

Charity registration number 1096726

Company registration number 04657412 (England and Wales)

KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022



Caladine

Chartered Certified Accountants

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Mr B R Arnott Mrs V J Joy Mr M Clay Mr R Field Mr S Chaplin Ms K Patterson	(Appointed 1 April 2022) (Appointed 1 April 2022)
Secretary	Mr B R Arnott	
Charity number	1096726	
Company number	04657412	
Principal address	State Hall Station Road Heathfield East Sussex TN21 8LD	
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Bankers	Barclays Bank Plc 46 High Street Heathfield East Sussex TN21 8HT	

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
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**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

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 Memorandum and Articles of Association, the Companies Act 2006 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

The charity's objectives are to advance the Christian faith by such means as the charity shall determine from time to time.

Kings Church is a Bible believing charismatic Christian church. We seek primarily to honour and worship God – Father, Son and Holy Spirit, and to follow God's leading and direction in mission. We are members of the Evangelical Alliance and are part of the Catalyst network of churches within the New Frontiers family.

The mission statement of the church is "We want to see lives and the Heathfield area transformed into all God has for us". Over the year we have continued to see the church grow and as a result God's transforming power in the lives of individuals and families.

Our main activities are to run a variety of meetings that:

- Focus on worship and prayer
- Teach the Bible
- Advance knowledge of the gospel in the Heathfield area
- Promote a strong sense of community
- Provide activities for children and young people

Owing to the Covid-19 pandemic we have adjusted the way that we implement these activities to respond to the spiritual and material needs of the communities in the Heathfield area and amongst our friends in the wider international scene.

Public benefit

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 the ending of Covid-19 restrictions we have been able to resume worship in our church building. The experience of the pandemic lockdown made us realise the need to focus more sharply on our calling as a church and charity, specifically the importance of personal discipleship and the advancement of the Christian faith in the area. The garden gatherings for worship during the pandemic proved particularly helpful in this regard and so we have recommenced them on a monthly basis.

Our children and youth activities have resumed. We have employed Nikki Mostram on a part-time basis to assist in organising and running the work with the children.

The Happy to Help scheme, offering help across the Heathfield area for any practical needs people might have which was set up during the pandemic continues though on a smaller basis.

We have continued to give to situations of poverty around the world and these are detailed in the accounts. We also make grants to assist churches we have contact with overseas.

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Noakes

We made the decision to start a coffee shop at the front of the church building which is called Noakes. We employ staff to run this. The aims are: to further the charitable work of the church by giving away any profits; to see the christian faith advance by making the building more attractive and welcoming to visitors; and to be a place of employment and training within the town.

Volunteers

A great deal of the work of the church both serving the church and the wider community is undertaken by volunteers who are members of the church. The Trustees are deeply grateful to them for their commitment in time and energy.

Mr J A Delves

Joe Delves resigned as a trustee on 22 June 2021. The existing trustees express their thanks to Joe for his commitment and work over the years he has served as a trustee.

Financial review

The Church had a deficit of £1,670 on general funds for the year (2021 - deficit of £8,493). In view of the unusual circumstances of the year this is not considered a problem as the income of the church was maintained through the year. The Trustees felt it was appropriate to use a significant proportion of the resources of the Trust for relieving situations of need both locally and around the world.

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 equivalent to three month's expenditure. Whilst this was not achieved at the end of the year as a result of the setup costs of Noakes, it is a priority to continue this policy and to rebuild the funds within six months. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, 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. A rolling review program is being put in place to ensure that our policies and procedures are kept up to date with the help from external consultants.

Structure, governance and management

The Charity is a company limited by guarantee and governed by a Memorandum and Articles of Association. The Charity registration number, principal address details plus names and addresses of our advisors are listed on the information page of these accounts.

The Trust acts as the legal umbrella for the work of Kings Church Heathfield. The Church is affiliated to the group known as Catalyst Network of Churches.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr B R Amott

Mrs V J Joy

Mr M Clay

Mr R Field

Mr J A Delves

Mr S Chaplin

Ms K Patterson

(Resigned 22 June 2021)

(Appointed 1 April 2022)

(Appointed 1 April 2022)

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

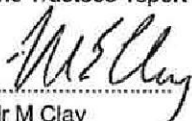
New Trustees are elected by the majority vote of members at the Annual General Meeting. Suitable training is provided.

None of the Trustees has any beneficial interest in the company. Mr M Clay and Mr R Field are members of the company and guarantee to contribute £10 in the event of a winding up.

The Trustees meet regularly and deal with the management of the Church.

The day to day activities of the church are delegated to the Church leadership team supported by office staff. The leadership team report to the Trustees on a regular basis.

