

# CHRISTCHURCH (WEST SUSSEX)

England & Wales · Charity number 1074034

## Details

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**Other names** GATEWAY CHURCH INTERNATIONAL

**Status** Registered

**Legal form** Other

**Registered** 1999-02-18

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Christchurch  
Brewer Road  
Crawley  
West Sussex  
RH10 6BN

**Phone** 01293 427075

**Email** [admin@christchurchuk.org](mailto:admin@christchurchuk.org)

**Website** [www.christchurchuk.org](http://www.christchurchuk.org)

## Activities

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**Objects:** (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO AND IN PARTICULAR IN WEST SUSSEX AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT. (B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSE THEREBY IN THE SAID WEST SUSSEX AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT. (C) THE ADVANCEMENT OF EDUCATION (D) TO PROMOTE AND FULFIL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN THE SAID WEST SUSSEX AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

**Activities:** DURING THE YEAR THE CHURCH HAS HELD SUNDAY MORNING MEETINGS, SUNDAY EVENING PRAYER MEETINGS AND MID WEEK GROUP MEETINGS IN HOMES AS WELL AS OTHER IRREGULAR MEETINGS PRIMARILY BUT NOT EXCLUSIVELY IN THE CRAWLEY AREA. OTHER EVENTS AIMED SPECIFICALLY AT YOUTH AND ADULTS WERE ALSO UNDERTAKEN.

## Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- **Area of benefit:** WEST SUSSEX, AND OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD
- West Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£121,485	£109,538	-	-
2024-03-31	£114,771	£120,070	-	-
2023-03-31	£126,668	£95,881	-	-
2022-03-31	£91,510	£103,737	-	-
2021-03-31	£109,872	£99,466	-	-

## Trustees

Name	Role	Appointed
James Donald Crawford	Chair	
GUY HERBERT		
Timothy Ivester Lloyd		2025-08-01

**CHRISTCHURCH (WEST SUSSEX)**

England & Wales - Charity number 1074034

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# Accounts

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Charity registration number 1074034 (England and Wales)

**CHRISTCHURCH (WEST SUSSEX)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# CHRISTCHURCH (WEST SUSSEX)

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	J Crawford G Herbert A Clark
<b>Charity number (England and Wales)</b>	1074034
<b>Principal address</b>	Brewer Hall Brewer Road Southgate Crawley West Sussex RH10 6BN
<b>Independent examiner</b>	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT

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# CHRISTCHURCH (WEST SUSSEX)

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# CHRISTCHURCH (WEST SUSSEX)

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2025*

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "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)".

#### **Objectives and activities**

A, To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule here to and in particular in West Sussex in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

B, To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress cause thereby in the said West Sussex and in such parts of the United Kingdom or the world as the trustees may from time to time think fit.

C, The advancement of education.

D, To promote and fulfil such other charitable purposes beneficial to the community in the said West Sussex and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

ChristChurch (West Sussex) is a Bible based, charismatic church, related to New Covenant Ministries International. It aims to reach out to the local community and beyond with the love and message of Jesus Christ. To meet the needs of that community as best it can and to provide a practical demonstration of what is taught in the Bible. The charity aims to equip those who respond to this message to reach out further to not only the local community but also the UK, Europe and the nations of the world. The charity intends to start other churches throughout the world based on the values of the Bible so that they can reach their community. The mission then is simply this: Reach, Equip and Deploy.

In order to do this the church holds Sunday morning meetings, Sunday evening prayer meetings and mid week group meetings in homes as well as other irregular meetings primarily but not exclusively in the Crawley area. Other events aimed specifically at youth and adults are also undertaken.

We have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

This last year we have seen the momentum of the church increase again and the congregation size grow. In line with this we have also seen the finances increase with regular voluntary giving as well as a number of one off gifts. This together with the continued and increased hire of the lounge has meant that we have been able to not only set funds aside for much needed works to the building but also, for the first time in a number of years, been able to give salary increases.

The church continues to forge relationships across the town and nation resulting in a number of visits to support and work into other churches and regions. We have also seen an increase in the eldership team who together with the trustees are key decision makers in the charity.

The church operates primarily, but not exclusively, in the Crawley area and has an international vision with partnerships forged around the globe through our work with and support of New Covenant Ministries International. Through this last year we have had the privilege of being able to support the work both nationally and in Central Asia. We also hosted an event for partnering church leaders from across the UK with some international visitors also in attendance.

The charity is committed to developing a secure Christian environment for Christian and non-Christians alike. To this end the charity will be co-operating with other charities, local and national government agencies and the Christian community in Crawley in order to facilitate our vision. We are looking forward to the year ahead with optimism as we continue to see the growth and effectiveness of this past year being outworked.

# CHRISTCHURCH (WEST SUSSEX)

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### **Financial review**

The church is dependent upon the voluntary support of the members. Net incoming resources for the year ended 31 March 2025 totaled £11,947 (Net outgoing resources 2024 - £5,299) as shown on page 4 of the accounts.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level the trustees feel are sufficient to cover the running costs of the charity for a period of approximately 3 months. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in incoming resources, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The charity was established by a charitable trust deed on 11 November 1998. The charity's objects are in accordance with the Mission Statement.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Crawford  
G Herbert  
A Clark

### **Induction and training of new trustees**

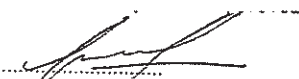
The process we follow for trustee appointments is as follows.

When it becomes necessary to have additional trustees or replace trustees a trustee meeting is held where nominations are put forward and discussed. These are then further discussed by the elders and broader leadership team. Following this the relevant individual/s are approached by the chair of trustees and given an outline of expectations and responsibilities of a trustee.

The potential trustee is given a time period in which to respond. If they choose to commit to being a trustee the current trustees are informed and asked for their written approval. Once these have been received it is noted in a trustee meeting and the charity commission is informed.

It should be noted that as part of the process of discussion of candidates and their appointment, the trustees do look at a number of criteria that we deem necessary for a trustee to fulfil. These are in line with charity commission advisory notes but more importantly to us, are in line with the biblical requirement for leadership in the church. If there is any cause for concern the individual would not be appointed.

The trustees' report was approved by the Board of Trustees.



J Crawford  
Trustee

14 December 2025

# CHRISTCHURCH (WEST SUSSEX)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHRISTCHURCH (WEST SUSSEX)

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I report to the trustees on my examination of the financial statements of ChristChurch (West Sussex) (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Darren Harding ACA FCCA DChA**  
Richard Place Dobson Services Limited  
Ground Floor  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Dated: 23 December 2025

## CHRISTCHURCH (WEST SUSSEX)

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and gifts	3	107,374	1,310	108,684	102,680	635	103,315
Activities in furtherance of the charity's objects	4	12,800	-	12,800	11,455	-	11,455
Investments	5	1	-	1	1	-	1
<b>Total income</b>		<u>120,175</u>	<u>1,310</u>	<u>121,485</u>	<u>114,136</u>	<u>635</u>	<u>114,771</u>
<b>Expenditure on:</b>							
Charitable activities	6	108,228	1,310	109,538	119,368	702	120,070
<b>Net movement in funds</b>		<u>11,947</u>	<u>-</u>	<u>11,947</u>	<u>(5,232)</u>	<u>(67)</u>	<u>(5,299)</u>
Fund balances at 1 April 2024		<u>32,655</u>	<u>-</u>	<u>32,655</u>	<u>37,887</u>	<u>67</u>	<u>37,954</u>
<b>Fund balances at 31 March 2025</b>		<u><u>44,602</u></u>	<u><u>-</u></u>	<u><u>44,602</u></u>	<u><u>32,655</u></u>	<u><u>-</u></u>	<u><u>32,655</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# CHRISTCHURCH (WEST SUSSEX)

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	11		6,972		4,553
<b>Current assets</b>					
Debtors	12	3,329		1,310	
Cash at bank and in hand		37,661		30,868	
		40,990		32,178	
<b>Creditors: amounts falling due within one year</b>	13	(3,360)		(4,076)	
<b>Net current assets</b>			37,630		28,102
<b>Total assets less current liabilities</b>			44,602		32,655
<b>The funds of the charity</b>					
Unrestricted funds	16		44,602		32,655
			44,602		32,655

The financial statements were approved by the trustees on 14 Dec '25

  
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J Crawford  
Trustee

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2025*

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### 1 Accounting policies

#### Charity information

Christchurch (West Sussex) is a public benefit entity. The registered office is Brewers Hall, Brewer Road, Southgate, Crawley, West Sussex, RH10 6BN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations consist of Tithes, general donations and gift aid received. All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Charitable activities

Charitable activities represents the costs directly attributable to carry out the charitable objects, including support costs and costs relating to the governance of the charity.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold improvements	Straight line over 10 years
Plant and machinery	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash at bank and cash 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.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### *Basic financial liabilities*

Creditors 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 are normally recognised at their settlement amount after allowing for any discounts due.

