Examiner's Report to the Trustees for the year ended 31 December 2023**

**Respective responsibilities of Trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with all applicable Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement:**

In connection with my examination, no material matters have come to my 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 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.



Andrew J Clarke cpfa

The date upon which my opinion is expressed is 26 March 2024.