

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 2023**



# **KC HEATHFIELD KNOWN AS KINGS CHURCH HEATHFIELD CONTENTS**

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

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

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**KC HEATHFIELD  
KNOWN AS KINGS CHURCH HEATHFIELD  
TRUSTEES' REPORT (INCLUDING DIRECTOR'S 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 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**

During Covid-19 restrictions there were several months where we were limited to meeting in smaller localised groups rather than being able to meet corporately at State Hall. This period shifted our focus towards local communities beyond the immediate Church, and we have continued to meet in local groups one Sunday a month rather than meet centrally as one large Church. This has had a significant positive impact on our outreach and ability to serve our local communities, and we continually look for new opportunities to expand these groups, welcome new people and to serve and assist the communities around us.

Building on the above, we have employed another full-time member of staff in the Eldership team, Martin Clay, and a key part of Martin's role is to co-ordinate and support the local gatherings and ensure that group leaders have the help and discipleship required to help them grow further.

Another key part of our outreach work is the Alpha courses that we host at State Hall which typically run for 7-8 weeks at a time. These provide a forum for newcomers and guests to come and explore faith and what we can potentially offer as a Church. We have increased the frequency and profile of these courses in the last year and have seen significant growth in attendance over the last two courses as a result, with some guests now attending the Church regularly too.

**KC HEATHFIELD  
KNOWN AS KINGS CHURCH HEATHFIELD  
TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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We continue to run various children and youth activities, with Nikki Mostram employed on a part-time basis specifically to assist with organising and running the work with the children. We run a regular youth group on Friday afternoon immediately after school which has proved very popular with Children both inside and outside of Church membership. Post Covid-19 restrictions have seen the return of larger national Christian youth festivals, and we partner with another local church to send a large group of children (aged 12+ years) to Newday camp for a week in summer, fully supported and supervised by our youth work leaders.

We have made grants to assist churches we have contact with overseas, including some countries where practising Christianity is politically sensitive. We also give to local needs.

**Noakes**

Noakes café continues to trade in what has been a challenging 12 months with increased energy and running costs but has now become well established with a good reputation in the town. It has proved to be a great asset for hosting Alpha Course evenings, a youth work space, and generally increasing the profile and use of the building during the week beyond Sunday morning meetings. Due to the trading success of the café we have had to form a company separate from the Church (Noakes Heathfield Ltd.) for accounting and VAT purposes, but the business remains a wholly owned subsidiary of Kings Church Heathfield.

The broad aims of the café remain the same: 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.

**Financial review**

The Church had a surplus of £26,675 on general funds for the year (2022: deficit of £1,670). This surplus is expected in order to have funds to cover the anticipated increase in salary costs in the coming year. General unrestricted funds at 31 March 2023 amounted to £309,576 (2022: £281,901)

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. There was a shortfall in the previous year, but we have now built up funds against. 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 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.

**KC HEATHFIELD  
KNOWN AS KINGS CHURCH HEATHFIELD  
TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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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 Arnott	
Mrs V J Joy	
Mr M Clay	(Resigned 31 August 2022)
Mr R Field	
Mr S Chaplin	(Appointed 1 April 2022)
Mrs K Patterson	(Appointed 1 April 2022)

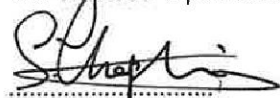
New Trustees are elected by the majority vote of members at the Annual General Meeting. Suitable training is provided.

None of the Trustees has any beneficial interest in the company. All of the Trustees 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.



Mr S Chaplin  
Trustee

Date: 19/10/2023

**KC HEATHFIELD  
KNOWN AS KINGS CHURCH HEATHFIELD  
STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

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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**

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I report to the Trustees on my examination of the financial statements of KC Heathfield (the Charity) for the year ended 31 March 2023.

**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**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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: .....

22 October 2023

**KC HEATHFIELD  
KNOWN AS KINGS CHURCH HEATHFIELD  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<b><u>Income from:</u></b>			
Donations and legacies	3	235,524	190,121
Charitable activities	4	9,554	4,624
Other activities	5	76,669	22,937
Investments	6	99	64
Other income	7	4,824	824
<b>Total income</b>		<b>326,670</b>	<b>218,570</b>
<b><u>Expenditure on:</u></b>			
Raising funds	8	69,662	25,062
Charitable activities	9	229,333	195,178
<b>Total expenditure</b>		<b>298,995</b>	<b>220,240</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>27,675</b>	<b>(1,670)</b>
Fund balances at 1 April 2022		281,901	283,571
<b>Fund balances at 31 March 2023</b>		<b>309,576</b>	<b>281,901</b>

