



**Trustees' Report and Financial Statements  
for the year ended 31 March 2022**

*Working with people who are homeless and vulnerably housed*

[www.trinitywinchester.org.uk](http://www.trinitywinchester.org.uk)

**Registered Company No: 03705365  
Registered Charity No: 1074604**

**TRINITY WINCHESTER**  
**Trustees' Report and Financial Statements**  
**for the year ended 31 March 2022**

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# TRINITY WINCHESTER

## TRUSTEES' REPORT

for the year ended 31 March 2022

### Trustees' Report 2022

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and the financial statements for the year ended 31 March 2022.

### Objectives and Activities

Trinity Winchester is a Winchester-based charity which addresses the effects of homelessness and vulnerability through specialist practical and emotional support and proactive prevention, empowering positive change. We help people who are suffering from and are vulnerable to the effects of homelessness, addiction, physical and mental ill-health, poverty, social isolation and domestic abuse. We offer solutions, hope, choice and control.

### Achievement and Performance

Trinity Winchester is a strategic organisation partner of Winchester City Council in addressing homelessness locally. Our holistic programme of direct access services provides life-changing benefits for our homeless and other vulnerable clients.

#### *Key achievements in year*

We opened Bradbury View, housing Trinity's new accommodation project, in June 2021. The building comprises 12 self-contained flatlets, adjacent to Bradbury House day centre and bordering the Winnall Moors nature reserve. The psychologically informed design and wrap-around support provided by Trinity enables homeless people to take the first steps in establishing themselves in a safe and therapeutic environment.

The fundraising appeal for the construction, fitting out and initial support of Bradbury View came to a successful conclusion in the previous financial year and Bradbury View itself was completed on time and under budget. Generous 5-year funding from the National Lottery and others helped to provide the intensive level of staff support required from the start of the project. The Trustees are pleased to report that Bradbury View's first year has demonstrated that changing lives for the better by providing housing with support services under one roof is an achievable long-term ambition.

The impact of the Covid-19 crisis on Trinity's services continued to be felt throughout the financial year 2021/22. Our project workers, in co-operation with other agencies, provided food, counselling and other support in residential settings to those homeless people in Winchester who had been found emergency accommodation during the pandemic, whilst Trinity's navigators, funded by Winchester City Council, intervened rapidly to provide help to any new rough sleepers in the city. Day services delivered from Bradbury House built up gradually throughout the year in accordance with Government advice, returning to close to pre-Covid levels by the end of March.

# TRINITY WINCHESTER

## TRUSTEES' REPORT

for the year ended 31 March 2022

We are tremendously grateful to our loyal and most established supporters and partners, Winchester City Council, Hampshire County Council, major grant-making trusts and all who have again committed significant funding to Trinity. We would like to extend our thanks to all our supporters, including many local organisations and individuals who have been so generous.

### *Trinity's Direct Access Services (Drop-in)*

We offer support and interventions, from the basics of food and shelter to advice and information about benefits, housing, alcohol and drug use and harm minimisation; signposting to key services; healthcare; learning and skills development; confidence-building recreational activities; preparing for employment; counselling and domestic abuse programmes; hot nutritious meals and bathing and laundry facilities.

Despite the limitations on services we were able to offer from our Bradbury House day centre, we worked with 513 individuals in 2021/22 (2021: 626), 106 of whom were new to Trinity (2021: 221). Of those accessing our services, 88 presented as homeless (sleeping rough or in Winchester Churches Nightshelter) (2021: 125), 304 were in temporary housing (2021: 334) and 121 were permanently housed (2021: 167) following our intervention.

### *Outreach*

The Trinity outreach team navigators, in partnership with Winchester City Council, provided comfort and support to those in temporary accommodation throughout the period of the pandemic, with daily telephone contact and the delivery of food as well as support with maintaining their accommodation. At the same time they supported any new rough sleepers in the community through morning outreach visits within the city centre area of Winchester, reaching 33 individuals during 2021/22 (2021: 25). Rough sleepers received hot drinks, advice and signposting to key agencies and were encouraged to engage with our services and move on as soon as possible to temporary accommodation provided by Winchester City Council. Numbers remain low compared to the pre-Covid period, since all agencies involved continue to collaborate in a preventative strategy aimed at swift intervention and the minimisation of rough sleeping.

### *Homelessness prevention*

Trinity helps people to retain successful tenancies, resulting in fewer evictions. We support people who are in temporary or permanent accommodation, helping them with budgeting and paying bills, liaising with landlords, and supporting them to feel safe in their own homes and within their communities. During 2021/22, we continued to work with private landlords and housing associations to seek to increase the supply of rented properties available for former rough sleepers, providing support to landlords hesitant to let to this client group and to the clients themselves, for as long as it takes for them to move on to living independently. Trinity continued as a landlord, our existing 8 units of accommodation being joined by a further 12 units in June 2021.

# TRINITY WINCHESTER

## TRUSTEES' REPORT

for the year ended 31 March 2022

### *Skills development*

A crucial part of our work is the provision of a range of structured and informal learning opportunities for our clients. Courses provided include IT, Literacy and Numeracy, Debt Management and Budgeting, Art and Craft, Gardening and Volunteering programmes. These help to develop lifelong skills and build confidence and self-esteem, making real changes to people's lives. Numbers of learners increased in 2021/22 as we were able to offer day services in Bradbury House again. This year 206 learners (2021: 117) took part in a variety of Zoom and virtual learning groups and classes. Job Club and Employment Preparedness sessions offered help with searching for jobs, writing CVs, interview skills and mock interviews. We offered opportunities to gain nationally recognised qualifications and provide access to work experience. We are indebted to Lane Clark & Peacock and Capsticks for facilitating interview skills practice and to Premier Inn Winchester for providing work placement and employment opportunities for Trinity clients. We also thank our client volunteers, who in turn pass on newly acquired skills. Despite the challenges presented by the pandemic, 26 people found paid or voluntary employment or entered further education in 2021/22 (2021: 45). This was achieved primarily because of work opportunities available in the construction of Winchester's new leisure centre.

### *Healthcare*

As part of our commitment to providing proactive and preventative healthcare services in-house, we provide our programme of health promotion and therapies, supported by other NHS healthcare providers. The programme includes primary healthcare and mental health interventions, delivered by St Clements Surgery. At the start of 2021/22 GP and nurse appointments were still being made by telephone, but by the middle of the year face-to-face appointments at Bradbury House had resumed. Overall St Clements Surgery delivered an average of 30 (2021: 30) GP and nurse appointments per week. Dental clinics, cancelled during lockdowns but resuming when possible, were provided by dental charity Dentaids bus; optician appointments were provided by NHS England. The number of people accessing healthcare services across 2021/22 was 262 (2021: 319). Advice was offered throughout the year on mental health issues, substance use and harm minimisation, smoking cessation, sexual health, domestic abuse, eating well and nutrition. Access to emotional first aid, such as mindfulness and other problem-solving therapies which help people develop strategies to manage life events and challenges, was also available throughout the year, offered in the form of "distraction packs" which were delivered via post, telephone and in person during periods of lockdown. Trinity continued to work with the Royal Hampshire County Hospital, including its mental health unit, Melbury Lodge, in multi-agency intervention, to prevent patients being discharged back on to the streets.