#### 1.10 Taxation

As a charity, the organisation is not subject to corporation tax or any taxes on income and gains arising from its charitable activities.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and gifts

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	1,477	1,310	2,787	3,210	635	3,845
Tithes	86,594	-	86,594	82,820	-	82,820
Gift aid	19,303	-	19,303	16,650	-	16,650
	<u>107,374</u>	<u>1,310</u>	<u>108,684</u>	<u>102,680</u>	<u>635</u>	<u>103,315</u>

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Charitable Income</b>		
Training courses and office income	12,800	11,455

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1	1

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 6 Expenditure on charitable activities

	Promoting and teaching the Christian faith 2025 £	Promoting and teaching the Christian faith 2024 £
<b>Direct costs</b>		
Staff costs	55,829	52,936
Depreciation and impairment	1,214	1,518
Rates and water	273	241
Insurance	1,624	2,449
Light and heat	6,308	6,737
Telephone	941	742
Postage and stationery	1,490	567
Advertising	105	135
Sundries	1,835	1,004
Repairs and maintenance	4,870	17,868
Rent	19,185	18,018
Gifts	5,714	6,563
Entertaining	-	21
Catering	1,600	658
Ministry costs	-	1,410
Training resources	150	600
	<u>101,138</u>	<u>111,467</u>
<b>Share of support and governance costs (see note 7)</b>		
Support	7,056	6,834
Governance	1,344	1,769
	<u>109,538</u>	<u>120,070</u>
<b>Analysis by fund</b>		
Unrestricted funds	108,228	119,368
Restricted funds	1,310	702
	<u>109,538</u>	<u>120,070</u>

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 7 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	6,812	6,645
Bank charges	144	189
Travel costs	100	-
Governance costs	1,344	1,769
	<u>8,400</u>	<u>8,603</u>
<b>Analysed between:</b>		
Promoting and teaching the Christian faith	<u>8,400</u>	<u>8,603</u>

### 8 Trustees

During the year one trustee, James Crawford, was paid £50,432 for pastoral services (2024: £47,670).

In order to fully comply with Biblical principles, it is necessary for the Eldership team to be represented on the board of trustees. This has been achieved without infringing the requirement of the Charity Commission. However as the team consists of both husband and wife, the wives of full time elders are paid a small salary for the work that they do.

In addition because of the nature of the church, self-funding and non-denominational, it is necessary to utilise the gifts of the committed people available. This has meant that the wives of trustees have been engaged on a part-time basis in an administrative capacity within the church office.

All people who are paid by the charity perform a valuable service to the charity and have a job specification which is available if required. No person receives payment because of his or her position as a trustee or as a dependent or relative of a trustee.

No other payments were made to or for any trustees or persons connected with them during this year.

### 9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Pastoral services	1	1
Management and administration	2	2
Total	<u>3</u>	<u>3</u>

### Employment costs

	2025	2024
	£	£
Wages and salaries	60,240	59,297
Social security costs	373	284
Other pension costs	2,028	-
	<u>62,641</u>	<u>59,581</u>

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 9 Employees

(Continued)

#### Key Management Personnel

One staff members has been deemed as key management personnel, the total benefits received by them is £50,432.00.

There were no employees whose annual remuneration was more than £60,000.

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Tangible fixed assets

	Leasehold improvements	Plant and machinery	Total
	£	£	£
<b>Cost</b>			
At 1 April 2024	42,324	46,005	88,329
Additions	-	3,633	3,633
	<u>42,324</u>	<u>49,638</u>	<u>91,962</u>
At 31 March 2025	42,324	49,638	91,962
	<u>42,324</u>	<u>41,452</u>	<u>83,776</u>
<b>Depreciation and impairment</b>			
At 1 April 2024	42,324	41,452	83,776
Depreciation charged in the year	-	1,214	1,214
	<u>42,324</u>	<u>42,666</u>	<u>84,990</u>
At 31 March 2025	42,324	42,666	84,990
	<u>42,324</u>	<u>6,972</u>	<u>6,972</u>
<b>Carrying amount</b>			
At 31 March 2025	-	6,972	6,972
	<u>-</u>	<u>4,553</u>	<u>4,553</u>
At 31 March 2024	-	4,553	4,553
	<u>-</u>	<u>4,553</u>	<u>4,553</u>

### 12 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	1,891	734
Prepayments and accrued income	1,438	576
	<u>3,329</u>	<u>1,310</u>

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	1,768	1,466
Accruals and deferred income	1,592	2,610
	<u>3,360</u>	<u>4,076</u>

### 14 Retirement benefit schemes

	2025	2024
	£	£
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	2,028	-
	<u>2,028</u>	<u>-</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Reserved fund	-	710	(710)	-
Building fund	-	600	(600)	-
	<u>-</u>	<u>1,310</u>	<u>(1,310)</u>	<u>-</u>

#### Previous year:

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Building fund	67	635	(702)	-
	<u>67</u>	<u>635</u>	<u>(702)</u>	<u>-</u>

The Worship fund consists of donations which are to be used specifically for worship team purchases such as supplies and instruments.

The Building fund represents donations received towards the upkeep of the building.

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	32,655	120,175	(108,228)	44,602
	<u>32,655</u>	<u>120,175</u>	<u>(108,228)</u>	<u>44,602</u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2024</b>
	£	£	£	£
General funds	37,887	114,136	(119,368)	32,655
	<u>37,887</u>	<u>114,136</u>	<u>(119,368)</u>	<u>32,655</u>

### 17 Analysis of net assets between funds

	<b>Unrestricted funds 2025 £</b>
<b>At 31 March 2025:</b>	
Tangible assets	6,972
Current assets/(liabilities)	37,630
	<u>44,602</u>
	<u>44,602</u>
	<b>Unrestricted funds 2024 £</b>
<b>At 31 March 2024:</b>	
Tangible assets	4,553
Current assets/(liabilities)	28,102
	<u>32,655</u>
	<u>32,655</u>

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	594	-
Between two and five years	258	-
	<u>852</u>	<u>-</u>

### 19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**CHRISTCHURCH (WEST SUSSEX)**

England & Wales - Charity number 1074034

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# Accounts

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Charity registration number 1074034

**CHRISTCHURCH (WEST SUSSEX)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# CHRISTCHURCH (WEST SUSSEX)

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	J Crawford G Herbert A Clark
<b>Charity number</b>	1074034
<b>Principal address</b>	Brewer Hall Brewer Road Southgate Crawley West Sussex RH10 6BN
<b>Independent examiner</b>	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT

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# CHRISTCHURCH (WEST SUSSEX)

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Statement of financial activities	4
Balance sheet	5
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# CHRISTCHURCH (WEST SUSSEX)

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "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)".

#### Objectives and activities

A, To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule here to and in particular in West Sussex in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

B, To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress cause thereby in the said West Sussex and in such parts of the United Kingdom or the world as the trustees may from time to time think fit.

C, The advancement of education.

D, To promote an fulfil such other charitable purposes beneficial to the community in the said West Sussex and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

ChristChurch (West Sussex) is a Bible based, charismatic church, related to New Covenant Ministries International. It aims to reach out to the local community and beyond with the love and message of Jesus Christ. To meet the needs of that community as best it can and to provide a practical demonstration of what is taught in the Bible. The charity aims to equip those who respond to this message to reach out further to not only the local community but also the UK, Europe and the nations of the world. The charity intends to start other churches throughout the world based on the values of the Bible so that they can reach their community. The mission then is simply this: Reach, Equip and Deploy.

In order to do this the church holds Sunday morning meetings, Sunday evening prayer meetings and mid week group meetings in homes as well as other irregular meetings primarily but not exclusively in the Crawley area. Other events aimed specifically at youth and adults are also undertaken.

We have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Achievements and performance

This last year we have seen the momentum of the church increase again. Given that the strain on the national economy is affecting job availability, we have seen some relocate from Crawley and others join us as a result of relocating to Crawley. As a result, we have seen our regular member numbers slowly growing again.

