

Company registration number 04657412 (England and Wales)

Charity registration number 1096726 (England and Wales)

KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



KC HEATHFIELD

KNOWN AS KINGS CHURCH HEATHFIELD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr B R Arnott Mr S Chaplin Mrs K Patterson Mr A Anderton	(Appointed 27 March 2025)
Secretary	Mr B R Arnott	
Country of incorporation	United Kingdom (England and Wales)	
Company registration number	04657412	
Charity number (England and Wales)	1096726	
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	

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KC HEATHFIELD KNOWN AS KINGS CHURCH HEATHFIELD TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's 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 objects 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

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

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

Significant activities and achievements against objectives

As a church we continually look for new ways to connect with the communities around us and actively sow into our mission statement. We have made some great new connections through our local monthly gatherings, seen growth in relationships through the community garden project in Horam, and via some of our local primary schools in particular. We have also connected with local care homes, with one of our groups now holding a monthly meeting for residents who can no longer attend external church services in person.

We use the hall to host numerous community events throughout the year, including mid-week fitness classes, youth groups, craft fairs, seasonal events such as Christmas markets and choral society concerts. We also serve as a venue for the Heathfield Chamber of Commerce to meet regularly, to assist local businesses with networking and advice. We are in close contact with leaders of local organisations to explore how we can further serve in these areas where possible.

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, now hosting three every year, and have seen significant growth in attendance, with some guests now attending the Church regularly as a result.

**KC HEATHFIELD
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

We continue to run various childrens and youth activities. With ever-increasing numbers of young people in the church, we have taken the step this year of employing a full-time youth worker, Jessie Vince. Many of the events that we run are not exclusive to church members, and we see this as an opportunity to invest in our local youth as a whole alongside the young Christians already in our church. We run a regular youth group on Thursday evenings for high-school ages, and a Friday afternoon meeting for primary school children immediately after school. Both have proved very popular with children both inside and outside of Church membership. We partner with another local church to send a large group of children (aged 12+ years) to Newday camp for a week in the summer, fully supported and supervised by our youth work leaders.

Charitable Work

We partner with the Christmas shoebox appeal run by the Samaritans, who send boxes of Christmas gifts to children all around the world who may be experiencing extreme poverty or war. We serve as a main collection point for local donations to the scheme.

We have made financial contributions to churches overseas that we continue to have contact with, including in some countries where practising Christianity is politically sensitive or subject to persecution.

Noakes Café

Noakes café continues to trade as an independent entity, albeit wholly owned by the church. Like all businesses in the hospitality sector, trading conditions have become increasingly challenging over the last 12 months, in spite of some relief from the previous energy cost pressures.

It is well-established with a good reputation in the town and has proved to be a great asset for hosting Alpha Course evenings, a youth workspace, and generally increasing the profile and use of the building during the week beyond Sunday morning meetings. We continue to see the café as a key vehicle for outreach and connection in the community, and are closely monitoring finances on a monthly basis to ensure it remains a viable business in its own right.

The broad aims of the café remain the same: to further the charitable work of the church by giving away any profits to local causes; 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 church's work, 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 recorded a surplus of £32,732 during the year (2024: surplus of £2,931). 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 2025 amounted to £345,239 (2024: funds of £312,507).

Reserves policy

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. 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. Reserves at the balance sheet date amounted to £30,801 which is below planned levels. The Trustees are looking to increase reserve levels in the next accounting period.

Major risks

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.

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

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

(Resigned 31 October 2025)

Mr R Field

(Resigned 28 November 2024)

Mr S Chaplin

Mrs K Patterson

Mr A Anderton

(Appointed 27 March 2025)

Val Joy has resigned as a trustee this year after many years of committed service, and we thank her for all that she has contributed over that time.

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.

Organisational structure

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: 23/12/25

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2025**

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 2025.

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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. 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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; 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 financial statements 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

Date: 23 December 2025

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

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	294,313	245,792
Charitable activities	4	16,552	18,354
Investments	5	1,045	-
Other income	6	11,885	18,860
Total income		323,795	283,006
Expenditure on:			
Charitable activities	7	291,063	279,185
Other expenditure	12	-	890
Total expenditure		291,063	280,075
Net income and movement in funds		32,732	2,931
Reconciliation of funds:			
Fund balances at 1 April 2024		312,507	309,576
Fund balances at 31 March 2025		345,239	312,507

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

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

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Property, plant and equipment	14		313,869		327,919
Investments	15		1		1
			<u>313,870</u>		<u>327,920</u>
Current assets					
Trade and other receivables	16	17,835		15,064	
Cash at bank and in hand		73,205		50,034	
		<u>91,040</u>		<u>65,098</u>	
Current liabilities	18	(38,471)		(34,517)	
Net current assets			<u>52,569</u>		<u>30,581</u>
Total assets less current liabilities			<u>366,439</u>		<u>358,501</u>
Non-current liabilities	19		(21,200)		(45,994)
Net assets			<u>345,239</u>		<u>312,507</u>
The funds of the charity					
Unrestricted funds	21		<u>345,239</u>		<u>312,507</u>
			<u>345,239</u>		<u>312,507</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 2025.

The directors acknowledge their 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 23/12/25


Mr B R Arnott
Trustee


Mr S Chaplin
Trustee

Company registration number 04657412 (England and Wales)

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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 Basis of preparation

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 Church were for the General fund. The Church 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 2025**

1 Accounting policies (Continued)

1.5 Expenditure

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.

Grants and donations to third parties 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 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 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).

1.9 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.

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.

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies (Continued)

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.

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.