# TRINITY WINCHESTER

## TRUSTEES' REPORT

**for the year ended 31 March 2022**

Trinity's counselling services have gradually expanded to meet the increasing, and increasingly complex, needs of socially isolated individuals. Services continued throughout 2021/22 for clients wanting to develop coping mechanisms and changed patterns of behaviour. Challenging deep-set beliefs and negative thought patterns, participants reported that counselling helped with anger management, depression and anxiety. We also continued to offer Dual Diagnosis counselling for clients suffering from both addiction and mental ill-health. Telephone counselling was offered throughout lockdowns.

### *Trinity Women's Service*

Women's homelessness is often under-reported and frequently linked to experiences of abuse. Trinity's Women's Service provides specialised interventions for women facing often complex co-existing difficulties such as mental ill-health, substance use and domestic abuse. Our holistic approach provides individually tailored programmes of counselling, peer group support, complementary therapies, empowerment classes, outings and social get-togethers. Our clients can also access the nationally recognised Freedom Programme for people experiencing domestic abuse. Although 2020/21 and 2021/22 saw a lower level of activity than in other years due to lockdowns, we were able during 2021/22 to return to offering these services on a more regular basis and a total of 115 women engaged with the service in 2021/22 (2021: 117). We offered telephone counselling during lockdowns. Our client-centred interventions and signposting helped individuals both emotionally and practically to come to terms with, manage and move on from abusive and at times life-threatening situations. Participants consistently reported increased wellbeing and confidence. We continued to offer Equine Therapy, which gives our clients quiet reflective time around nature and horses.

### *Other Partnerships*

Partnership working plays a key part in the delivery of our services. As well as our closest partner Winchester City Council, we also worked with STOP Domestic Abuse, Winchester City Council's outreach team, Two Saints, Hampshire Probation, Catch22, the Domestic Abuse Forum, MARAC (Multi-Agency Risk Assessment Conference) and The Winchester Beacon. Multi-agency working included Children's Services, the Community Mental Health Team, Inclusion Winchester housing providers, GPs, health visitors, HM Prison Winchester and the Royal Hampshire County Hospital to ensure a seamless pathway of intervention and support. Our productive partnership with Winchester University continued with Trinity delivering bespoke lectures at the University for psychology and social work students covering domestic abuse, poverty and homelessness, and opening multiple placements to Social Work students.

# TRINITY WINCHESTER

## TRUSTEES' REPORT

for the year ended 31 March 2022

### *Housing - Alleyne House and Bradbury View*

Our new accommodation project Bradbury View consists of 12 self-contained accommodation units enabling homeless people to take the first steps in establishing themselves in their own accommodation. The first residents moved in in early June 2021. It has been an honour, and a challenge, to provide housing and support to people who had endured long-term homelessness. The residents benefit from a communal lounge and kitchen which provides a social area to help reduce feelings of isolation and promotes positive relationship building. We have learnt that once a person settles into safe, secure housing, they begin to feel looked after, experience a sense of belonging and start to regain a sense of purpose and direction. While all of Trinity's day services are available to residents, weekend workers ensure that support is available seven days a week. Night workers ensure overnight security. Residents receive regular tenancy support, including managing finances, shopping, cooking and gardening. A particular highlight of the year was putting on a real family Christmas.

The day-to-day management of Alleyne House in Winchester, providing 8 self-contained accommodation units of transitional accommodation for people leaving the criminal justice system with lower support needs, continued to be provided by Trinity Winchester Supported Housing, Trinity's wholly-owned subsidiary company. The building is generously leased on a peppercorn rent by the former High Sheriff Mark Thistlethwayte.

In 2021/22, 21 residents moved into Bradbury House (2021: n/a) and 10 moved out (2021: n/a); of these, 8 moved on to private accommodation (2021: n/a) and 2 into more appropriate supported accommodation (2021: n/a). At Alleyne House, 4 residents moved in (2021: 12) and 2 moved out (2021: 12); of these, 2 moved on to private accommodation (2021: 10), none into more appropriate supported accommodation (2021: 2).

### *Fundraising*

Fundraising activities in 2021/22 exceeded challenging objectives set by the Trustees. Trinity adheres to charity sector guidelines and regulations including the Fundraising Code of Practice and would take appropriate action to remedy any shortcomings identified. We are committed to protecting privacy and only use personal data that we collect in line with applicable laws, including the General Data Protection Regulation (GDPR): data is not shared, sold, swapped or rented to third parties for marketing purposes; communication is only sent to those who want it in the method they have agreed to.

# TRINITY WINCHESTER

## TRUSTEES' REPORT

for the year ended 31 March 2022

### Financial review

Despite the continuing Covid-related loss of income from fundraising events and room hire, 2021/22 income targets were met and exceeded as a result of fundraising efforts. Expenditure was controlled in accordance with the budget, although in this unique year additional costs were incurred in some categories whilst there were savings in others. The organisation had a surplus of £117,035. £100,925 was received in the year towards the Under One Roof capital appeal, leaving an underlying surplus of £16,110 compared with the previous year's underlying surplus of £69,952.

Capital funds raised for the construction of Bradbury House have been transferred in 2021/22 from restricted to unrestricted funds as restrictions have all been met. These funds are now represented by a designated Depreciation Fund. Principally as a result of this transfer, unrestricted funds increased to £2,747,354 at the year-end (2021: £1,353,158), while restricted reserves decreased to £99,203 (2021: £1,376,364). Details of restricted funds are included in the notes to the accounts.

No call was made in 2021/22 on the organisation's designated funds, established in the previous year in recognition of the increasing complexity of Trinity's activities.

### *Income and expenditure*

The Trustees are pleased to report that their objective of delivering stability and sustainable financial performance was met again in 2021/22. During 2021/22 revenue income was £885,711 (including £100,925 for Under One Roof) compared with £1,367,022 (£729,081 for Under One Roof) in 2020/21. The underlying income figure was therefore £784,786 as against £637,941 in 2020/21, a 23% increase representing both rental income for the new accommodation project (£77,000) and an increase in grant income, notwithstanding the significant Covid response we were immensely grateful for in the previous financial year. In particular a £75,000 grant from the National Lottery provided a bedrock of support for the residents of Under One Roof and £50,000 from Horlock Educational Trust helped develop our learning project. These grants are for 5 and 3 years respectively, enabling security and long-term planning for both projects. Strong support continued from Winchester City Council and Hampshire County Council and significant grant income was also received from Lloyds Bank Foundation for England and Wales, LCP Foundation, Ladies of the Grail, Balcombe Charitable Trust, Vivid Homes and Nationwide Building Society. Significant income was raised from corporate, personal and other local donors despite some fundraising events having to be cancelled again because of Covid.

