



Winchester District Liberal Democrats Accounts for Year Ending 31st December 2025

Registered Address: 66 Buckingham Gate, London, SW1E 6AU.

Elected Representatives

Dr Danny Chambers

Member of Parliament

32 Councillors on Winchester City Council

4 Councillors on Hampshire County Council

Responsible Officers

For the purposes of the Political Parties Elections Referendums Act 2000, the responsible officers are:

Names

Vivian Achwal

Neil Cutler (until 11 July); Toby Gawthorne (from 12 July); Mark Allinson (from 13 November)

Position

Chair

Treasurer

Branches

The Winchester District Liberal Democrats are responsible for 3 branches.

Income received and expenditure incurred by those branches have been included in these accounts.

Accounting Notes

This statement of accounts uses accruals accounting method.

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Income Overview

As expected, donations were down in 2025 compared to the General Election year of 2024.

Expenditure Overview

Very few elections were held during 2025 and actions were taken to reduce our non-campaigning costs, so the deficit was reduced dramatically.

Balance Sheet Overview

We maintained a positive cash balance at the end of 2025, although additional fundraising will be required in 2026 to support our electoral ambitions.

Overview of Political Activities

Only a handful of city and county council by-elections were held during the year, so much of our activity was focused on political campaigns, including on the NHS, cost of living and water quality.

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Income and Expenditure Account

	Note	2025	2024
<u>Income</u>			
Membership	1	£972.31	£1,145.64
Affiliations	2	£0.00	£0.00
Donations	3	£152,346.41	£176,881.51
Branch income	4	£8,803.43	£5,759.00
Fundraising income	5	£3,467.60	£2,144.90
Investment income	6	£679.40	£2,015.25
Transfers in	7	£3,000.00	£26,762.56
Property & rental income / Other services	8	£20,118.86	£7,087.39
Miscellaneous	9	£0.00	£0.00
Total income		£189,388.01	£221,796.25
<u>Expenditure</u>			
Premises	-	£31,679.86	£37,902.25
Office & admin costs	-	£7,696.04	£13,615.23
Branch expenditure	4	£5,705.73	£10,471.93
Staff costs	10	£66,156.94	£72,501.98
Transfers out	7	£9,991.71	£2,151.27
Campaigning costs	-	£21,566.19	£143,877.90
Fundraising costs	5	£3,692.23	£3,456.19
Financing charges and Taxation	11	£999.77	£491.43
Depreciation	12	£3,114.00	£1,908.00
(Profit) / loss on sale of assets	15	£0.00	£0.00
Miscellaneous	9	£3,711.00	£5,520.00
Total expenditure		£154,313.47	£291,896.18
(Deficit) / surplus		£35,074.54	£(70,099.93)

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Balance Sheet

	Note	2025	2024
<u>Fixed Assets</u>			
Property	12	£0.00	£0.00
Fixtures and fittings	12	£0.00	£0.00
Office equipment	12	£7,435.00	£10,549.00
Investments	6	£0.00	£0.00
Total fixed assets		<u>£7,435.00</u>	<u>£10,549.00</u>
<u>Current Assets</u>			
Cash in hand and at bank	6	£99,236.60	£73,741.75
Stock	13	£0.00	£0.00
Debtors and Prepayments	14	£0.00	£0.00
Total current assets		<u>£99,236.60</u>	<u>£73,741.75</u>
<u>Liabilities</u>			
Creditors and Accruals	-	£10,679.71	£23,373.40
Loans outstanding	15	£0.00	£0.00
Total liabilities		<u>£10,679.71</u>	<u>£23,373.40</u>
<u>Total Net Assets / (Liabilities)</u>		<u>£95,991.89</u>	<u>£60,917.35</u>
<u>Reserves</u>			
Accumulated fund at the start of the year		£57,917.35	£128,017.28
Transfers between accumulated fund and other funds		£0.00	£0.00
Deficit / surplus		<u>£35,074.54</u>	<u>£(70,099.93)</u>
Accumulated fund at the end of the year		£92,991.89	£57,917.35
Asset Revaluation Reserve		£0.00	£0.00
Other funds		£3,000.00	£3,000.00
Total reserves		<u>£95,991.89</u>	<u>£60,917.35</u>