This year has seen the start of us making a hall available to hire in order to help generate funds. This has been working well with one client hiring the space for 3 days a week on a consistent basis. This again has helped not only financially but also with community connections. Towards the end of the financial year, we received a very generous donation which has not only alleviated the financial pressure but has also meant that we can do some necessary repair works to the premises.

The church operates primarily, but not exclusively, in the Crawley area and has an international vision with partnerships forged around the globe through our work with and support of New Covenant Ministries International. Through this last year we have had the privilege of being able to support the work both nationally and in Central Asia. We also hosted an event for partnering church leaders from across the UK, this has been a great sense of encouragement to the church community as it was something we had done on an annual basis before Covid.

The charity is committed to developing a secure Christian environment for Christian and non-Christians alike. To this end the charity will be co-operating with other charities, local and national government agencies and the Christian community in Crawley in order to facilitate our vision. We are looking forward to the year ahead with optimism.

# CHRISTCHURCH (WEST SUSSEX)

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### Financial review

The church is dependent upon the voluntary support of the members. Net outgoing resources for the year ended 31 March 2024 totaled £5,299 (Net incoming resources 2023 - £30,787) as shown on page 4 of the accounts.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level the trustees feel are sufficient to cover the running costs of the charity for a period of approximately 3 months. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in incoming resources, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Structure, governance and management

The charity was established by a charitable trust deed on 11 November 1998. The charity's objects are in accordance with the Mission Statement.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Crawford

G Herbert

A Clark

### Induction and training of new trustees

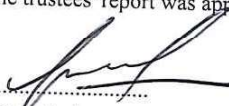
The process we follow for trustee appointments is as follows.

When it becomes necessary to have additional trustees or replace trustees a trustee meeting is held where nominations are put forward and discussed. These are then further discussed by the elders and broader leadership team. Following this the relevant individual/s are approached by the chair of trustees and given an outline of expectations and responsibilities of a trustee.

The potential trustee is given a time period in which to respond. If they choose to commit to being a trustee the current trustees are informed and asked for their written approval. Once these have been received it is noted in a trustee meeting and the charity commission is informed.

It should be noted that as part of the process of discussion of candidates and their appointment, the trustees do look at a number of criteria that we deem necessary for a trustee to fulfil. These are in line with charity commission advisory notes but more importantly to us, are in line with the biblical requirement for leadership in the church. If there is any cause for concern the individual would not be appointed.

The trustees' report was approved by the Board of Trustees.

  
.....  
J Crawford

Trustee

Date: 22 Sept '24

# CHRISTCHURCH (WEST SUSSEX)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHRISTCHURCH (WEST SUSSEX)

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I report to the trustees on my examination of the financial statements of ChristChurch (West Sussex) (the charity) for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

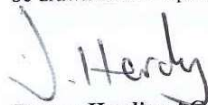
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Darren Harding ACA FCCA DChA**  
Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Dated: 25/09/24

# CHRISTCHURCH (WEST SUSSEX)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and gifts	3	102,680	635	103,315	125,668	1,000	126,668
Activities in furtherance of the charity's objects	4	11,455	-	11,455	-	-	-
Investments	5	1	-	1	-	-	-
<b>Total income</b>		<u>114,136</u>	<u>635</u>	<u>114,771</u>	<u>125,668</u>	<u>1,000</u>	<u>126,668</u>
<b>Expenditure on:</b>							
Charitable activities	6	119,368	702	120,070	94,948	933	95,881
<b>Net (outgoing)/incoming resources before transfers</b>		<u>(5,232)</u>	<u>(67)</u>	<u>(5,299)</u>	<u>30,720</u>	<u>67</u>	<u>30,787</u>
<b>Net movement in funds</b>		<u>(5,232)</u>	<u>(67)</u>	<u>(5,299)</u>	<u>30,720</u>	<u>67</u>	<u>30,787</u>
Fund balances at 1 April 2023		<u>37,887</u>	<u>67</u>	<u>37,954</u>	<u>7,167</u>	<u>-</u>	<u>7,167</u>
<b>Fund balances at 31 March 2024</b>		<u><u>32,655</u></u>	<u><u>-</u></u>	<u><u>32,655</u></u>	<u><u>37,887</u></u>	<u><u>67</u></u>	<u><u>37,954</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# CHRISTCHURCH (WEST SUSSEX)

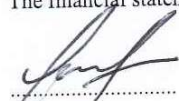
## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	11		4,553		6,071
<b>Current assets</b>					
Debtors	12	1,310		1,934	
Cash at bank and in hand		30,868		33,297	
		<u>32,178</u>		<u>35,231</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(4,076)</u>		<u>(3,348)</u>	
Net current assets			<u>28,102</u>		<u>31,883</u>
<b>Total assets less current liabilities</b>			<u>32,655</u>		<u>37,954</u>
<b>Income funds</b>					
Restricted funds	14		-		67
Unrestricted funds			<u>32,655</u>		<u>37,887</u>
			<u>32,655</u>		<u>37,954</u>

The financial statements were approved by the Trustees on ...

22 Sept '24

  
.....  
J Crawford  
Trustee

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

#### Charity information

Christchurch (West Sussex) is a public benefit entity. The registered office is Brewers Hall, Brewer Road, Southgate, Crawley, West Sussex, RH10 6BN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations consist of Tithes, general donations and gift aid received. All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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(Continued)

### 1 Accounting policies

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Charitable activities

Charitable activities represents the costs directly attributable to carry out the charitable objects, including support costs and costs relating to the governance of the charity.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold improvements	Straight line over 10 years
Plant and machinery	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash at bank and cash 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.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 1 Accounting policies

(Continued)

#### Basic financial liabilities

Creditors 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 are normally recognised at their settlement amount after allowing for any discounts due.

#### 1.10 Taxation

As a charity, the organisation is not subject to corporation tax or any taxes on income and gains arising from its charitable activities.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and gifts

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	3,210	635	3,845	39,155	1,000	40,155
Tithes	82,820	-	82,820	69,986	-	69,986
Gift aid	16,650	-	16,650	16,527	-	16,527
	<u>102,680</u>	<u>635</u>	<u>103,315</u>	<u>125,668</u>	<u>1,000</u>	<u>126,668</u>

### 4 Activities in furtherance of the charity's objects

	Promoting and teaching the Christian faith 2024	2023
	£	£
Room Hire	<u>11,455</u>	<u>-</u>

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 5 Investments

	Unrestricted funds	Total
	2024	2023
	£	£
Interest receivable	1	-

### 6 Charitable activities

	Promoting and teaching the Christian faith	Promoting and teaching the Christian faith
	2024	2023
	£	£
Staff costs	52,936	53,215
Depreciation and impairment	1,518	1,829
Rates and water	241	228
Insurance	2,449	1,279
Light and heat	6,737	3,281
Telephone	742	803
Postage and stationery	567	748
Advertising	135	177
Sundries	1,004	1,678
Repairs and maintenance	17,868	2,043
Rent	18,018	16,963
Gifts	6,563	3,801
Entertaining	21	47
Catering	658	427
Ministry costs	1,410	285
Training resources	600	145
	<u>111,467</u>	<u>86,949</u>
Share of support costs (see note 7)	6,834	7,150
Share of governance costs (see note 7)	1,769	1,782
	<u>120,070</u>	<u>95,881</u>
<b>Analysis by fund</b>		
Unrestricted funds	119,368	94,948
Restricted funds	702	933
	<u>120,070</u>	<u>95,881</u>

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs	Support costs	Governance costs	2024		Governance costs	2023
	£	£	£	£	£	£
Staff costs	6,645	-	6,645	6,645	-	6,645
Bank charges	189	-	189	196	-	196
Travelling costs	-	-	-	309	-	309
Accountancy	-	1,769	1,769	-	1,782	1,782
	<u>6,834</u>	<u>1,769</u>	<u>8,603</u>	<u>7,150</u>	<u>1,782</u>	<u>8,932</u>
Analysed between Charitable activities	<u>6,834</u>	<u>1,769</u>	<u>8,603</u>	<u>7,150</u>	<u>1,782</u>	<u>8,932</u>

Governance costs includes payment to the independent examiner of £1,680 (2023 - £1,620).

### 8 Trustees

During the year one trustee, James Crawford, was paid £47,670 for pastoral services (2023: £47,950).

In order to fully comply with Biblical principles, it is necessary for the Eldership team to be represented on the board of trustees. This has been achieved without infringing the requirement of the Charity Commission. However as the team consists of both husband and wife, the wives of full time elders are paid a small salary for the work that they do.