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 2023**

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Property, plant and equipment	15		339,672		354,623
<b>Current assets</b>					
Inventories	16	-		2,411	
Trade and other receivables	17	12,890		9,572	
Cash at bank and in hand		54,091		31,119	
		<u>66,981</u>		<u>43,102</u>	
<b>Current liabilities</b>	19	<u>(28,123)</u>		<u>(28,545)</u>	
Net current assets			38,858		14,557
<b>Total assets less current liabilities</b>			378,530		369,180
<b>Non-current liabilities</b>	20		(68,954)		(87,279)
<b>Net assets</b>			<u>309,576</u>		<u>281,901</u>
<b>Income funds</b>					
Unrestricted funds			309,576		281,901
			<u>309,576</u>		<u>281,901</u>

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 2023.

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.

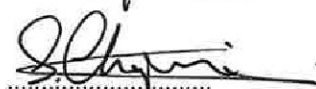
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 19/10/2023



Mr B R Arnott  
Trustee



Mr S Chaplin  
Trustee

Company registration number 04657412

**KC HEATHFIELD  
KNOWN AS KINGS CHURCH HEATHFIELD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Accounting policies**

**Company 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.

Income from trading activities includes sales from our coffee shop, Noakes. Income via Noakes is recognised when received.

**KC HEATHFIELD  
KNOWN AS KINGS CHURCH HEATHFIELD  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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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.

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 2023**

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**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 2023**

**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
	2023 £	2022 £
Donations and gifts	235,524	190,121
<b>Donations and gifts</b>		
Regular Donations and gift days	198,586	160,908
Gift Aid Tax refunds	36,938	29,213
	235,524	190,121

**4 Charitable activities**

	2023 £	2022 £
Conferences and special events	4,127	1,620
Hall hire income	5,427	3,004
	9,554	4,624

**KC HEATHFIELD  
KNOWN AS KINGS CHURCH HEATHFIELD  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**5 Other activities**

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Noakes coffee shop income	76,669	22,937
	<u>76,669</u>	<u>22,937</u>

Following significant growth in the turnover for Noakes Coffee Shop, it was decided to hive this off into a separate trading subsidiary with effect from 1 January 2023.

**6 Investments**

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	99	64
	<u>99</u>	<u>64</u>

**7 Other income**

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Other income	3,711	-
Furlough income	-	824
Catering income	1,113	-
	<u>4,824</u>	<u>824</u>

**KC HEATHFIELD**  
**KNOWN AS KINGS CHURCH HEATHFIELD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**8 Raising funds**

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Noakes coffee shop</u>		
Coffee shop purchases	26,724	7,884
Staff costs	42,938	17,178
	<hr/>	<hr/>
Noakes coffee shop	69,662	25,062
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	<hr/>	<hr/>
	69,662	25,062
	<hr/>	<hr/>

**KC HEATHFIELD**  
**KNOWN AS KINGS CHURCH HEATHFIELD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**9 Charitable activities**

	2023	2022
	£	£
Staff costs	63,220	41,515
Conferences, events and pastoral support	15,583	8,977
Provision of ministerial accommodation	28,800	19,584
Evangelistic courses and activities	1,194	55
Guest speakers	1,250	500
Books, music and tapes	1,577	2,709
Worship and PA	1,844	3,163
Children and youth	3,859	1,349
Printing, postage and stationery	2,766	1,989
Travel costs	272	273
Catering and other supplies	4,338	1,514
Telephone	2,301	2,771
Licenses	1,166	1,095
Child Protection	644	520
Computer Expenses	1,502	2,681
Health and Safety	83	523
Subscriptions	3,039	2,190
Sundries	259	100
Advertising	135	606
	<u>133,832</u>	<u>92,114</u>
Grant funding of activities (see note 10)	12,105	28,113
Share of support costs (see note 11)	72,953	67,186
Share of governance costs (see note 11)	10,443	7,765
	<u><u>229,333</u></u>	<u><u>195,178</u></u>

**KC HEATHFIELD**  
**KNOWN AS KINGS CHURCH HEATHFIELD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**10 Grants payable**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Grants to institutions:		
Armenia - Churches and communities	-	5,270
Turkey - Churches	7,200	6,600
Catalyst Network	2,520	2,520
Athens	-	4,800
Israel	-	4,880
Portugal	-	800
Baghdad	-	2,500
Other	50	-
	<u>9,770</u>	<u>27,370</u>
Grants to individuals	2,335	743
	<u>12,105</u>	<u>28,113</u>

**KC HEATHFIELD  
KNOWN AS KINGS CHURCH HEATHFIELD  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**11 Support costs**