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


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Mr M Clay
Trustee

Date: 30th August 2022

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
STATEMENT OF TRUSTEES' RESPONSIBILITIES**

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees, who are also the directors of KC Heathfield for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF KC HEATHFIELD**

I report to the Trustees on my examination of the financial statements of KC Heathfield (the Charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).


Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (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

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 5 September 2022

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income from:</u>			
Donations and legacies	3	190,121	189,097
Charitable activities	4	4,624	-
Other activities	5	22,937	-
Investments	6	64	14
Other income	7	824	-
Total income		218,570	189,111
<u>Expenditure on:</u>			
Raising funds	8	25,062	-
Charitable activities	9	195,178	197,604
Total expenditure		220,240	197,604
Net expenditure for the year/ Net movement in funds		(1,670)	(8,493)
Fund balances at 1 April 2021		283,571	292,064
Fund balances at 31 March 2022		281,901	283,571

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
STATEMENT OF FINANCIAL POSITION**

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Property, plant and equipment	15		354,623		367,887
Current assets					
Inventories	16	2,411			
Trade and other receivables	14	9,572		8,227	
Cash at bank and in hand		31,119		37,866	
		43,102		46,093	
Current liabilities	18	(28,545)		(23,745)	
Net current assets			14,557		22,348
Total assets less current liabilities			369,180		390,235
Non-current liabilities	19		(87,279)		(106,664)
Net assets			281,901		283,571
Income funds					
Unrestricted funds			281,901		283,571
			281,901		283,571

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

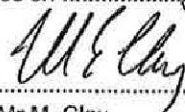
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 30th August 2022



Mr B R Amott
Trustee



Mr M Clay
Trustee

Company registration number 04657412

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting policies

Charity information

KC Heathfield is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 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 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. 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 unless the funds have been designated for other purposes.

All monies given to the Trust are marked or designated for the General fund. The Trust does not have any restricted funds.

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.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
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.

Expenditure is recognised when there is an obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the appropriate heading and includes irrecoverable VAT.

Expenditure relating to events is recognised when the event occurs.

Gifts and donations are recognised when paid.

1.6 Property, plant and equipment

Property, fixtures and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Land and buildings	2% on a straight line basis
Fixtures, fittings and equipment	15% on a reducing balance basis

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 non-current 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 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting policies (Continued)

1.10 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.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

Where material, 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.

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

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 legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	190,121	189,097
Donations and gifts		
Regular Donations and gift days	160,908	160,792
Gift Aid Tax refunds	29,213	28,305
	190,121	189,097

4 Charitable activities

	2022	2021
	£	£
Conferences and special events	1,620	-
Hall hire income	3,004	-
	4,624	-

5 Other activities

	Unrestricted funds	Total
	2022	2021
	£	£
Noakes coffee shop income	22,937	-

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	64	14

7 Other income

	Unrestricted funds	Total
	2022	2021
	£	£
Furlough income	824	-

8 Raising funds

	Unrestricted funds	Total
	2022	2021
	£	£
<u>Noakes coffee shop</u>		
Coffee shop purchases	7,884	-
Staff costs	17,178	-
Noakes coffee shop	25,062	-
	25,062	-

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

9 Charitable activities

	2022 £	2021 £
Staff costs	41,515	60,953
Conferences and special events	8,977	1,873
Manse Rent	19,584	19,200
Evangelistic courses and activities	55	1,430
Books, music and tapes	2,709	1,045
Worship and PA	3,163	1,508
Children and youth	1,349	895
Printing, postage and stationery	1,989	1,011
Travel costs	273	34
Catering and other supplies	1,514	172
Telephone	2,771	2,572
Licenses	1,095	969
Child Protection	520	190
Computer Expenses	2,681	2,875
Health and Safety	523	-
Subscriptions	2,190	982
Sundries	100	76
Advertising	606	131
	<u>91,614</u>	<u>95,916</u>
Grant funding of activities (see note 10)	28,613	54,827
Share of support costs (see note 11)	67,186	39,397
Share of governance costs (see note 11)	7,765	7,464
	<u><u>195,178</u></u>	<u><u>197,604</u></u>

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

10 Grants payable

	2022	2021
	£	£
Grants to Institutions:		
Individuals	550	-
Armenia - Churches and communities	5,270	4,060
Turkey - Churches	6,600	11,100
Members and other individuals	693	2,312
Catalyst	2,520	2,920
Hope for Communities	-	7,500
Belrut crisis relief	-	2,000
UK - Communities	-	10,000
Athens	4,800	1,600
Israel	4,880	1,560
Portugal	800	2,650
Cambodia	-	1,500
Baghdad	2,500	7,625
	<u>28,613</u>	<u>54,827</u>