In addition because of the nature of the church, self-funding and non-denominational, it is necessary to utilise the gifts of the committed people available. This has meant that the wives of trustees have been engaged on a part-time basis in an administrative capacity within the church office.

All people who are paid by the charity perform a valuable service to the charity and have a job specification which is available if required. No person receives payment because of his or her position as a trustee or as a dependent or relative of a trustee.

No other payments were made to or for any trustees or persons connected with them during this year.

### 9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Pastoral services	1	1
Management and administration	2	2
Total	<u>3</u>	<u>3</u>

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

		(Continued)	
9	Employees	2024	2023
		£	£
	<b>Employment costs</b>		
	Wages and salaries	59,297	59,297
	Social security costs	284	563
		<u>59,581</u>	<u>59,860</u>

### Key Management Personnel

One staff members has been deemed as key management personnel, the total benefits received by them is £47,670.

There were no employees whose annual remuneration was more than £60,000.

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 11 Tangible fixed assets

	Leasehold improvements	Plant and machinery	Total
	£	£	£
<b>Cost</b>			
At 1 April 2023	42,324	46,005	88,329
At 31 March 2024	42,324	46,005	88,329
<b>Depreciation and impairment</b>			
At 1 April 2023	42,324	39,934	82,258
Depreciation charged in the year	-	1,518	1,518
At 31 March 2024	42,324	41,452	83,776
<b>Carrying amount</b>			
At 31 March 2024	-	4,553	4,553
At 31 March 2023	-	6,071	6,071

### 12 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	734	1,403
Prepayments and accrued income	576	531
	<u>1,310</u>	<u>1,934</u>

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,466	565
Accruals and deferred income	2,610	2,783
	<u>4,076</u>	<u>3,348</u>

### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources £	Resources expended £	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Worship Fund	100	(100)	-	-	-	-
Building fund	900	(833)	67	635	(702)	-
	<u>1,000</u>	<u>(933)</u>	<u>67</u>	<u>635</u>	<u>(702)</u>	<u>-</u>

The Worship fund consists of donations which are to be used specifically for worship team purchases such as supplies and instruments.

The Building fund represents donations received towards the upkeep of the building.

### 15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Tangible assets	4,553	-	4,553	6,071	-	6,071
Current assets/(liabilities)	28,102	-	28,102	31,816	67	31,883
	<u>32,655</u>	<u>-</u>	<u>32,655</u>	<u>37,887</u>	<u>67</u>	<u>37,954</u>

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 16 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	-	648
	<u>          </u>	<u>          </u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**CHRISTCHURCH (WEST SUSSEX)**

England & Wales - Charity number 1074034

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# Accounts

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**CHRISTCHURCH (WEST SUSSEX)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# CHRISTCHURCH (WEST SUSSEX)

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	J Crawford G Herbert A Clark
<b>Charity number</b>	1074034
<b>Principal address</b>	Brewer Hall Brewer Road Southgate Crawley West Sussex RH10 6BN
<b>Independent examiner</b>	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT

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# CHRISTCHURCH (WEST SUSSEX)

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# CHRISTCHURCH (WEST SUSSEX)

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2023*

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "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)".

#### **Objectives and activities**

A, To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule here to and in particular in West Sussex in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

B, To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress cause thereby in the said West Sussex and in such parts of the United Kingdom or the world as the trustees may from time to time think fit.

C, The advancement of education.

D, To promote an fulfil such other charitable purposes beneficial to the community in the said West Sussex and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

ChristChurch (West Sussex) is a Bible based, charismatic church, related to New Covenant Ministries International. It aims to reach out to the local community and beyond with the love and message of Jesus Christ. To meet the needs of that community as best it can and to provide a practical demonstration of what is taught in the Bible. The charity aims to equip those who respond to this message to reach out further to not only the local community but also the UK, Europe and the nations of the world. The charity intends to start other churches throughout the world based on the values of the Bible so that they can reach their community. The mission then is simply this: Reach, Equip and Deploy.

In order to do this the church holds Sunday morning meetings, Sunday evening prayer meetings and mid week group meetings in homes as well as other irregular meetings primarily but not exclusively in the Crawley area. Other events aimed specifically at youth and adults are also undertaken.

We have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

This last year we have seen the momentum of the church increase again. Given that the strain on the national economy is affecting job availability, we have seen some relocate from Crawley and others join us as a result of relocating to Crawley. As a result, we have seen our regular member numbers slowly growing again.

This year has seen the start of us making a hall available to hire in order to help generate funds. This has been working well with one client hiring the space for 3 days a week on a consistent basis. This again has helped not only financially but also with community connections. Towards the end of the financial year, we received a very generous donation which has not only alleviated the financial pressure but has also meant that we can do some necessary repair works to the premises.

The church operates primarily, but not exclusively, in the Crawley area and has an international vision with partnerships forged around the globe through our work with and support of New Covenant Ministries International. Through this last year we have had the privilege of being able to support the work both nationally and in Central Asia. We also hosted an event for partnering church leaders from across the UK, this has been a great sense of encouragement to the church community as it was something we had done on an annual basis before Covid.

The charity is committed to developing a secure Christian environment for Christian and non-Christians alike. To this end the charity will be co-operating with other charities, local and national government agencies and the Christian community in Crawley in order to facilitate our vision. We are looking forward to the year ahead with optimism.

# CHRISTCHURCH (WEST SUSSEX)

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### Financial review

The church is dependent upon the voluntary support of the members. Net incoming resources for the year ended 31 March 2023 totaled £30,787 (Net outgoing resources 2022 - £12,227) as shown on page 4 of the accounts.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level the trustees feel are sufficient to cover the running costs of the charity for a period of approximately 3 months. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in incoming resources, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Structure, governance and management

The charity was established by a charitable trust deed on 11 November 1998. The charity's objects are in accordance with the Mission Statement.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Crawford  
G Herbert  
A Clark

### Induction and training of new trustees

The process we follow for trustee appointments is as follows.

When it becomes necessary to have additional trustees or replace trustees a trustee meeting is held where nominations are put forward and discussed. These are then further discussed by the elders and broader leadership team. Following this the relevant individual/s are approached by the chair of trustees and given an outline of expectations and responsibilities of a trustee.

The potential trustee is given a time period in which to respond. If they choose to commit to being a trustee the current trustees are informed and asked for their written approval. Once these have been received it is noted in a trustee meeting and the charity commission is informed.

It should be noted that as part of the process of discussion of candidates and their appointment, the trustees do look at a number of criteria that we deem necessary for a trustee to fulfil. These are in line with charity commission advisory notes but more importantly to us, are in line with the biblical requirement for leadership in the church. If there is any cause for concern the individual would not be appointed.

The trustees' report was approved by the Board of Trustees.

  
.....  
J Crawford  
Trustee

Date: 10 DECEMBER 2023

# CHRISTCHURCH (WEST SUSSEX)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHRISTCHURCH (WEST SUSSEX)

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I report to the trustees on my examination of the financial statements of ChristChurch (West Sussex) (the charity) for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

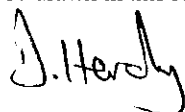
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Darren Harding ACA FCCA DChA**  
Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Dated: 14/02/2023

# CHRISTCHURCH (WEST SUSSEX)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2023*

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b><u>Income from:</u></b>							
Donations and gifts	3	125,668	1,000	126,668	87,976	3,534	91,510
<b><u>Expenditure on:</u></b>							
Charitable activities	4	94,948	933	95,881	93,999	9,632	103,631
Other	8	-	-	-	106	-	106
<b>Total expenditure</b>		<b>94,948</b>	<b>933</b>	<b>95,881</b>	<b>94,105</b>	<b>9,632</b>	<b>103,737</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>30,720</b>	<b>67</b>	<b>30,787</b>	<b>(6,129)</b>	<b>(6,098)</b>	<b>(12,227)</b>
Gross transfers between funds		-	-	-	(6,040)	6,040	-
<b>Net movement in funds</b>		<b>30,720</b>	<b>67</b>	<b>30,787</b>	<b>(12,169)</b>	<b>(58)</b>	<b>(12,227)</b>
Fund balances at 1 April 2022		7,167	-	7,167	19,336	58	19,394
<b>Fund balances at 31 March 2023</b>		<b>37,887</b>	<b>67</b>	<b>37,954</b>	<b>7,167</b>	<b>-</b>	<b>7,167</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# CHRISTCHURCH (WEST SUSSEX)

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		6,071		7,259
<b>Current assets</b>					
Debtors	11	1,934		2,971	
Cash at bank and in hand		33,297		2,417	
		<u>35,231</u>		<u>5,388</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(3,348)</u>		<u>(5,480)</u>	
Net current assets/(liabilities)			31,883		(92)
<b>Total assets less current liabilities</b>			<u>37,954</u>		<u>7,167</u>
<b>Income funds</b>					
Restricted funds	13		67		-
Unrestricted funds			37,887		7,167
			<u>37,954</u>		<u>7,167</u>

The financial statements were approved by the Trustees on 10 DECEMBER 2023

  
.....  
J Crawford  
Trustee

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

#### Charity information

Christchurch (West Sussex) is a public benefit entity. The registered office is Brewers Hall, Brewer Road, Southgate, Crawley, West Sussex, RH10 6BN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations consist of Tithes, general donations and gift aid received. All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Charitable activities

Charitable activities represents the costs directly attributable to carry out the charitable objects, including support costs and costs relating to the governance of the charity.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold improvements	Straight line over 10 years
Plant and machinery	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash at bank and cash 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.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### *Basic financial liabilities*

Creditors 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 are normally recognised at their settlement amount after allowing for any discounts due.