Revenue expenditure for the year was £768,676, compared with £567,989 in 2020/21, the increase principally represented by the additional staffing required for Bradbury View, and increased premises costs, due to rising utility costs and the additional costs resulting from our new building.



# TRINITY WINCHESTER

## TRUSTEES' REPORT

for the year ended 31 March 2022

### *Reserves*

The Trustees consider it prudent regularly to review Trinity's reserves policy having regard to the need to:

- provide basic services for our users
- meet contractual obligations
- meet the organisation's obligations as a good employer
- build up funds for specific purposes when required or deemed good financial practice
- protect and maintain the organisation's assets.

### *Free Reserves*

The charity's free reserves represent unrestricted reserves, excluding designated funds, fixed assets and long-term liabilities. These stood at £276,836 (2021: £249,186), around 4 months of current running costs.

### *Plans for Future Periods*

The Trustees continue to monitor carefully both income generation and expenditure as the organisation continues to regroup following the Covid upheavals and incorporates housing into the daily life of the organisation. With the corresponding increase in housing income and expenditure as well as a full year of Bradbury View, and the continuing resumption of day services, the annual expenditure of the charity will grow in 2022/23. Although our annual core grant from Hampshire County Council has come to an end, we have already made significant progress towards our increased fundraising requirements for 2022/23. In addition, the appeal total for Under One Roof included funds to support the project through its first years, now included in restricted funds as Under One Roof Support Fund, ensuring that any shortfall in grant funding in 2022/23 can be endured without risk to the project.

The budget for 2022/23, with revenue income of £762,000, predicts a small operational budget surplus against revenue funds. The Trustees consider that Trinity is in a strong financial position and can continue to deliver high quality services and maintain free reserves over the coming years in the region of 3 to 6 months operating costs (approximately £200,000 to £400,000).

### **Structure, Governance and Management**

The Trustees, who are also directors of the charity, control the organisation's long-term direction and focus. Members of the charity, who may be approved or rejected by the Board, have voting rights at the Annual General Meeting. During the year to 31 March 2022 there were 42 members (2020: 35). If the charity is dissolved, any member who has held office within 12 months of dissolution will be liable to pay an amount up to £1 towards the cost of dissolution and the liabilities incurred by the charity while they were a member.

# TRINITY WINCHESTER

## TRUSTEES' REPORT

for the year ended 31 March 2022

At the Annual General Meeting each year Trustees who were elected three or more years ago automatically retire from office but are eligible for re-election up to a maximum of three terms. The Board has the power to appoint new trustees at any time and to fill vacancies arising through resignation or death of an existing trustee. Any appointment is governed by the articles of association of the charity.

Day-to-day decision-making is delegated to senior staff. During 2021/22 Sue McKenna continued as Chief Executive, and Hannah Scott as Operations Director with responsibility for management of service delivery. The Trustees acknowledge the tremendous commitment shown throughout the year by Sue, Hannah and the rest of the staff team and the immense contribution of our many volunteers.

The remuneration of the Chief Executive is determined by the Trustees. Remuneration levels of all other staff are the responsibility of the Chief Executive; these are measured against benchmarking tools including the Trustees' annual salary review and local comparators.

The Charity has up-to-date policies and procedures for the recruitment, induction and training of trustees to ensure that individuals are fully aware of their roles within the organisation and their responsibilities both internally and within the wider field of charity law. The Trustees regularly review the risks facing the charity through the maintenance of a Risk Register. Where major risks are identified, systems are put in place to mitigate their effect.

The governance and financial procedures of Trinity's housing project, Alleyne House, were until March 2022 overseen by Trinity Winchester Supported Housing, Trinity's wholly owned subsidiary. From the start of 2022/23, Trinity Winchester has taken on the running of Alleyne House from the subsidiary company while the latter becomes a non-trading entity.

The Trustees who have served during the year and up to the date of this report are as follows:

S Broadbent	G O'Keefe (resigned 17 November 2021)
A Fitzgerald-Barron	F Griffiths (resigned 20 April 2022)
A Ashton	L Smith (resigned 21 April 2021)
P M North	F Coulter (appointed 21 April 2021)
J Spencer	P Raw (appointed 16 February 2022)
P Murray	A Thompson (appointed 16 February 2022)
S Jones	S Robinson (appointed 15 June 2022)
A Barron	

# TRINITY WINCHESTER

## TRUSTEES' REPORT

for the year ended 31 March 2022

### Reference and Administrative Details

<i>Governing Instrument</i>	The Charity was incorporated on 1st February 1999 and is a company limited by guarantee and not having a share capital. It is governed by its Memorandum and Articles of Association, which were amended in June 2018.
<i>Registered Company No.</i>	03705365
<i>Registered Charity No.</i>	1074604
<i>Members</i>	The Subscribers to the Memorandum of Association and other members elected by the Board of Trustees shall, with their agreement, be admitted to membership of the company.
<i>Trustees</i>	The first Trustees, and directors of the charity, were the subscribers to the Memorandum of Association. The Board of Trustees shall have powers to appoint any member of the Company to be a Trustee subject to their agreement.
<i>Chief Executive</i>	Sue McKenna
<i>Registered Office</i>	The Trinity Centre, Bradbury House, Durngate Place, Winchester SO23 8DX
<i>Bankers</i>	Royal Bank of Scotland Plc, 67-68 High Street, Winchester SO23 9DA CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
<i>Legal Advisors</i>	Paris Smith LLP, 9 Parchment Street, Winchester SO23 8AT
<i>Auditors</i>	Hopper Williams & Bell Limited, Highland House, Mayflower Close, Chandlers Ford, Eastleigh, Hampshire SO53 4AR

### Public Benefit

The charity provides a benefit to the public through addressing the effects of homelessness and vulnerability by providing specialist practical and emotional support and proactive prevention. The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

# TRINITY WINCHESTER

## TRUSTEES' REPORT

for the year ended 31 March 2022

### Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**TRINITY WINCHESTER**


**TRUSTEES' REPORT**

**for the year ended 31 March 2022**

**Statement of Trustees' Responsibilities (continued)**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of Trustees on <sup>17 August</sup>..... 2022  
and signed on its behalf by:

  
P M North (Sep 13, 2022 15:27 GMT+1)

**P M North**  
Chairman

# REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF TRINITY WINCHESTER

## Opinion

We have audited the financial statements of Trinity Winchester (the 'Charity') for the year ended 31 March 2022 which comprise Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## **REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF TRINITY WINCHESTER**

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the strategic report and the directors' report) has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

# REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF TRINITY WINCHESTER

## **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

## **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Extent to which the audit was capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities even though the audit has been properly planned and performed in accordance with the ISAs (UK). The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity, and the sector in which it operates. These include but are not limited to compliance with the Companies Act 2006, UK Generally Accepted Accounting Practice, The Charity SORP for statutory accounting



## REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF TRINITY WINCHESTER

compliance and Care Quality Commission, health and safety and food hygiene standards for operational compliance for the sector.

