

ARUN COMMUNITY CHURCH

England & Wales · Charity number 1105394

Details

Status	Registered
Legal form	Charitable company
Company number	05183641
Registered	2004-08-09
Register	View on the Charity Commission register

Contact

Address	Arun Church The Wickbourne Centre Clun Road Littlehampton West Sussex BN17 7DZ
Phone	01903782744
Email	hello@arunchurch.com
Website	www.arunchurch.com

Activities

Objects: A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN RUSTINGTON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY;B) TO PROVIDE AND MAINTAIN FACILITIES FOR THE BENEFIT OF THE COMMUNITY OF RUSTLINGTON WITHOUT DISTINCTION OF RACE, SEX, POLITICAL, RELIGIOUS OR OTHER OPINION AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS AS THE TRUSTEES MAY FROM TIME TO TIME IN THEIR DISCRETION DETERMINE;C) TO ADVANCE EDUCATION IN GENERAL INCLUDING BUT NOT BY WAY OF LIMITATION THE PROVISION OF LIFE SKILLS' COURSES FOR THOSE IN RUSTINGTON AND THE SURROUNDING AREA AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: A vibrant and active Christian church with a vision to see lives transformed through Jesus Christ, impacting our communities and the world. This includes funding and delivering innovative children's and youth work locally, working with key partners, and supporting projects overseas.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** IN RUSTINGTON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£720,109	£690,412	£1,457,956	24
2024-03-31	£625,087	£565,672	£1,378,260	23
2023-03-31	£597,014	£624,148	£1,318,845	27
2022-03-31	£550,523	£611,434	£1,345,979	25
2021-03-31	£477,679	£444,750	-	-

Trustees

Name	Role	Appointed
Andrew Gill		2020-08-06
Benjamin Collingwood		2022-05-24
REBECCA JUPP		

Accounts

Charity registration number 1105394 (England and Wales)

Company registration number 05183641

ARUN COMMUNITY CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

ARUN COMMUNITY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr L B Hills Mr A Gill Mrs R L Jupp Mr B D Collingwood	
Leadership Team	Mr L B Hills Mrs R L Jupp Mr J Jolly Mr J Gisbey Mrs K Archer Mr M Vickery-Brown Mrs J Gisbey	Chair of Trustees Senior Leader Executive Leader Head of Kids & Youth Engagement Lead
Charity number	1105394	
Company number	05183641	
Registered office and principle address	Wickbourne Centre Clun Road Littlehampton West Sussex England BN17 7DZ	
Independent examiner	Oliver Read FCCA ACA James Todd and Co Limited Drayton House Drayton Lane Chichester West Sussex PO20 2EW	
Bankers	HSBC Bank plc 1-2 Warwick Street Worthing West Sussex BN11 3DE	
Solicitors	Moore Barlow LLP The Oriel Sydenham Road Guildford Surrey GU1 3SR	

ARUN COMMUNITY CHURCH

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ARUN COMMUNITY CHURCH

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 governing document, 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 purpose of the Charity as set out in the objects contained in the company's Articles of Association are:

1. to advance the Christian faith in accordance with the Statement of Beliefs appearing in the Schedule hereto in Rustington and in such other parts of the United Kingdom or the world as the Trustees may from time-to-time think fit and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.
2. to provide and maintain facilities for the benefit of the community of Rustington without distinction of race, sex, political, religious, or other opinion and with the object of improving the conditions of life for the said inhabitants as the Trustees may from time to time in their discretion determine.
3. to advance education in general including but not by way of limitation the provision of life skills' courses for those in Rustington and the surrounding area and in such other parts of the United Kingdom and the world as the Trustees may from time-to-time think fit.

We seek to outwork these aims locally within the immediate geographic area, but also across the UK and internationally with various contacts that the Charity has. In achieving these objects, the Charity has adopted the following summary Vision Statement:

To see lives transformed through Jesus Christ, impacting our communities and the world.

The mission statement outlines the methodology the Charity uses:

Bringing life to everyone, everywhere, everyday.

These following 5 values guide the Charity in day-to-day conduct, decision-making, and hiring:

- **God First:** we take our cue from the life of Jesus outlined in the Bible, and our decisions and actions are informed by His example. We ask employees that do not have a Christian faith to work in a way consistent with this (e.g., showing compassion, serving others, being non-judgmental)
- **Passionate:** we are motivated by excellence and a desire to make a difference
- **Brave:** we are not afraid to take risks or to fail, but we try
- **Generous:** we freely give our resources to enable others
- **Together:** we support and value each other, celebrating teamwork

ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Ensuring our work delivers our aims

We continuously assess our activities and impact, reviewing the aims and objectives each year. This following report looks at what we achieved and the outcomes of our work in the previous 12 months. The report highlights successes and challenges of each key activity and the benefits they have brought to those groups of people we are set up to help.