#### 1.10 Taxation

As a charity, the organisation is not subject to corporation tax or any taxes on income and gains arising from its charitable activities.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and gifts

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	39,155	1,000	40,155	-	3,534	3,534
Tithes	69,986	-	69,986	71,106	-	71,106
Gift aid	16,527	-	16,527	16,870	-	16,870
	<u>125,668</u>	<u>1,000</u>	<u>126,668</u>	<u>87,976</u>	<u>3,534</u>	<u>91,510</u>

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 4 Charitable activities

	Promoting and teaching the Christian faith 2023 £	Promoting and teaching the Christian faith 2022 £
Staff costs	53,215	55,194
Depreciation and impairment	1,829	983
Rates and water	228	133
Insurance	1,279	1,136
Light and heat	3,281	2,173
Telephone	803	1,041
Postage and stationery	748	882
Advertising	177	118
Sundries	1,678	896
Repairs and maintenance	2,043	5,952
Rent	16,963	17,473
Gifts	3,801	8,287
Entertaining	47	25
Catering	427	181
Ministry costs	285	708
Training resources	145	129
	<u>86,949</u>	<u>95,311</u>
Share of support costs (see note 5)	7,150	6,820
Share of governance costs (see note 5)	1,782	1,500
	<u>95,881</u>	<u>103,631</u>
<b>Analysis by fund</b>		
Unrestricted funds	94,948	93,999
Restricted funds	933	9,632
	<u>95,881</u>	<u>103,631</u>

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Support costs	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Staff costs	6,645	-	6,645	6,645	6,645
Bank charges	196	-	196	175	175
Travelling costs	309	-	309	-	-
Accountancy	-	1,782	1,782	-	1,500
	<u>7,150</u>	<u>1,782</u>	<u>8,932</u>	<u>6,820</u>	<u>8,320</u>
Analysed between					
Charitable activities	<u>7,150</u>	<u>1,782</u>	<u>8,932</u>	<u>6,820</u>	<u>8,320</u>

Governance costs includes payment to the independent examiner of £1,620 (2022 - £1,500).

### 6 Trustees

During the year one trustee, James Crawford, was paid £47,950 for pastoral services (2022: £47,386).

In order to fully comply with Biblical principles, it is necessary for the Eldership team to be represented on the board of trustees. This has been achieved without infringing the requirement of the Charity Commission. However as the team consists of both husband and wife, the wives of full time elders are paid a small salary for the work that they do.

In addition because of the nature of the church, self-funding and non-denominational, it is necessary to utilise the gifts of the committed people available. This has meant that the wives of trustees have been engaged on a part-time basis in an administrative capacity within the church office.

All people who are paid by the charity perform a valuable service to the charity and have a job specification which is available if required. No person receives payment because of his or her position as a trustee or as a dependent or relative of a trustee.

No other payments were made to or for any trustees or persons connected with them during this year.

### 7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Pastoral services	1	1
Management and administration	2	2
Total	<u>3</u>	<u>3</u>

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

7	Employees	(Continued)	
	Employment costs	2023	2022
		£	£
	Wages and salaries	59,297	59,286
	Social security costs	563	1,319
	Other pension costs	-	1,234
		<u>59,860</u>	<u>61,839</u>
		<u><u>59,860</u></u>	<u><u>61,839</u></u>

### Key Management Personnel

One staff members has been deemed as key management personnel, the total benefits received by them is £47,950.

There were no employees whose annual remuneration was more than £60,000.

8	Other	Total	Unrestricted funds
		2023	2022
		£	£
	Net loss on disposal of tangible fixed assets	-	106
		<u>-</u>	<u>106</u>
		<u><u>-</u></u>	<u><u>106</u></u>

### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 10 Tangible fixed assets

	Leasehold improvements	Plant and machinery	Total
	£	£	£
<b>Cost</b>			
At 1 April 2022	42,324	45,364	87,688
Additions	-	641	641
At 31 March 2023	42,324	46,005	88,329
<b>Depreciation and impairment</b>			
At 1 April 2022	42,324	38,105	80,429
Depreciation charged in the year	-	1,829	1,829
At 31 March 2023	42,324	39,934	82,258
<b>Carrying amount</b>			
At 31 March 2023	-	6,071	6,071
At 31 March 2022	-	7,259	7,259

### 11 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	1,403	1,583
Prepayments and accrued income	531	1,388
	1,934	2,971

### 12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	-	1,512
Trade creditors	565	2,108
Other creditors	-	240
Accruals and deferred income	2,783	1,620
	3,348	5,480

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Worship Fund	-	100	(100)	-	-
Building fund	-	900	(833)	-	67
	<u>-</u>	<u>1,000</u>	<u>(933)</u>	<u>-</u>	<u>67</u>

	Movement in funds				
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Worship Fund	-	1,934	(5,623)	3,689	-
Building fund	58	1,600	(4,009)	2,351	-
	<u>58</u>	<u>3,534</u>	<u>(9,632)</u>	<u>6,040</u>	<u>-</u>

The Worship fund consists of donations which are to be used specifically for worship team purchases such as supplies and instruments.

The Building fund represents donations received towards the upkeep of the building.

### 14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	6,071	-	6,071	7,259	-	7,259
Current assets/(liabilities)	31,816	67	31,883	(92)	-	(92)
	<u>37,887</u>	<u>67</u>	<u>37,954</u>	<u>7,167</u>	<u>-</u>	<u>7,167</u>

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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### 15 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	648	648
Between two and five years	-	648
	<u>648</u>	<u>1,296</u>

### 16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).



**CHRISTCHURCH (WEST SUSSEX)**

England & Wales - Charity number 1074034

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# Accounts

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Charity registration number 1074034

**CHRISTCHURCH (WEST SUSSEX)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# CHRISTCHURCH (WEST SUSSEX)

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	J Crawford G Herbert A Clark
<b>Charity number</b>	1074034
<b>Principal address</b>	Brewer Hall Brewer Road Southgate Crawley West Sussex RH10 6BN
<b>Independent examiner</b>	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT

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# CHRISTCHURCH (WEST SUSSEX)

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Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

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# **CHRISTCHURCH (WEST SUSSEX)**

## **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 MARCH 2022***

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "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)".

### **Objectives and activities**

A, To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule here to and in particular in West Sussex in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

B, To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress cause thereby in the said West Sussex and in such parts of the United Kingdom or the world as the trustees may from time to time think fit.

C, The advancement of education.

D, To promote an fulfil such other charitable purposes beneficial to the community in the said West Sussex and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

ChristChurch (West Sussex) is a Bible based, charismatic church, related to New Covenant Ministries International. It aims to reach out to the local community and beyond with the love and message of Jesus Christ. To meet the needs of that community as best it can and to provide a practical demonstration of what is taught in the Bible. The charity aims to equip those who respond to this message to reach out further to not only the local community but also the UK, Europe and the nations of the world. The charity intends to start other churches throughout the world based on the values of the Bible so that they can reach their community. The mission then is simply this: Reach, Equip and Deploy.

In order to do this the church holds Sunday morning meetings, Sunday evening prayer meetings and mid week group meetings in homes as well as other irregular meetings primarily but not exclusively in the Crawley area. Other events aimed specifically at youth and adults are also undertaken.