- We obtained an understanding of how the charity is complying with these frameworks through discussions with management.
- We enquired with management whether there were any instances of non-compliance with laws and regulations or whether they had knowledge of actual or suspected fraud. These enquiries are corroborated through follow-up audit procedures including but not limited to a review of legal and professional costs, correspondence and a review of board.
- We assessed the susceptibility of the charity's financial statements to material misstatement, including the risk of fraud and management override of controls. We designed our audit procedures to respond to this assessment, including the identification and testing of any related party transactions and the testing of journal transactions that arise from management estimates, that are determined to be of significant value or unusual in their nature.
- We assessed the appropriateness of the collective competence and capabilities of the engagement team, including consideration of the engagement team's knowledge and understanding of the sector in which the charity operates in, and their practical experience through training and participation with audit engagements of a similar nature.

### Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Michaela Johns*

Michaela Johns (Sep 14, 2022 08:04 GMT+1)

Michaela Johns FCCA (Senior Statutory Auditor)  
For and on behalf of Hopper Williams & Bell Limited  
Statutory Auditor  
Highland House  
Mayflower Close  
Chandlers Ford, Eastleigh  
Hampshire SO53 4AR

Date: 14/09/2022

TRINITY WINCHESTER

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
for the year ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Income and expenditure</b>							
<b>Income from:</b>							
<b>Donations and legacies</b>							
Capital appeal	4	-	100,925	100,925	-	729,081	729,081
Other grants and donations	5	366,883	274,012	640,895	368,995	161,662	530,657
<b>Charitable activities</b>							
Grants and contracts	6	-	9,836	9,836	-	50,436	50,436
Other charitable income	7	56,564	-	56,564	55,469	-	55,469
Housing income	8	77,416	-	77,416	-	-	-
<b>Investments</b>	9	75	-	75	1,379	-	1,379
<b>Total income</b>		<b>500,938</b>	<b>384,773</b>	<b>885,711</b>	<b>425,843</b>	<b>941,179</b>	<b>1,367,022</b>
<b>Expenditure on:</b>							
<b>Raising funds</b>	10	73,914	1,254	75,168	61,651	3,893	65,544
<b>Charitable activities</b>	11	351,557	277,239	628,796	277,064	225,381	502,445
<b>Housing</b>	12	64,712	-	64,712	-	-	-
<b>Total expenditure</b>		<b>490,183</b>	<b>278,493</b>	<b>768,676</b>	<b>338,715</b>	<b>229,274</b>	<b>567,989</b>
<b>Net income</b>		<b>10,755</b>	<b>106,280</b>	<b>117,035</b>	<b>87,128</b>	<b>711,905</b>	<b>799,033</b>
<b>Transfer between funds</b>	20(i)	1,383,441	(1,383,441)	-	1,126,621	(1,126,621)	-
<b>Balances brought forward at 1 April 2021</b>	20	1,353,158	1,376,364	2,729,522	139,409	1,791,080	1,930,489
<b>Balances carried forward at 31 March 2022</b>	20	<b>2,747,354</b>	<b>99,203</b>	<b>2,846,557</b>	<b>1,353,158</b>	<b>1,376,364</b>	<b>2,729,522</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All income and expenditure derives from continuing activities.

The notes on pages 19-28 form part of the financial statements.

TRINITY WINCHESTER

BALANCE SHEET

As at 31 March 2022

	Note	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible Fixed Assets	14		<b>2,588,688</b>		2,429,025
<b>Current assets</b>					
Debtors	15		<b>78,871</b>		38,532
Cash at bank and in hand			<b>510,089</b>		<u>823,553</u>
			<b>588,960</b>		<u>862,085</u>
<b>Creditors: amounts falling due within one year</b>					
	16		<u>112,921</u>		<u>321,221</u>
<b>Net current assets</b>			<u><b>476,039</b></u>		<u>540,864</u>
<b>Total assets less current liabilities</b>			<b>3,064,727</b>		2,969,889
<b>Creditors: amounts falling due over one year</b>					
	18		<b>218,170</b>		240,367
<b>Net assets</b>			<u><b>2,846,557</b></u>		<u>2,729,522</u>
<b>Funds</b>					
Restricted funds	20		<b>99,203</b>		1,376,364
Unrestricted funds					
Designated funds	20		<b>2,514,272</b>		1,194,821
General funds	20		<u><b>233,082</b></u>		<u>158,337</u>
			<b>2,747,354</b>		1,353,158
			<u><b>2,846,557</b></u>		<u>2,729,522</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

These financial statements were approved by the Trustees on 17 August 2022 and are signed on their behalf by:



P M North (Sep 13, 2022 15:27 GMT+1)

**P M North**  
Chairman

Company registration number: 03705365

**TRINITY WINCHESTER**  
**STATEMENT OF CASH FLOWS**  
For the year ended 31 March 2022

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net movement in funds	117,035	799,033
Add back depreciation charge	68,575	36,385
Deduct interest income shown below in investing activities	(75)	(1,379)
(Increase)/decrease in debtors	(40,334)	48,452
(Decrease)/increase in creditors	(51,423)	94,789
<b>Net cash provided by/(used in) operating activities</b>	<b>93,778</b>	<b>977,280</b>
<b>Cash flows from investing activities</b>		
Interest income	75	1,379
(Addition) of tangible fixed assets	(385,036)	(927,877)
Disposal/(Addition) of investment assets	-	519,094
<b>Cash (used in) investing activities</b>	<b>(384,961)</b>	<b>(407,404)</b>
<b>Cash flows from financing activities</b>		
Repayment of borrowings	(22,281)	(6,805)
<b>Cash used in financing activities</b>	<b>(22,281)</b>	<b>(6,805)</b>
Increase/(decrease) in cash and cash equivalents in the year	(313,464)	563,071
Cash and cash equivalents at the beginning of the year	823,553	260,482
<b>Total cash and cash equivalents at the end of the year</b>	<b>510,089</b>	<b>823,553</b>

**TRINITY WINCHESTER**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 March 2022**

**1 General information**

Trinity Winchester is a charitable company limited by guarantee incorporated in England and Wales and is registered with the Charity Commission in England and Wales. The address of its registered office is: Bradbury House, Durngate Place, Winchester, Hampshire, SO23 8DX.

**2 Accounting policies**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

Trinity Winchester meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at the transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in sterling (£), which is also the functional currency of the charity and rounded to the nearest £.

The Trustees, in accordance with The Charity (Accounts and Reports) Regulations 2008, Chapter 3 paragraph 19, have taken advantage of the exemption relating to the requirement to prepare group accounts on the basis that the inclusion of the subsidiary undertaking is not material for the purposes of giving a true and fair view.

*Fund accounting*

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds. Included within unrestricted funds are designated funds which the Trustees have set aside for future specific purposes or projects. Funds that have been designated for specific purposes do not form part of the free reserves of the charity.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

*Incoming resources*

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Donated assets are included in the accounts when received. They are valued at the amount the charity would have had to pay to acquire them.

