

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

CHRISTCHURCH (WEST SUSSEX)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Crawford G Herbert A Clark
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

CHRISTCHURCH (WEST SUSSEX)

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CHRISTCHURCH (WEST SUSSEX)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

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

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

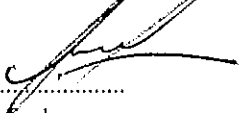
The process we follow for trustee appointments is as follows.

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)

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

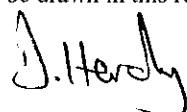
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting 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 £
	Notes						
<u>Income from:</u>							
Donations and gifts	3	125,668	1,000	126,668	87,976	3,534	91,510
<u>Expenditure on:</u>							
Charitable activities	4	94,948	933	95,881	93,999	9,632	103,631
Other	8	-	-	-	106	-	106
Total expenditure		<u>94,948</u>	<u>933</u>	<u>95,881</u>	<u>94,105</u>	<u>9,632</u>	<u>103,737</u>
Net incoming/(outgoing) resources before transfers		30,720	67	30,787	(6,129)	(6,098)	(12,227)
Gross transfers between funds		-	-	-	(6,040)	6,040	-
Net movement in funds		30,720	67	30,787	(12,169)	(58)	(12,227)
Fund balances at 1 April 2022		<u>7,167</u>	-	<u>7,167</u>	<u>19,336</u>	<u>58</u>	<u>19,394</u>
Fund balances at 31 March 2023		<u><u>37,887</u></u>	<u><u>67</u></u>	<u><u>37,954</u></u>	<u><u>7,167</u></u>	<u><u>-</u></u>	<u><u>7,167</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 2023

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

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

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>
Analysis by fund		
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>

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>

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

11 Debtors

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

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
	<u> </u>	<u> </u>
	3,348	5,480
	<u> </u>	<u> </u>

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:

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

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

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)
	37,887	67	37,954	7,167	-	7,167

CHRISTCHURCH (WEST SUSSEX)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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).