We have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

With this last year seeing the end of Covid restrictions and a return to some sort of normality we have seen the momentum of the church increase again. Given that the strain on the economy has started to be felt we have seen some relocate from Crawley, some leave and others join us both from Crawley and by relocating to Crawley. This has of course had an unpredictable effect on the finances this past year and so we have had to watch budgets very closely reducing expenditure to the minimum. We are confident that we will be able to continue as we are while monitoring the cash flow through our existing protocols.

This year has also seen the Russian invasion of Ukraine, having worked extensively in the Ukraine and therefore having close connections with many in the eastern war zones we have been able to support those still in the Ukraine, those fleeing and also, through our partnerships in Poland, those who have been displaced by the war and needing support. We will continue to support this front-line work and look to being able to give financially when possible.

# **CHRISTCHURCH (WEST SUSSEX)**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

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The church operates primarily, but not exclusively, in the Crawley area and has an international vision with partnerships forged around the globe through our work with and support of New Covenant Ministries International. Through this last year we have had the privilege of being able to support work locally both financially and with volunteers and continue with our support of those working in Central Asia.

The charity is committed to developing a secure Christian environment for Christian and non-Christians alike. To this end the charity will be co-operating with other charities, local and national government agencies and the Christian community in Crawley in order to facilitate our vision.

### **Financial review**

The church is dependent upon the voluntary support of the members. Net outgoing resources for the year ended 31 March 2022 totaled £12,227 (Net income 2021 - £10,406) as shown on page 5 of the accounts.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level the trustees feel are sufficient to cover the running costs of the charity for a period of approximately 3 months. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in incoming resources, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This year again we have kept our expenditure to a minimum. Although we were not able to fully meet our target for reserve funds, the funds have increased due to a surplus at the end of the financial year. As trustees we have been aware of this and have closely monitored the situation through out the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have given consideration to the Charities SORP ('Statement of Recommended Practice') Committee's advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops

### **Going concern**

The trustees are aware of the funds being lower than the reserves policy and have had a few discussions regarding this and are monitoring it very closely month by month. As we rely solely on voluntary donations from church members and not fund raising or a head office bailout our income is affected by the financial situations of those that give and is therefore not always predictable.

### **Structure, governance and management**

The charity was established by a charitable trust deed on 11 November 1998. The charity's objects are in accordance with the Mission Statement.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Crawford

G Herbert

B Deysel

A Clark

(Resigned 31 August 2021)

# CHRISTCHURCH (WEST SUSSEX)

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

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### **Induction and training of new trustees**

The process we follow for trustee appointments is as follows.

When it becomes necessary to have additional trustees or replace trustees a trustee meeting is held where nominations are put forward and discussed. These are then further discussed by the elders and broader leadership team. Following this the relevant individual/s are approached by the chair of trustees and given an outline of expectations and responsibilities of a trustee.

The potential trustee is given a time period in which to respond. If they choose to commit to being a trustee the current trustees are informed and asked for their written approval. Once these have been received it is noted in a trustee meeting and the charity commission is informed.

It should be noted that as part of the process of discussion of candidates and their appointment, the trustees do look at a number of criteria that we deem necessary for a trustee to fulfil. These are in line with charity commission advisory notes but more importantly to us, are in line with the biblical requirement for leadership in the church. If there is any cause for concern the individual would not be appointed.

The trustees' report was approved by the Board of Trustees.



.....  
J Crawford

Trustee

Date: ..... 13/11/22 .....

# CHRISTCHURCH (WEST SUSSEX)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHRISTCHURCH (WEST SUSSEX)

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I report to the trustees on my examination of the financial statements of ChristChurch (West Sussex) (the charity) for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

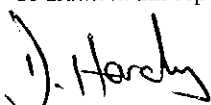
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Darren Harding ACA FCCA DChA**  
Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Dated: 16/1/2022

# CHRISTCHURCH (WEST SUSSEX)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>							
Donations and gifts	3	87,976	3,534	91,510	105,122	4,750	109,872
<b>Expenditure on:</b>							
Charitable activities	4	93,999	9,632	103,631	94,213	5,253	99,466
Other	8	106	-	106	-	-	-
<b>Total expenditure</b>		<b>94,105</b>	<b>9,632</b>	<b>103,737</b>	<b>94,213</b>	<b>5,253</b>	<b>99,466</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(6,129)</b>	<b>(6,098)</b>	<b>(12,227)</b>	<b>10,909</b>	<b>(503)</b>	<b>10,406</b>
Gross transfers between funds		(6,040)	6,040	-	-	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(12,169)</b>	<b>(58)</b>	<b>(12,227)</b>	<b>10,909</b>	<b>(503)</b>	<b>10,406</b>
Fund balances at 1 April 2021		19,336	58	19,394	8,427	561	8,988
<b>Fund balances at 31 March 2022</b>		<b>7,167</b>	<b>-</b>	<b>7,167</b>	<b>19,336</b>	<b>58</b>	<b>19,394</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

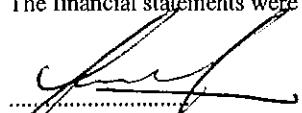
# CHRISTCHURCH (WEST SUSSEX)

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	9		7,259		862
<b>Current assets</b>					
Debtors	10	2,971		3,193	
Cash at bank and in hand		2,417		19,248	
		<u>5,388</u>		<u>22,441</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(5,480)</u>		<u>(3,909)</u>	
Net current (liabilities)/assets			<u>(92)</u>		<u>18,532</u>
<b>Total assets less current liabilities</b>			<u>7,167</u>		<u>19,394</u>
<b>Income funds</b>					
Restricted funds	12		-		58
Unrestricted funds			7,167		19,336
			<u>7,167</u>		<u>19,394</u>

The financial statements were approved by the Trustees on .....13/11/22.....

  
.....  
J Crawford  
Trustee

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2022*

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### **1 Accounting policies**

#### **Charity information**

Christchurch (West Sussex) is a public benefit entity. The registered office is Brewers Hall, Brewer Road, Southgate, Crawley, West Sussex, RH10 6BN.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations consist of Tithes, general donations and gift aid received. All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Charitable activities

Charitable activities represents the costs directly attributable to carry out the charitable objects, including support costs and costs relating to the governance of the charity.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold improvements	Straight line over 10 years
Plant and machinery	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash at bank and cash 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.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### *Basic financial liabilities*

Creditors 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 are normally recognised at their settlement amount after allowing for any discounts due.

#### 1.10 Taxation

As a charity, the organisation is not subject to corporation tax or any taxes on income and gains arising from its charitable activities.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and gifts

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	-	3,534	3,534	1,186	4,750	5,936
Tithes	71,106	-	71,106	83,694	-	83,694
Gift aid	16,870	-	16,870	20,242	-	20,242
	<u>87,976</u>	<u>3,534</u>	<u>91,510</u>	<u>105,122</u>	<u>4,750</u>	<u>109,872</u>

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 4 Charitable activities

	Promoting and teaching the Christian faith 2022 £	Promoting and teaching the Christian faith 2021 £
Staff costs	55,194	56,103
Depreciation and impairment	983	288
Rates and water	133	209
Insurance	1,136	1,384
Light and heat	2,173	1,299
Telephone	1,041	980
Postage and stationery	882	809
Advertising	118	165
Sundries	896	158
Repairs and maintenance	5,952	3,945
Rent	17,473	15,588
Gifts	8,287	9,858
Entertaining	25	20
Catering	181	-
Ministry costs	708	-
Training resources	129	141
	<u>95,311</u>	<u>90,947</u>
Share of support costs (see note 5)	6,820	6,779
Share of governance costs (see note 5)	1,500	1,740
	<u>103,631</u>	<u>99,466</u>
<b>Analysis by fund</b>		
Unrestricted funds	93,999	94,213
Restricted funds	9,632	5,253
	<u>103,631</u>	<u>99,466</u>

## CHRISTCHURCH (WEST SUSSEX)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Support costs	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	6,645	-	6,645	6,645	-	6,645
Bank charges	175	-	175	134	-	134
Accountancy	-	1,500	1,500	-	1,740	1,740
	<u>6,820</u>	<u>1,500</u>	<u>8,320</u>	<u>6,779</u>	<u>1,740</u>	<u>8,519</u>
Analysed between Charitable activities	<u>6,820</u>	<u>1,500</u>	<u>8,320</u>	<u>6,779</u>	<u>1,740</u>	<u>8,519</u>

Governance costs includes payment to the independent examiner of £1,500 (2021 - £1,740).

#### 6 Trustees

During the year one trustee, James Crawford, was paid £47,386 for pastoral services (2021: £47,386).