*Government grants*

Coronavirus Job Retention Scheme: the accrual model has been used to recognise the grant on a systematic basis over the periods in which the related staff costs are incurred.

Business Support Grant Funds: the accrual model has been used to recognise the grant when it is received or becomes receivable, as there are no future related costs or performance conditions.

*Investment income*

Investment income consists of bank interest and is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

*Donated goods*

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised; for more information about their contribution refer to the Trustees' Annual Report.

**TRINITY WINCHESTER**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 March 2022**

**2 Accounting Policies (continued)**

*Housing income*

Housing benefit and rent received direct from residents are recognised in full in the Statement of Financial Activities in the period to which they relates.

*Expenditure*

Resources expended are recognised in the period in which they are incurred. They include attributable VAT which is not recovered. For day to day purposes, resources expended may be allocated to the particular activity where the cost relates directly to that activity or allocated across activities as follows: staff costs according to time spent on each activity, premises and office costs on the basis of funding allocated for the purpose. However, as Trinity's day service model is one of integrated services, expenditure across the services provided is not separated out by activity in Note 8.

*Operating leases*

Operating lease rentals applicable to operating leases are charged to the Statement of Financial Activities over the period of the lease.

*Pension costs*

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. The charge for the year represents contributions payable in the year to defined contribution schemes.

*Governance costs*

Governance costs are included in the Statement of Financial Activities on an accruals basis, exclusive of VAT.

*Taxation*

The charity is exempt from Corporation Tax on its charitable activities.

*Buildings*

Leasehold land has been made available at a peppercorn rent from Winchester City Council. Buildings are shown at cost, inclusive of fees.

*Tangible fixed assets*

Tangible fixed assets over £5,000 are capitalised, increased from £2,000 by the Trustees in April 2020, and are stated at cost, less accumulated depreciation. Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets except land, over their expected useful lives. It is calculated at the following rates:

Buildings	2% Straight line method
Equipment	33% Straight line method
Furniture & fittings	33% Straight line method

Componentisation shall be applied for depreciation purposes for tangible fixed asset purchases from 1 April 2019. Components that are required to be depreciated separately are those that have a cost that is significant in relation to the cost of an asset, a different useful economic life and method of depreciation.

*Investment assets*

Investment assets are initially recognised at cost on acquisition and are disclosed at market value at the balance sheet date.

*Cash and cash equivalents*

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**TRINITY WINCHESTER**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 March 2022**

**2 Accounting Policies (continued)**

*Debtors*

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts due.

*Creditors and provisions*

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

*Deferred income*

Income is deferred where the charity is not yet entitled to the use of the resources. When the pre-conditions for use are met then the income is released.

*Financial instruments*

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value.

*Significant judgements and estimation uncertainty*

Preparation of the financial statements may require management to make significant judgements and estimates. There are no items in the financial statements where judgements and estimates would have a significant effect on the amounts recognised in the financial statements.

**3 Net incoming/(outgoing) resources**

	<b>2022</b>	2021
	£	£
Net incoming/(outgoing) resources are stated after charging:		
Auditors' remuneration (audit only)	<b>7,050</b>	6,270
Depreciation	<b>68,575</b>	36,385
	<u><b>68,575</b></u>	<u>36,385</u>

**4 Capital Appeal**

	<b>2022</b>	2,022
	£	£
Funds raised in the year	<b>100,925</b>	729,081
	<u><b>100,925</b></u>	<u>729,081</u>

At the end of 2018/19 Trinity Winchester launched a capital fundraising campaign to fund the construction of its planned new accommodation block. This continued throughout 2019/20 and 2020/21 and concluded in 2021/22.

TRINITY WINCHESTER

NOTES TO THE ACCOUNTS

Year ended 31 March 2022

<b>5 Other grants and donations</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Local and Central Government</b>						
Winchester City Council						
Core grant	70,000	-	70,000	75,000	-	75,000
City Road grant	-	-	-	-	10,000	10,000
Navigators grant	-	45,000	45,000	-	45,000	45,000
Other	500	-	500	-	-	-
Hampshire County Council						
Leader's grant	20,000	-	20,000	20,000	-	20,000
	<b>90,500</b>	<b>45,000</b>	<b>135,500</b>	<b>95,000</b>	<b>55,000</b>	<b>150,000</b>
<b>Grant-making bodies</b>						
Gwyneth Forrester Trust	-	-	-	-	15,000	15,000
Lloyds Bank Foundation	-	33,813	33,813	6,957	33,150	40,107
National Lottery	-	74,909	74,909	-	24,876	24,876
Horlock Educational Trust	-	50,000	50,000	-	-	-
Ladies of the Grail	20,000	-	20,000	-	-	-
LCP Foundation	25,000	-	25,000	30,000	-	30,000
Nationwide Building Society	-	15,400	15,400	-	-	-
Band Trust	-	-	-	10,000	-	10,000
Charities Aid Foundation	-	-	-	7,575	-	7,575
CAF Resilience Fund	-	-	-	-	16,286	16,286
Balcombe Charitable Trust	-	10,000	10,000	-	7,500	7,500
Misselbrook Trust	20,000	-	20,000	-	-	-
Vivid Homes	-	10,000	10,000	-	-	-
Simply Health	-	6,750	6,750	-	-	-
Help the Homeless	-	5,000	5,000	-	-	-
The O'Sullivan Family Charity	-	-	-	2,500	-	2,500
Bernard Sunley Foundation	-	-	-	5,000	-	5,000
Albert Hunt Trust	-	5,000	5,000	-	-	-
Thomas Roberts Trust	5,000	-	5,000	7,500	-	7,500
Park Family Trust	-	4,940	4,940	-	-	-
Serco Foundation	-	-	-	2,000	-	2,000
A2 Dominion	-	-	-	-	2,000	2,000
Sir Jeremiah Colman Trust	-	1,500	1,500	-	-	-
Community Foundation Wales	-	1,500	1,500	-	-	-
Hampshire Shrieval Fund	-	1,000	1,000	-	-	-
Kinsbourne Trust	1,000	-	1,000	1,500	-	1,500
Perbury Foundation	1,000	-	1,000	-	-	-
Other grants £1,000 and under	500	-	500	2,750	250	3,000
	<b>72,500</b>	<b>219,812</b>	<b>292,312</b>	<b>75,782</b>	<b>99,062</b>	<b>174,844</b>
<b>Community income</b>						
Individual donations	86,085	5,000	91,085	118,937	1,600	120,537
Fundraising events	78,709	3,800	82,509	18,412	2,000	20,412
Church, corporate and other community donations	34,359	400	34,759	45,991	4,000	49,991
Legacies	-	-	-	10,558	-	10,558
Donated goods	4,730	-	4,730	4,315	-	4,315
	<b>203,883</b>	<b>9,200</b>	<b>213,083</b>	<b>198,213</b>	<b>7,600</b>	<b>205,813</b>
<b>Total</b>	<b>366,883</b>	<b>274,012</b>	<b>640,895</b>	<b>368,995</b>	<b>161,662</b>	<b>530,657</b>

Other grants and donations were received from the following grant-making bodies not identified above.