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Depreciation	15,424	-	15,424	16,259	-	16,259
Light and Heat	29,420	-	29,420	8,869	-	8,869
Loan Interest	5,018	-	5,018	3,593	-	3,593
Repairs and Maintenance	5,781	-	5,781	23,632	-	23,632
Cleaning and consumables	13,241	-	13,241	11,580	-	11,580
Insurance	2,772	-	2,772	2,381	-	2,381
Water Rates	1,172	-	1,172	677	-	677
Caretaking	125	-	125	195	-	195
Accountancy	-	1,540	1,540	-	1,450	1,450
Independent Examination	-	980	980	-	950	950
Bank Charges	-	2,433	2,433	-	902	902
Bookkeeping	-	5,490	5,490	-	4,463	4,463
	<u>72,953</u>	<u>10,443</u>	<u>83,396</u>	<u>67,186</u>	<u>7,765</u>	<u>74,951</u>
<u>Analysed between</u>						
Charitable activities	<u>72,953</u>	<u>10,443</u>	<u>83,396</u>	<u>67,186</u>	<u>7,765</u>	<u>74,951</u>

**12 Trustees**

The total aggregate donations received by the charity from its trustees and related parties amounted to £29,461 (2022: £22,874).

**13 Employees**

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Pastoral	2	1
Administration and support	7	4
Total	<u>9</u>	<u>5</u>

**KC HEATHFIELD  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**13 Employees (Continued)**

<b>Employment costs</b>	<b>2023 £</b>	<b>2022 £</b>
Wages and salaries	102,904	56,982
Social security costs	1,018	-
Other pension costs	2,236	1,711
	<u>106,158</u>	<u>58,693</u>

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

**14 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.

**15 Property, plant and equipment**

	<b>Land and buildings £</b>	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2022	430,000	154,830	584,830
Additions	-	473	473
	<u>430,000</u>	<u>155,303</u>	<u>585,303</u>
At 31 March 2023			
	<u>430,000</u>	<u>155,303</u>	<u>585,303</u>
<b>Depreciation and impairment</b>			
At 1 April 2022	120,400	109,807	230,207
Depreciation charged in the year	8,600	6,824	15,424
	<u>129,000</u>	<u>116,631</u>	<u>245,631</u>
At 31 March 2023			
	<u>129,000</u>	<u>116,631</u>	<u>245,631</u>
<b>Carrying amount</b>			
At 31 March 2023	301,000	38,672	339,672
	<u>301,000</u>	<u>38,672</u>	<u>339,672</u>
At 31 March 2022	309,600	45,023	354,623
	<u>309,600</u>	<u>45,023</u>	<u>354,623</u>

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.

**KC HEATHFIELD**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**16 Inventories**

	<b>2023</b>	<b>2022</b>
	£	£
Finished goods and goods for resale	-	2,411

**17 Trade and other receivables**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Amounts falling due within one year:</b>		
Trade receivables	3,683	1,376
Other receivables	7,603	7,237
Prepayments and accrued income	1,604	959
	<u>12,890</u>	<u>9,572</u>

**18 Borrowings**

	<b>2023</b>	<b>2022</b>
	£	£
Bank loans	87,604	106,672
Payable within one year	18,650	19,393
Payable after one year	68,954	87,279

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.

**19 Current liabilities**

	<b>Notes</b>	<b>2023</b>	<b>2022</b>
		£	£
Bank loans	<b>18</b>	18,650	19,393
Other taxation and social security		2,921	1,575
Trade payables		4,059	2,463
Other payables		153	2,954
Accruals and deferred income		2,340	2,160
		<u>28,123</u>	<u>28,545</u>

**20 Non-current liabilities**

	<b>Notes</b>	<b>2023</b>	<b>2022</b>
		£	£
Bank loans	<b>18</b>	68,954	87,279

**KC HEATHFIELD**  
**KNOWN AS KINGS CHURCH HEATHFIELD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**21 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 £2,236 (2022 - £1,711).

**22 Financial commitments, guarantees and contingent liabilities**

The Church rents a Manse for each of the two paid elders/pastors of the Church on a rolling monthly basis.

**23 Related party transactions**

**Remuneration of key management personnel**

The remuneration (wages plus employers social security and pension contributions) of the two (2022: one) key management personnel is as follows.

	<b>2023</b>	<b>2022</b>
	£	£
Aggregate compensation	41,003	23,951

£28,800 was also paid to the two key management personnel for the provision of Manse accommodation (2022: one key management personnel received £19,584).

**Transactions with related parties**

Payments of £nil (2021: £427) were made to S Arnott, the grandson of Trustee Mr Brian Arnott, for work in the cafe.