In order to fully comply with Biblical principles, it is necessary for the Eldership team to be represented on the board of trustees. This has been achieved without infringing the requirement of the Charity Commission. However as the team consists of both husband and wife, the wives of full time elders are paid a small salary for the work that they do.

In addition because of the nature of the church, self-funding and non-denominational, it is necessary to utilise the gifts of the committed people available. This has meant that the wives of trustees have been engaged on a part-time basis in an administrative capacity within the church office.

All people who are paid by the charity perform a valuable service to the charity and have a job specification which is available if required. No person receives payment because of his or her position as a trustee or as a dependent or relative of a trustee.

No other payments were made to or for any trustees or persons connected with them during this year.

#### 7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Pastoral services	1	1
Management and administration	2	2
Total	<u>3</u>	<u>3</u>

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Employees	(Continued)	
Employment costs	2022	2021
	£	£
Wages and salaries	59,286	59,297
Social security costs	1,319	2,217
Other pension costs	1,234	1,234
	<u>61,839</u>	<u>62,748</u>

### Key Management Personnel

One staff members has been deemed as key management personnel, the total benefits received by them is £49,939.

There were no employees whose annual remuneration was £60,000 or more.

8 Other	Unrestricted funds	Total
	2022	2021
	£	£
Net loss on disposal of tangible fixed assets	106	-
	<u>106</u>	<u>-</u>

9 Tangible fixed assets	Leasehold improvements	Plant and machinery	Total
	£	£	£
<b>Cost</b>			
At 1 April 2021	42,324	41,784	84,108
Additions	-	7,486	7,486
Disposals	-	(3,906)	(3,906)
At 31 March 2022	<u>42,324</u>	<u>45,364</u>	<u>87,688</u>
<b>Depreciation and impairment</b>			
At 1 April 2021	42,324	40,922	83,246
Depreciation charged in the year	-	983	983
Eliminated in respect of disposals	-	(3,800)	(3,800)
At 31 March 2022	<u>42,324</u>	<u>38,105</u>	<u>80,429</u>
<b>Carrying amount</b>			
At 31 March 2022	<u>-</u>	<u>7,259</u>	<u>7,259</u>
At 31 March 2021	<u>-</u>	<u>862</u>	<u>862</u>

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

<b>10 Debtors</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>			
Other debtors		1,583	2,599
Prepayments and accrued income		1,388	594
		<u>2,971</u>	<u>3,193</u>

<b>11 Creditors: amounts falling due within one year</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Other taxation and social security		1,512	1,445
Trade creditors		2,108	724
Other creditors		240	-
Accruals and deferred income		1,620	1,740
		<u>5,480</u>	<u>3,909</u>

### 12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2022
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	
	£	£	£	£	
Worship Fund	-	1,934	(5,623)	3,689	-
Building fund	58	1,600	(4,009)	2,351	-
	<u>58</u>	<u>3,534</u>	<u>(9,632)</u>	<u>6,040</u>	<u>-</u>

	Movement in funds				Balance at 1 April 2021
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Worship Fund	209	3,150	(3,359)	-	-
Building fund	352	1,600	(1,894)	-	58
	<u>561</u>	<u>4,750</u>	<u>(5,253)</u>	<u>-</u>	<u>58</u>

The Worship fund consists of donations which are to be used specifically for worship team purchases such as supplies and instruments.

The Building fund represents donations received towards the upkeep of the building.

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	7,259	-	7,259	862	-	862
Current assets/(liabilities)	(92)	-	(92)	18,474	58	18,532
	<u>7,167</u>	<u>-</u>	<u>7,167</u>	<u>19,336</u>	<u>58</u>	<u>19,394</u>

### 14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

**CHRISTCHURCH (WEST SUSSEX)**

England & Wales - Charity number 1074034

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# Accounts

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**CHRISTCHURCH (WEST SUSSEX)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

# CHRISTCHURCH (WEST SUSSEX)

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

J Crawford  
G Herbert

**Charity number**

1074034

**Principal address**

Brewer Hall  
Brewer Road  
Southgate  
Crawley  
West Sussex  
RH10 6BN

**Independent examiner**

Darren Harding ACA FCCA DChA  
Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

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# CHRISTCHURCH (WEST SUSSEX)

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Balance sheet	6
Notes to the financial statements	7 - 13

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# CHRISTCHURCH (WEST SUSSEX)

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 31 MARCH 2021*

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The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "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)".

### **Objectives and activities**

A, To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule here to and in particular in West Sussex in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

B, To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress cause thereby in the said West Sussex and in such parts of the United Kingdom or the world as the trustees may from time to time think fit.

C, The advancement of education.

D, To promote an fulfil such other charitable purposes beneficial to the community in the said West Sussex and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

ChristChurch (West Sussex) is a Bible based, charismatic church, related to New Covenant Ministries International. It aims to reach out to the local community and beyond with the love and message of Jesus Christ. To meet the needs of that community as best it can and to provide a practical demonstration of what is taught in the Bible. The charity aims to equip those who respond to this message to reach out further to not only the local community but also the UK, Europe and the nations of the world. The charity intends to start other churches throughout the world based on the values of the Bible so that they can reach their community. The mission then is simply this: Reach, Equip and Deploy.

In order to do this the church holds Sunday morning meetings, Sunday evening prayer meetings and mid week group meetings in homes as well as other irregular meetings primarily but not exclusively in the Crawley area. Other events aimed specifically at youth and adults are also undertaken.

We have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

This year has been unlike any other due to the Covid19 pandemic. ChristChurch followed all government guidelines and switched most of our work to online. With the convenience of having our own building we were able to put in place protocols, one-way systems and social distancing measures to enable us to meet in person in a limited capacity when the law made allowance for this. We continued to have visitors on a fairly regular basis both online and in person which has been encouraging.

We have been fortunate in that not many in the church community have lost jobs or been on furlough due to the pandemic, this has meant that income has been fairly steady. Through the past year we have had a number of major building maintenance repairs and updates that have been necessary. Though the pandemic made this a challenge to do we have managed to complete the vital ones and have a plan in place to roll out the remainder in this coming year.

At the close of this financial year, we are still seeing a positive and steady connection across the church community, finances have not been affected and we continue to pursue our charitable purposes all be it in a different way. Given the way the church community has responded to the pandemic and with a healthier financial situation, we do not foresee any immanent negative impact on the charity, however we continue to monitor this closely as the lockdown measures are eased, and the church community re-adjust with this.

# CHRISTCHURCH (WEST SUSSEX)

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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The church operates primarily, but not exclusively, in the Crawley area and has an international vision with partnerships forged around the globe through our work with and support of New Covenant Ministries International. Through this last year we have had the privilege of being able to support work locally both financially and with volunteers and continue with our support of those working in Central Asia.

The charity is committed to developing a secure Christian environment for Christian and non-Christians alike. To this end the charity will be cooperating with other charities, local and national government agencies and the Christian community in Crawley in order to facilitate our vision.

### **Financial review**

The church is dependent upon the voluntary support of the members. Net incoming resources for the year ended 31 March 2021 totaled £10,406 (2019 - £7,903) as shown on page 5 of the accounts.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level the trustees feel are sufficient to cover the running costs of the charity for a period of approximately 3 months. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in incoming resources, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This year again we have kept our expenditure to a minimum. Although we were not able to fully meet our target for reserve funds, the funds have increased due to a surplus at the end of the financial year. As trustees we have been aware of this and have closely monitored the situation through out the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have given consideration to the Charities SORP ('Statement of Recommended Practice') Committee's advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops

### **Going concern**

The trustees are aware of the funds being lower than the reserves policy and have had a few discussions regarding this and are monitoring it very closely month by month. As we rely solely on voluntary donations from church members and not fund raising or a head office bailout our income is affected by the financial situations of those that give and is therefore not always predictable. Last year Nathan, who was a second paid elder, relocated to Canada in August and so the salary costs have decreased. We are not looking at having any salary increases this year or bringing on any more paid staff in the foreseeable future.

### **Structure, governance and management**

The charity was established by a charitable trust deed on 11 November 1998. The charity's objects are in accordance with the Mission Statement.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Crawford

G Herbert

B Deysel

(Resigned 31 August 2021)

# CHRISTCHURCH (WEST SUSSEX)

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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### Induction and training of new trustees

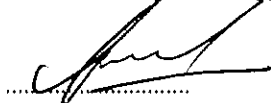
The process we follow for trustee appointments is as follows.