**Saddlers Company Charitable Fund**

**Knight Charitable Trust**



TRINITY WINCHESTER

NOTES TO THE ACCOUNTS

Year ended 31 March 2022

**6 Income from charitable activities:**

**Grants and Contracts**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Southampton City Council	-	3,000	3,000	-	-	-
Hampshire OPCC	-	1,000	1,000	-	13,210	13,210
Homeless Link						
Winter Transformation Fund	-	-	-	-	13,894	13,894
Covid emergency grant	-	-	-	-	18,500	18,500
Winchester City Council						
Cold Weather Bed	-	3,120	3,120	-	-	-
Hampshire County Council						
Adult Learning	-	2,716	2,716	-	4,832	4,832
	-	9,836	9,836	-	50,436	50,436

**7 Income from charitable activities:**

**Other income**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Other charitable income</b>						
Job Retention Scheme	-	-	-	7,524	-	7,524
Business Rates grant	-	-	-	25,000	-	25,000
Room hire	27,569	-	27,569	20,798	-	20,798
Other income	28,995	-	28,995	2,147	-	2,147
	56,564	-	56,564	55,469	-	55,469

**8 Housing income**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Rental income	77,416	-	77,416	-	-	-
	77,416	-	77,416	-	-	-

**9 Investment income**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Bank interest	75	-	75	1,379	-	1,379
	75	-	75	1,379	-	1,379

**10 Expenditure on raising funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Salaries	55,372	-	55,372	53,626	-	53,626
Promotional advertising	18,542	1,254	19,796	8,025	3,893	11,918
	73,914	1,254	75,168	61,651	3,893	65,544

**TRINITY WINCHESTER**  
**NOTES TO THE ACCOUNTS**

Year ended 31 March 2022

**11 Expenditure on charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Salaries (including Employer's NI)	145,403	211,860	357,263	95,806	172,798	268,604
Sessional and agency workers	73	17,952	18,025	5,760	7,206	12,966
Other staff costs	6,026	4,284	10,310	9,210	2,166	11,376
Other direct project costs	30,358	24,729	55,087	36,023	26,336	62,359
Premises costs	132,169	10,779	142,948	94,600	10,015	104,615
Office costs	22,580	6,646	29,226	22,650	5,321	27,971
Interest on loan	7,975	-	7,975	8,284	-	8,284
Audit and accountancy fees (statutory audit)	6,973	989	7,962	4,731	1,539	6,270
	<b>351,557</b>	<b>277,239</b>	<b>628,796</b>	<b>277,064</b>	<b>225,381</b>	<b>502,445</b>

**12 Expenditure on housing activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Salaries	48,445	-	48,445	-	-	-
Agency and sessional security	4,392	-	4,392	-	-	-
Maintenance and utilities	5,800	-	5,800	-	-	-
Repairs and replacements	2,898	-	2,898	-	-	-
Other costs	3,177	-	3,177	-	-	-
	<b>64,712</b>	<b>-</b>	<b>64,712</b>	<b>-</b>	<b>-</b>	<b>-</b>

**13 Salaries costs**

	2022 £	2021 £
Gross salaries	433,906	315,869
Employer's National Insurance	33,273	23,106
Employer's pension contributions	8,460	6,399
Less: recharged to Trinity Winchester Supported Housing Ltd	<b>(14,559)</b>	<b>(23,144)</b>
Total	<b>461,080</b>	<b>322,230</b>
Average number of individual employees	<b>19.50</b>	14.00
Average number of employees (full-time equivalent)	<b>14.50</b>	10.00

No employees received emoluments of more than £60,000 during the year.

Total employment benefits of the key management personnel were £102,631 (2021: £97,577).

No trustees received any remuneration or expenses during the year (2021: £nil).

**TRINITY WINCHESTER**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 March 2022**

**14 Fixed assets**

	Buildings £	Equipment £	Furniture & fittings £	Total £
<b>Cost or valuation</b>				
At 1 April 2021	2,797,785	15,377	3,049	2,816,211
Additions	205,155	-	23,083	228,238
Disposals	-	-	-	-
At 31 March 2022	<u>3,002,940</u>	<u>15,377</u>	<u>26,132</u>	<u>3,044,449</u>
<b>Depreciation</b>				
At 1 April 2021	380,798	6,388	-	387,186
Charge	56,376	4,940	7,259	68,575
Disposals	-	-	-	-
At 31 March 2022	<u>437,174</u>	<u>11,328</u>	<u>7,259</u>	<u>455,761</u>
<b>Net book value 31 March 2022</b>	<u>2,565,766</u>	<u>4,049</u>	<u>18,873</u>	<u>2,588,688</u>
Net book value 31 March 2021	<u>2,416,987</u>	<u>8,989</u>	<u>3,049</u>	<u>2,429,025</u>

Additions to Fixed Assets in 2021/22 consisted of £205,155 (2020/21: £1,078,269) costs relating to the accommodation built on the rear of Bradbury House. This was completed in May 2021 and depreciation has been charged from June 2021.

**15 Debtors**

	2022 £	2021 £
Trade debtors	5,860	3,661
Inter-company account	35,403	9,746
Other debtors	17,264	21,948
Prepayments	20,344	3,177
	<u>78,871</u>	<u>38,532</u>

**16 Creditors:**

**Amounts falling due within one year**

	2022 £	2021 £
Trade creditors	15,650	29,107
Futurebuilders loan	22,286	22,370
Accruals	59,494	190,413
Deferred income (Note 17)	15,491	79,331
	<u>112,921</u>	<u>321,221</u>

**17 Deferred income**

Deferred income arises when income has been received in relation to services to be delivered after the year end.

	2022 £	2021 £
Balance as at 1 April 2021	79,331	15,000
Grants deferred	-	79,331
Amount released to income	(63,840)	(15,000)
Balance as at 31 March 2022	<u>15,491</u>	<u>79,331</u>

**TRINITY WINCHESTER**  
**NOTES TO THE ACCOUNTS**

**Year ended 31 March 2022**

<b>18 Creditors:</b>	<b>2022</b>	2019
<b>Amounts falling due over one year</b>	<b>£</b>	£
Futurebuilders loan	<u><b>218,170</b></u>	240,367

The loan is secured by a first legal charge on Bradbury House and the interest rate was renegotiated in December 2011 to a rate of 3% over Bank of England Base Rate. At the current rate of repayment, the Futurebuilders loan has 9 years and 3 months remaining.