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

11 Support costs

	Support costs	Governance costs	Total 2022	Support costs	Governance costs	Total 2021
	£	£	£	£	£	£
Depreciation	16,259	-	16,259	17,368	-	17,368
Light and Heat	8,869	-	8,869	6,869	-	6,869
Loan Interest	3,593	-	3,593	2,822	-	2,822
Repairs and Maintenance	23,632	-	23,632	5,535	-	5,535
Cleaning and consumables	11,580	-	11,580	3,425	-	3,425
Insurance	2,381	-	2,381	2,047	-	2,047
Water Rates	677	-	877	1,286	-	1,286
Caretaking	195	-	195	45	-	45
Accountancy	-	1,450	1,450	-	1,340	1,340
Independent Examination	-	950	950	-	760	760
Bank Charges	-	902	902	-	1,741	1,741
Bookkeeping	-	4,463	4,463	-	3,623	3,623
	<u>67,186</u>	<u>7,765</u>	<u>74,951</u>	<u>39,397</u>	<u>7,464</u>	<u>46,861</u>
<u>Analysed between</u>						
Charitable activities	<u>67,186</u>	<u>7,765</u>	<u>74,951</u>	<u>39,397</u>	<u>7,464</u>	<u>46,861</u>

12 Trustees

The total aggregate donations received by the charity from its trustees and related parties amounted to £22,874 (2021: £12,473).

13 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Pastoral	1	2
Administration and support	4	1
Total	<u>5</u>	<u>3</u>

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

13 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	56,982	56,115
Social security costs	-	3,179
Other pension costs	1,711	1,659
	<u>58,693</u>	<u>60,953</u>

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

14 Trade and other receivables

Amounts falling due within one year:	2022 £	2021 £
Trade receivables	1,376	513
Other receivables	7,237	6,845
Prepayments and accrued income	959	869
	<u>9,572</u>	<u>8,227</u>

15 Property, plant and equipment

	Land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2021	430,000	151,834	581,834
Additions	-	2,996	2,996
At 31 March 2022	<u>430,000</u>	<u>154,830</u>	<u>584,830</u>
Depreciation and impairment			
At 1 April 2021	111,800	102,148	213,948
Depreciation charged in the year	8,600	7,659	16,259
At 31 March 2022	<u>120,400</u>	<u>109,807</u>	<u>230,207</u>
Carrying amount			
At 31 March 2022	<u>309,600</u>	<u>45,023</u>	<u>354,623</u>
At 31 March 2021	<u>318,200</u>	<u>49,687</u>	<u>367,887</u>

KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

15 Property, plant and equipment (Continued)

The Charity has elected to use a previous GAAP revaluation (31 March 2008) of its freehold property as the deemed cost of that property on the transition date in accordance with the transitional provision contained in section 35.10 (d) of FRS102. The value used was provided by Stiles Harold Williams on an 'existing use basis with vacant possession' in accordance with the RICS valuation standards 6th edition.

16 Inventories

	2022	2021
	£	£
Finished goods and goods for resale	2,411	-

17 Borrowings

	2022	2021
	£	£
Bank loans	106,672	126,822
Payable within one year	19,393	20,158
Payable after one year	87,279	106,664
Amounts included above which fall due after five years:		
Payable by instalments	-	22,210

The bank loan with Barclays Bank Plc is secured by legal charge over State Hall, Station Road, Heathfield, East Sussex. The interest rate on the loan is the Bank of England base rate plus 2.9% and it is due to be fully repaid in 2026-27.

18 Current liabilities

	Notes	2022	2021
		£	£
Bank loans	17	19,393	20,158
Other taxation and social security		1,575	1,370
Trade payables		2,463	297
Other payables		2,954	-
Accruals and deferred income		2,160	1,920
		28,545	23,745

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

19 Non-current liabilities

	Notes	2022 £	2021 £
Bank loans	17	87,279	106,664

20 Retirement benefit schemes

Defined contribution schemes

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.

The charge to profit or loss in respect of defined contribution schemes was £1,711 (2021 - £1,659).

21 Financial commitments, guarantees and contingent liabilities

The Church rents a Manse for the Pastor of the Church on a rolling monthly basis

22 Related party transactions

Remuneration of key management personnel

The remuneration (wages plus employers social security and pension contributions) of two key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	23,951	29,849

And Manse accommodation £19,584 (2021:£19,200).

Transactions with related parties

During the year the Charity entered into the following transactions with related parties: A salary of £nil (2021: £12,000) was paid to H Joy, daughter of Trustee Mrs Valerie Joy. Payments of £427 (2021: £nil) were made to S Arnott, the grandson of Trustee Mr Brian Arnott, for work in the cafe.