When it becomes necessary to have additional trustees or replace trustees a trustee meeting is held where nominations are put forward and discussed. These are then further discussed by the elders and broader leadership team. Following this the relevant individual/s are approached by the chair of trustees and given an outline of expectations and responsibilities of a trustee.

The potential trustee is given a time period in which to respond. If they choose to commit to being a trustee the current trustees are informed and asked for their written approval. Once these have been received it is noted in a trustee meeting and the charity commission is informed.

It should be noted that as part of the process of discussion of candidates and their appointment, the trustees do look at a number of criteria that we deem necessary for a trustee to fulfil. These are in line with charity commission advisory notes but more importantly to us, are in line with the biblical requirement for leadership in the church. If there is any cause for concern the individual would not be appointed.

The trustees' report was approved by the Board of Trustees.



J Crawford

Trustee

Dated: 21/12/21

# CHRISTCHURCH (WEST SUSSEX)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHRISTCHURCH (WEST SUSSEX)

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I report to the trustees on my examination of the financial statements of ChristChurch (West Sussex) (the charity) for the year ended 31 March 2021.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

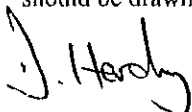
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Darren Harding ACA FCCA DChA**  
Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Dated: ...22/12/2021

# CHRISTCHURCH (WEST SUSSEX)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>Income from:</b>							
Donations and gifts	3	105,122	4,750	109,872	109,503	700	110,203
<b>Expenditure on:</b>							
Charitable activities	4	94,213	5,253	99,466	101,215	1,085	102,300
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		10,909	(503)	10,406	8,288	(385)	7,903
Fund balances at 1 April 2020		8,427	561	8,988	138	946	1,084
<b>Fund balances at 31 March 2021</b>		19,336	58	19,394	8,426	561	8,987

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

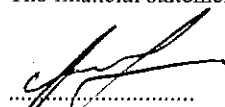
# CHRISTCHURCH (WEST SUSSEX)

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	8		862		600
<b>Current assets</b>					
Debtors	9	3,193		3,971	
Cash at bank and in hand		19,248		8,505	
		<u>22,441</u>		<u>12,476</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(3,909)</u>		<u>(4,089)</u>	
Net current assets			18,532		8,387
<b>Total assets less current liabilities</b>			<u>19,394</u>		<u>8,987</u>
<b>Income funds</b>					
Restricted funds	11		58		561
Unrestricted funds			19,336		8,426
			<u>19,394</u>		<u>8,987</u>

The financial statements were approved by the Trustees on 21/12/21



J Crawford  
Trustee

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2021

---

#### 1 Accounting policies

##### Charity information

Christchurch (West Sussex) is a public benefit entity. The registered office is Brewers Hall, Brewer Road, Southgate, Crawley, West Sussex, RH10 6BN.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations consist of Tithes, general donations and gift aid received. All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Charitable activities

Charitable activities represents the costs directly attributable to carry out the charitable objects, including support costs and costs relating to the governance of the charity.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold improvements	Straight line over 10 years
Plant and machinery	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash at bank and cash 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.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

##### Basic financial liabilities

Creditors 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 are normally recognised at their settlement amount after allowing for any discounts due.

#### 1.10 Taxation

As a charity, the organisation is not subject to corporation tax or any taxes on income and gains arising from its charitable activities.

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 1 Accounting policies

(Continued)

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and gifts

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	1,186	4,750	5,936	2,337	700	3,037
Tithes	83,694	-	83,694	87,433	-	87,433
Gift aid	20,242	-	20,242	19,733	-	19,733
	<u>105,122</u>	<u>4,750</u>	<u>109,872</u>	<u>109,503</u>	<u>700</u>	<u>110,203</u>

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 4 Charitable activities

	Promoting and teaching the Christian faith 2021 £	Promoting and teaching the Christian faith 2020 £
Staff costs	56,103	66,223
Depreciation and impairment	288	200
Rates and water	209	175
Insurance	1,384	1,987
Light and heat	1,299	3,862
Telephone	980	811
Postage and stationery	809	699
Advertising	165	174
Sundries	158	293
Repairs and maintenance	3,945	2,179
Worship fund	-	59
Rent	15,588	14,626
Gifts	9,858	1,674
Entertaining	20	47
Catering	-	592
Ministry costs	-	29
Training resources	141	213
	<u>90,947</u>	<u>93,843</u>
Share of support costs (see note 5)	6,779	6,849
Share of governance costs (see note 5)	1,740	1,608
	<u>99,466</u>	<u>102,300</u>
<b>Analysis by fund</b>		
Unrestricted funds	94,213	101,215
Restricted funds	5,253	1,085
	<u>99,466</u>	<u>102,300</u>

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 5 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	6,645	-	6,645	6,645	-	6,645
Bank charges	134	-	134	204	-	204
Accountancy	-	1,740	1,740	-	1,608	1,608
	<u>6,779</u>	<u>1,740</u>	<u>8,519</u>	<u>6,849</u>	<u>1,608</u>	<u>8,457</u>
Analysed between Charitable activities	<u>6,779</u>	<u>1,740</u>	<u>8,519</u>	<u>6,849</u>	<u>1,608</u>	<u>8,457</u>

Governance costs includes payment to the independent examiner of £1,740 (2020 - £1,740).

### 6 Trustees

During the year two trustees, James Crawford and Nathan Filewood, were paid £47,386 and £nil respectively for pastoral services (2020: £47,386 and £10,000 respectively).

In order to fully comply with Biblical principles, it is necessary for the Eldership team to be represented on the board of trustees. This has been achieved without infringing the requirement of the Charity Commission. However as the team consists of both husband and wife, the wives of full time elders are paid a small salary for the work that they do.

In addition because of the nature of the church, self-funding and non-denominational, it is necessary to utilise the gifts of the committed people available. This has meant that the wives of trustees have been engaged on a part-time basis in an administrative capacity within the church office.

All people who are paid by the charity perform a valuable service to the charity and have a job specification which is available if required. No person receives payment because of his or her position as a trustee or as a dependent or relative of a trustee.

No other payments were made to or for any trustees or persons connected with them during this year.

### 7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Pastoral services	1	1
Management and administration	2	2
Total	<u>3</u>	<u>3</u>

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7	Employees	(Continued)	
	Employment costs	2021	2020
		£	£
	Wages and salaries	59,297	69,296
	Social security costs	2,217	3,333
	Other pension costs	1,234	239
		<u>62,748</u>	<u>72,868</u>

### Key Management Personnel

One staff members has been deemed as key management personnel, the total benefits received by them is £53,949.

There were no employees whose annual remuneration was £60,000 or more.

8	Tangible fixed assets	Leasehold improvements	Plant and machinery	Total
		£	£	£
	<b>Cost</b>			
	At 1 April 2020	42,324	41,234	83,558
	Additions	-	550	550
	At 31 March 2021	<u>42,324</u>	<u>41,784</u>	<u>84,108</u>
	<b>Depreciation and impairment</b>			
	At 1 April 2020	42,324	40,634	82,958
	Depreciation charged in the year	-	288	288
	At 31 March 2021	<u>42,324</u>	<u>40,922</u>	<u>83,246</u>
	<b>Carrying amount</b>			
	At 31 March 2021	<u>-</u>	<u>862</u>	<u>862</u>
	At 31 March 2020	<u>-</u>	<u>600</u>	<u>600</u>

9	Debtors	2021	2020
	Amounts falling due within one year:	£	£
	Other debtors	2,599	3,130
	Prepayments and accrued income	594	841
		<u>3,193</u>	<u>3,971</u>

# CHRISTCHURCH (WEST SUSSEX)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 10 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	1,445	1,415
Trade creditors	724	934
Accruals and deferred income	1,740	1,740
	<u>3,909</u>	<u>4,089</u>

#### 11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2021 £
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	
Worship Fund	718	100	(609)	209	3,150	(3,359)	-
Building fund	228	600	(476)	352	1,600	(1,894)	58
	<u>946</u>	<u>700</u>	<u>(1,085)</u>	<u>561</u>	<u>4,750</u>	<u>(5,253)</u>	<u>58</u>

The Worship fund consists of donations which are to be used specifically for worship team purchases such as supplies and instruments.

The Building fund represents donations received towards the upkeep of the building.

#### 12 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	862	-	862	600	-	600
Current assets/(liabilities)	18,474	58	18,532	7,826	561	8,387
	<u>19,336</u>	<u>58</u>	<u>19,394</u>	<u>8,426</u>	<u>561</u>	<u>8,987</u>

#### 13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).