**KC HEATHFIELD
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	294,313	245,792
Donations and gifts		
Regular donations and gift days	254,539	208,830
Gift aid tax refunds	39,774	36,962
	294,313	245,792

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Conferences and special events	8,958	10,144
Hall hire income	7,594	8,210
	16,552	18,354

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,045	-

**KC HEATHFIELD
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	135	2,880
Catering income	1,250	1,580
Management fee income (Noakes coffee shop)	10,500	14,400
	<u>11,885</u>	<u>18,860</u>

**KC HEATHFIELD
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

7 Expenditure on charitable activities

	Charitable activities	Charitable activities
	2025	2024
	£	£
Direct costs		
Staff costs	90,046	77,784
Conferences, events and pastoral support	31,526	27,741
Provision of ministerial accommodation	37,318	34,963
Evangelistic courses and activities	1,491	2,405
Guest speakers	600	450
Books, music and tapes	1,809	818
Worship and PA	3,016	2,582
Children and youth	5,171	4,225
Printing, postage and stationary	2,188	1,954
Travel costs	495	163
Catering and other supplies	3,848	5,081
Telephone	2,199	2,908
Licenses	1,337	1,262
Child protection	649	563
Computer expenses	2,706	1,418
Health and safety	49	139
Subscriptions	2,459	1,915
Sundries	14	431
Advertising	77	141
	<u>186,998</u>	<u>166,943</u>
Grant funding of activities (see note 8)	14,371	24,708
Share of support and governance costs (see note 9)		
Support	80,773	77,091
Governance	8,921	10,443
	<u>291,063</u>	<u>279,185</u>
Analysis by fund		
Unrestricted funds	<u>291,063</u>	<u>279,185</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

8 Grants payable

	Charitable activities 2025 £	Charitable activities 2024 £
Grants to institutions:		
Armenia - churches and communities	1,575	13,988
Turkey - churches	7,200	7,200
Newfrontiers (Sphere Giving)	2,596	2,520
Other	3,000	1,000
	<u>14,371</u>	<u>24,708</u>

9 Support costs allocated to activities

	Charitable activities 2025 £	Total 2024 £
Depreciation	14,050	14,881
Light and heat	29,167	28,456
Loan interest	4,501	6,191
Repairs and maintenance	10,003	5,274
Cleaning and consumables	15,585	14,702
Insurance	4,066	3,984
Water rates	2,741	3,463
Caretaking	150	140
Governance	9,431	10,443
	<u>89,694</u>	<u>87,534</u>

	2025 £	2024 £
Governance costs comprise:		
Accountancy	1,975	1,860
Independent examination	1,085	1,020
Bank charges	1,121	2,215
Bookkeeping	5,250	5,348
	<u>9,431</u>	<u>10,443</u>

10 Trustees

The total aggregate donations received by the charity from its trustees and related parties amounted to £23,195 (2024: £26,764).

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Pastoral	2	2
Administration and support	2	2
Total	4	4

Employment costs	2025 £	2024 £
Wages and salaries	81,276	70,277
Social security costs	5,771	5,142
Other pension costs	2,999	2,365
	90,046	77,784

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

Remuneration of key management personnel

The remuneration (wages and employer pension contributions) of the two key management personnel is as follows.

	2025 £	2024 £
Aggregate compensation	50,649	48,115

£37,318 was also paid to the two key management personnel for the provision of manse accommodation (2024: two key management personnel received £34,963 for manse accommodation).

12 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	-	890

13 Taxation

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

**KC HEATHFIELD
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

14 Property, plant and equipment

	Land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 April 2024	430,000	145,530	575,530
At 31 March 2025	430,000	145,530	575,530
Depreciation and impairment			
At 1 April 2024	137,600	110,011	247,611
Depreciation charged in the year	8,600	5,450	14,050
At 31 March 2025	146,200	115,461	261,661
Carrying amount			
At 31 March 2025	283,800	30,069	313,869
At 31 March 2024	292,400	35,519	327,919

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.

15 Fixed asset investments

		Other investments
		£
Cost or valuation		
At 1 April 2024 & 31 March 2025		1
Carrying amount		
At 31 March 2025		1
At 31 March 2024		1
Other investments comprise:	Notes	2025 £
Investments in subsidiaries	24	1
		2024 £
		1

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

16 Trade and other receivables

	2025	2024
	£	£
Amounts falling due within one year:		
Amounts owed by subsidiary undertakings	7,421	5,397
Other receivables	8,314	7,908
Prepayments and accrued income	2,100	1,759
	<u>17,835</u>	<u>15,064</u>

17 Borrowings

	2025	2024
	£	£
Bank loans	45,782	68,271
Payable within one year	24,582	22,277
Payable after one year	21,200	45,994

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	2025	2024
		£	£
Bank loans	17	24,582	22,277
Other taxation and social security		3,247	3,333
Trade payables		7,007	6,424
Other payables		575	23
Accruals and deferred income		3,060	2,460
		<u>38,471</u>	<u>34,517</u>

19 Non-current liabilities

	Notes	2025	2024
		£	£
Bank loans	17	21,200	45,994

20 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,999	2,365

**KC HEATHFIELD
KNOWN AS KINGS CHURCH HEATHFIELD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

20 Retirement benefit schemes (Continued)

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.

21 Unrestricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	312,507	323,795	(291,063)	345,239
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	309,576	283,006	(280,075)	312,507

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

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

24 Subsidiaries

Details of the charity's subsidiaries at 31 March 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Noakes Heathfield Limited	United Kingdom	Coffee shop	Ordinary shares	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Noakes Heathfield Limited	(293)	615