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Notes to the Accounts

Note 1: Membership

Membership fees received via the central party

2025	2024
£972.31	£1,145.64

Note 2: Affiliations

There were no affiliation fees

2025	2024
£0.00	£0.00

Note 3: Donations

Cash and cash equivalent donations

2025	2024
£150,280.61	£176,229.51

Notional / Donations in Kind

2025	2024
£2,065.80	£652.00

Total Donations

2025	2024
£152,346.41	£176,881.51

Note 4: Branch Income and Expenditure

Alresford & Itchen Valley

Meon Valley

The Worthys

2025		2024	
Income	Expenses	Income	Expenses
£560.00	£707.64	£655.00	£1,060.38
£6,819.43	£3,470.93	£3,790.00	£7,653.45
£1,424.00	£1,527.16	£1,314.00	£1,758.10
£8,803.43	£5,705.73	£5,759.00	£10,471.93

Note 5: Fundraising Income and Expenditure

Fundraising in the year included Six events for high value donors' Club; relaunched lottery; branch events

Note 6: Investment Income

Bank accounts

Investments

2025		2024	
Year-end balance	Income received	Year-end balance	Income received
£99,236.60	£679.40	£73,741.75	£2,015.25
£0.00	£0.00	£0.00	£0.00

Note 7: Transfers

From / to Liberal Democrat regional/state/central parties

From / to other Liberal Democrat local parties

Internal transfers between branches and accounting unit

From / to other Liberal Democrat accounting units

2025	
Incoming	Outgoing
£0.00	£924.00
£0.00	£0.00
£3,000.00	£0.00
£0.00	£9,067.71
£3,000.00	£9,991.71

Note 8: Property and rental income / Office services

Rent received

Other services income

2025	2024
£18,065.24	£0.00
£2,053.62	£7,087.39
£20,118.86	£7,087.39

Note 9: Miscellaneous Income / Expenditure

Professional fees

2025		2024	
Income	Expense	Income	Expense
	£3,711.00		£5,520.00
£0.00	£3,711.00	£0.00	£5,520.00

Note 10: Salary Costs

	2025	2024
Salary costs	£57,204.10	£65,625.57
Employer's National Insurance and Pension costs	£8,902.84	£6,876.41
Training costs	£50.00	£0.00
	<u>£66,156.94</u>	<u>£72,501.98</u>
Number of staff	1 4/5	1 2/3

Note 11: Financing Charges and Taxation

	2025	2024
Bank charges	£332.15	£463.43
Interest charged	£0.00	£0.00
Taxation charged	£503.81	£0.00
	<u>£835.96</u>	<u>£463.43</u>

Note 12: Fixed Assets

	Property	Fixtures & Fittings	Equipment	Total
Value at start of year	£0.00	£0.00	£10,549.00	£10,549.00
Additions	£0.00	£0.00	£0.00	£0.00
Disposals	£0.00	£0.00	£0.00	£0.00
Revaluations	£0.00	£0.00	£0.00	£0.00
Depreciation	£0.00	£0.00	£(3,114.00)	£(3,114.00)
Value at end of year	<u>£0.00</u>	<u>£0.00</u>	<u>£7,435.00</u>	<u>£7,435.00</u>

Note 13: Stock

	2025	2024
Opening balance	£0.00	£0.00
Movements: Increase	£0.00	£0.00
Movements: Decrease	£0.00	£0.00
Closing balance	<u>£0.00</u>	<u>£0.00</u>

Note 14: Debtors and Prepayments

Prepayments	£0.00	£0.00
Debtors	£0.00	£0.00
	<u>£0.00</u>	<u>£0.00</u>

Note 15: Loans

	2025	2024
Outstanding at start of year	£0.00	£0.00
Capital repayments	£0.00	£0.00
New loans	£0.00	£0.00
	<u>£0.00</u>	<u>£0.00</u>

Note 16: Profit / (Loss) on Disposal of Assets

	Book value at disposal	Sale Proceeds	Profit / (Loss) on Disposal
No assets were disposed of during the year	£0.00	£0.00	£0.00

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Declaration

I confirm that the above statement of accounts has been prepared in accordance with guidance issued by the Electoral Commission and is correct to my knowledge.

In addition I confirm that these accounts have been approved by the executive committee of Winchester District Liberal Democrats.

Signature:

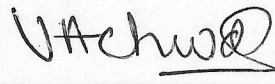


Name: Mark Allinson

Position: Treasurer

Date: 11/6/2026

Signature:



Name: Vivian Achwal

Position: Chair

Date: 11/6/26

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Independent Examiner's Report

I have examined the Income and Expenditure and Balance Sheet for the year ending 31st December 2025 together with the underlying accounting records and confirm that the accounts are in accordance therewith.

I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that the accounting records were not kept as required, the accounts are in accordance with the accounting records; the accounts comply with the requirements of the Political Parties, Elections and Referendums Act 2000

Signature



Name **Steve Sollitt**

Position **Independent Examiner**

Date **07/07/26**