The following aggregate liabilities disclosed under creditors falling due after more than one year are due for repayment after more than five years from the balance sheet date:

	<b>2022</b>	2021
	<b>£</b>	£
Futurebuilders loan	<u><b>120,317</b></u>	143,628

**19 Operating leases**

Minimum lease payments under non-cancellable operating leases are as follows:

	<b>2022</b>	2021
	<b>£</b>	£
Due not later than one year	<b>4,103</b>	3,720
Later than one year and not later than five years	<u><b>3,621</b></u>	5,460
	<u><b>7,724</b></u>	9,180

**20 Analysis of funds 2022**

		Brought forward	Income in year	Expenditure in year	Transfers	At 31 March 2022
		£	£	£	£	£
<b>Restricted Funds</b>						
Under One Roof	(i)	1,364,462	100,925	-	(1,465,387)	-
Lloyds Bank Foundation	(ii)	-	33,813	(33,813)	-	-
Learning	(iii)	7,280	55,216	(37,122)	-	25,374
Trinity Women's Service	(iv)	-	5,400	(5,400)	-	-
Dental Treatment	(v)	1,440	6,750	(4,815)	-	3,375
Big Sleep Out	(vi)	-	3,800	(738)	-	3,062
Gardening	(vii)	3,182	-	(2,251)	-	931
Bradbury View Support	(viii)	-	109,429	(127,914)	81,946	63,461
Outreach	(ix)	-	45,000	(45,000)	-	-
Community Foundation Wales	(x)	-	1,500	(1,500)	-	-
Emergency Counselling	(xi)	-	10,000	(10,000)	-	-
Young Offenders Project	(xii)	-	4,940	(4,940)	-	-
Suicide Prevention	(xiii)	-	3,000	-	-	3,000
Kitchen Refurbishment	(xiv)	-	5,000	(5,000)	-	-
<b>Total Restricted Funds</b>		<u><b>1,376,364</b></u>	<u><b>384,773</b></u>	<u><b>(278,493)</b></u>	<u><b>(1,383,441)</b></u>	<u><b>99,203</b></u>
<b>Unrestricted Funds</b>						
<i>Designated Funds</i>						
Buildings Depreciation Fund	(xix)	1,094,821	-	(63,990)	1,383,441	2,414,272
Cyclical Maintenance Fund	(xx)	20,000	-	-	-	20,000
Under One Roof Support Fund	(xxi)	50,000	-	-	-	50,000
Housing Contingency Fund	(xxii)	30,000	-	-	-	30,000
<i>Total Designated Funds</i>		<u><b>1,194,821</b></u>	<u><b>-</b></u>	<u><b>(63,990)</b></u>	<u><b>1,383,441</b></u>	<u><b>2,514,272</b></u>
<i>General Funds</i>		<u><b>158,337</b></u>	<u><b>500,938</b></u>	<u><b>(426,193)</b></u>	<u><b>-</b></u>	<u><b>233,082</b></u>
<b>Total Unrestricted Funds</b>		<u><b>1,353,158</b></u>	<u><b>500,938</b></u>	<u><b>(490,183)</b></u>	<u><b>1,383,441</b></u>	<u><b>2,747,354</b></u>
<b>Total Funds</b>		<u><b>2,729,522</b></u>	<u><b>885,711</b></u>	<u><b>(768,676)</b></u>	<u><b>-</b></u>	<u><b>2,846,557</b></u>

**Represented by:**

	Fixed Assets	Net Current Assets	Long Term Liabilities	Total
	£	£	£	£
Restricted Funds	-	99,203	-	99,203
Designated Funds	2,414,272	100,000	-	2,514,272
General Funds	174,416	276,836	(218,170)	233,082
	<u><b>2,588,688</b></u>	<u><b>476,039</b></u>	<u><b>(218,170)</b></u>	<u><b>2,846,557</b></u>

**TRINITY WINCHESTER**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 March 2022**

**20 Analysis of funds (continued)**

<b>Analysis of funds 2021</b>		<b>Brought forward</b>	<b>Income in year</b>	<b>Expenditure in year</b>	<b>Transfers</b>	<b>At 31 March 2021</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted Funds</b>						
Bradbury House	(xv)	1,126,621	-	-	(1,126,621)	-
Under One Roof	(i)	635,381	729,081	-	-	1,364,462
Lloyds Bank Foundation	(ii)	-	33,150	(33,150)	-	-
Learning	(iii)	12,792	12,332	(17,844)	-	7,280
Trinity Women's Service	(iv)	6,667	-	(6,667)	-	-
Head to Toe	(xvi)	4,480	250	(3,290)	-	1,440
Big Sleep Out	(vi)	1,377	2,000	(3,377)	-	-
Gardening	(vii)	3,762	-	(580)	-	3,182
Winter Transformation Fund	(xvii)	-	13,894	(13,894)	-	-
Covid Emergency grants	(xviii)	-	90,472	(90,472)	-	-
Outreach	(ix)	-	60,000	(60,000)	-	-
<b>Total Restricted Funds</b>		<b>1,791,080</b>	<b>941,179</b>	<b>(229,274)</b>	<b>(1,126,621)</b>	<b>1,376,364</b>
<b>Unrestricted Funds</b>						
<b>Designated Funds</b>						
Buildings Depreciation Fund	(xix)	-	-	(31,800)	1,126,621	1,094,821
Cyclical Maintenance Fund	(xx)	-	-	-	20,000	20,000
Under One Roof Support Fund	(xxi)	50,000	-	-	-	50,000
Housing Contingency Fund	(xxii)	-	-	-	30,000	30,000
<b>Total Designated Funds</b>		<b>50,000</b>	<b>-</b>	<b>(31,800)</b>	<b>1,176,621</b>	<b>1,194,821</b>
<b>General Funds</b>		<b>89,409</b>	<b>425,843</b>	<b>(306,915)</b>	<b>(50,000)</b>	<b>158,337</b>
<b>Total Unrestricted Funds</b>		<b>139,409</b>	<b>425,843</b>	<b>(338,715)</b>	<b>1,126,621</b>	<b>1,353,158</b>
<b>Total Funds</b>		<b>1,930,489</b>	<b>1,367,022</b>	<b>(567,989)</b>	<b>-</b>	<b>2,729,522</b>
<b>Represented by:</b>						
		<b>Fixed Assets</b>	<b>Net Current Assets</b>	<b>Long Term Liabilities</b>		<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
Restricted Funds		1,184,686	191,678	-		1,376,364
Designated Funds		1,094,821	100,000	-		1,194,821
General Funds		113,360	249,186	(240,367)		158,337
		<b>2,392,867</b>	<b>540,864</b>	<b>(240,367)</b>		<b>2,693,364</b>

**Purpose of Restricted Funds**

*(i) Under One Roof*

This fund represents capital funds received towards the Under One Roof project: the construction, fitout and initial support of Bradbury View, Trinity's new accommodation project. As the conditions of the restriction in relation to construction and fitout had been met by the end of the year, the restriction has been removed from these funds and the asset has been transferred to unrestricted funds. The balance of funds to be spent on support remain restricted and have been transferred to a Bradbury View Support Fund.

*(ii) Lloyds Bank Foundation*

This represents funding for core costs provided by Lloyds Bank Foundation over three years from 2019/20.

*(iii) Learning*

This fund represents grants received for the provision of a variety of learning projects at Trinity.

*(iv) Trinity Women's Service*

This fund represents donations received towards the cost of maintaining a designated women's service within Bradbury House for vulnerable and disadvantaged women.

*(v) Dental Treatment*

These are funds provided by Simply Health for an ongoing programme of dental treatment by Dentaid via the Dentaid bus.

## TRINITY WINCHESTER

### NOTES TO THE ACCOUNTS

Year ended 31 March 2022

#### 20 Analysis of funds (continued)

*(vi) Big Sleep Out*

This fund represents funds received from sponsors and individual councillors towards the costs of running the annual fundraising event the Big Sleep Out. The event was cancelled in 2020 and 2021 due to Covid-19 with donors agreeing that their contributions could be carried over to 2022.

*(vii) Gardening*

These funds were provided by Tesco Bags of Help in 2017/18 to support Trinity's Gardening Club.

*(viii) Bradbury View Support*

These revenue funds were raised as part of the Under One Roof capital appeal for the construction and fitout of Bradbury House. They are intended to ensure that Trinity has adequate revenue funding funds for the support required to ensure the project is a success while it is becoming established.

*(ix) Outreach*

These are funds provided by Winchester City Council and, in 2019/20, Nationwide Building Society for outreach work in Winchester.

*(x) Community Foundation Wales*

This grant was towards core costs of Trinity Winchester.

*(xi) Emergency Counselling*

This fund represents a number of grants received for emergency support during the Covid-19 crisis: £24,786 from the National Lottery Coronavirus Community Support Fund for additional project worker time and counselling; £18,500 from the Ministry of Housing, Communities and Local Government to support the organisation; £16,286 from the CAF Resilience Fund for mental health support; £13,210 from the Office of the Police and Crime Commissioner from the Extraordinary Funding for Domestic Abuse and Sexual Violence Support Services Fund to support those experiencing domestic abuse during the crisis; £10,000 from Winchester City Council and £1,600 in individual donations to support residents of the temporary hostel in City Road; £4,000 from St Peters Church for food for vulnerably housed people; and £2,000 from A2Dominion for the support of women experiencing domestic abuse, and rough sleepers, during the crisis.

*(xii) Young Offenders Project*

Grants were received to support Trinity's outreach work during 2020/21, £45,000 from Winchester City Council for navigator posts and £15,000 from the Gwyneth Forrester Trust.

*(xiii) Suicide Prevention*

A grant was received from Southampton City Council towards suicide prevention. It is to be spent on relevant staff training in 2022/23.

*(xiv) Kitchen Refurbishment*

This grant was received from Help the Homeless towards the refurbishment of Trinity's kitchen.

*(xv) Bradbury House*

This fund represents monies received by Trinity Winchester as a contribution towards the costs of constructing its current day centre, Bradbury House, which the organisation moved into in 2009. During the year the charity undertook a review of the restrictions placed over Bradbury House. As the conditions of the restriction had been met, the restriction was been removed and the asset transferred to be shown as unrestricted.

*(xvi) Head to Toe*

These are funds provided for an ongoing programme of health promotion and therapies for service users and include funds from Winchester Welfare Charities for the sick and needy. As the outstanding balance was specifically for dental treatment, these funds have been moved into the Dental fund.

*(xvii) Winter Transformation Fund*

These funds were provided via Homeless Link for additional support for service users during the winter months.

## TRINITY WINCHESTER

### NOTES TO THE ACCOUNTS

Year ended 31 March 2022

#### 20 Analysis of funds (continued)

##### *(xviii) Covid emergency grants*

This fund represents a number of grants received for emergency support during the Covid-19 crisis: £24,786 from the National Lottery Coronavirus Community Support Fund for additional project worker time and counselling; £18,500 from the Ministry of Housing, Communities and Local Government to support the organisation; £16,286 from the CAF Resilience Fund for mental health support; £13,210 from the Office of the Police and Crime Commissioner from the Extraordinary Funding for Domestic Abuse and Sexual Violence Support Services Fund to support those experiencing domestic abuse during the crisis; £10,000 from Winchester City Council and £1,600 in individual donations to support residents of the temporary hostel in City Road; £4,000 from St Peters Church for food for vulnerably housed people; and £2,000 from A2Dominion for the support of women experiencing domestic abuse, and rough sleepers, during the crisis.

##### **Purpose of Designated Funds**

##### *(xix) Buildings Depreciation Fund*

This fund represents grants received towards the construction of Bradbury House in 2010 and Bradbury View in 2021. As all restrictions had been met these funds were transferred from restricted to unrestricted during 2020/21 and 2021/22 respectively. The fund will be used to meet depreciation costs on the buildings in years to come.

##### *(xx) Cyclical Maintenance Fund*

The Trustees set up a cyclical maintenance fund for Bradbury House and Bradbury View in 2021 with an initial amount of £20,000.

##### *(xxi) Under One Roof Support Fund*

This fund of £50,000 was designated by the Trustees in 2015/16 towards the development and support of Bradbury View.

##### *(xxii) Housing Contingency Fund*

As the activities of Trinity Winchester have expanded to include the provision of housing, the Trustees considered it prudent to set up a housing contingency fund in 2021 with an initial amount of £30,000.

#### 21 Share capital

Trinity Winchester is a company limited by guarantee and does not have a share capital. The liability of each Trustee member, in the event of winding-up, is limited to £1. There were 35 members on 31 March 2022 (2021: 35).

#### 22 Contingent liabilities

Two grants for the construction of Bradbury View, completed in May 2021, included conditions relating to the disposal of the site or building within a given time frame. The Edward Gostling Foundation will require repayment of its £100,000 grant if Trinity Winchester disposes of the building by way of a freehold sale or lease/licence within 5 years of practical completion to an operator that is not registered or regulated by the Charity Commission of England and Wales.

Bradbury Foundation reserve the right to claim back its £250,000 donation, in full or in part depending on the circumstances, in the event that the property or site is sold within 10 years of the granting of the donation. No liability has been recognised in the financial statements as Trinity Winchester has no immediate plans to sell the property.

#### 23 Related party disclosures

In both 2021 and 2022 a charge for room hire was made to the Clinical Commissioning Group of the St Clements GP practice in Winchester of which Alex Fitzgerald-Barron is a partner; the total amount charged during the year was £3,571 (2021: £3,571); the full year's payment was outstanding at the year end (2021: full year) and no amounts were written off. In both 2021 and 2022 a charge for room hire was made to Winchester Pregnancy Crisis Centre of which Hannah Scott is a trustee. The total amount charged during the year was £3,000. £0 was outstanding at the year end (2021: £0) and no amounts were written off.

#### 24 Subsidiary company

The charitable company owns the whole of the issued share capital of Trinity Winchester Supported Housing Limited, a company registered in England, which began trading in 2019/20. The company number is 11526635 and the registered office is Bradbury House, Durngate Place, Winchester SO23 8DX.