The report also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work, and public benefit

In pursuance of our principal object of advancing the Christian faith, the Charity runs a wide range of activities, engaging with many different people in the local, national, and international communities. Activities within the Church generally fall into four main areas:

1. Christian Teaching
2. Community Initiatives
3. Children's & Youth Work
4. International Development

With regard to the charity commission's public benefit guidance and the Charities Act, the Trustees strongly believe that the work of the Charity is for the public benefit. This includes the meeting together for the worship of God and Jesus Christ, preaching and Bible teaching, meeting in small groups for all ages to explore the Christian faith, and working in and with our community on social action projects for the benefit of all.

These convictions lead people to an increased love and concern for the welfare of others, both in the local community and beyond. This is demonstrated by our wide range of activities and clubs, team of over 200 volunteers, and welfare programmes such as youth services and debt help.

Achievements and performance

Review of the past 12 months

During the 2024/25 period the church continued its regular rhythm of services and activities. The following are reviews on the four main areas of our activity:

Christian Teaching:

- **Church Meetings** – a focus for the Church is the weekly gathering on Sunday mornings. This meeting is a main forum for teaching and worship across the Church with people of all ages attending. We now regularly attract over 400 people each Sunday and this number has steadily increased with many new families joining us throughout the year. There were 13 baptisms during this period and on average 150 people helped to serve at church each month.
- **Small Groups** – all members and regular attenders of the Church are encouraged to participate in mid-week small group meetings called Lifepods. They are a key part of the strategy of the Church in that they enable people to be integrated into the life of the Church in a smaller setting where individual needs can be better catered for.
- **Alpha Courses** – the Church regularly run Alpha courses as an introduction to the Christian faith, usually three times a year. Over 50 people attended the courses during this period and many have become Christians and been baptised after attending the course and are now members and regular attenders of Church.

ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

- **Other Courses and groups** – the Church continued to run various short courses and groups during the year for the benefit of the congregation including a regular men's social gathering and events for those of retirement age. We also started a fortnightly midweek service for those of retirement age which has proved popular, while continuing a monthly midweek worship evening that attracts around 150 people. Additional activities included a family beach picnic in June 2024, a training course for public speaking, a week of prayer in January 2025 with an interactive prayer installation, and a short marriage course for couples.

Community Initiatives:

- **Crisis Support** - The church has continued to support our local community through connecting with other churches and local agencies to coordinate direct support to families in need. We provide a monthly financial donation to Littlehampton & District Foodbank, and over Christmas we were able to provide 100 bags of kindness to local families which included supermarket vouchers. Part of this ongoing effort is working closely with West Sussex County Council in making the Wickbourne Centre a place of support, advice, and care to our surrounding community.
- **Events** – Many of the regular church events continued this year including our summer children's playscheme (see Arun Kids below) and youth camp (see Arun Youth below). In May 2024, many of the church were again involved in supporting Big Church Festival - a festival with around 30,000 attendees for the two-day event. And in December we held our Christmas service titled 'Breath of Heaven'. This was an evening filled with modern carols, Bible readings and a short talk for families, attracting around 580 people. In February 2025 we celebrated 20 years of The Wickbourne Centre by opening the community building and providing lunch for the church congregation.
- **CAP Debt Centre** – The church supports and runs a free local initiative on behalf of Christians Against Poverty, a national debt charity. Clients are referred to the service and supported to become debt free. Due to securing funding for a second Debt Coach in January 2024, we were able to see more clients and 10 families went debt free during this period! In addition, a team of volunteers regularly run the CAP Money Course; a simple system for helping anyone manage their finances.

Children's and youth work:

- **Arun Kids** – Our regular children's ministry groups have continued Sunday mornings as part of the church service, and a parent/toddler stay and play session on Thursdays continued to be very popular with around 80 people attending each week. We ran our annual summer community playscheme (Arun Kids presents Go For Gold), hosting over 330 children for a week of fun and games which was very successful, including a film night, family party and BBQ. We also hosted pre-school stay and play sessions each day. In October we had a Light Party, and in December we held our Christmas Family Fun Day complete with Santa's Grotto, craft stalls, and children's activities. Then in March we held a Kid's sleepover at the Wickbourne Centre which was enjoyed by all.
- **Arun Youth** – The church runs faith-based youth groups for 11-18's which have continued to develop. Many of the young people play an active part in the life of the larger Church, are encouraged to reach out to their friends and get involved elsewhere. The programme includes small groups meeting in homes, and regular gatherings on Friday evenings. There were various youth baptisms in this period and the Arun Youth Summer residential in August was the best one so far, using a new venue of Dalesdown. Over 100 young people attended the camp and thoroughly enjoyed it!
- **Arun Youth Projects** - In addition to faith-based work, the Church employs a number of staff to run community youth clubs and other projects for young people aged 11-18 across the area. This is known as Arun Youth Projects and is supported and funded by numerous district, town, and parish councils. In early 2024, we received funding from the National Lottery Million Hours to open a youth drop-in centre in Littlehampton High Street. Work was underway at the end of this report period to refit a small shopfront and launch the drop-in service.

ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

International development:

- **Links International** - The Church partners with another charitable organisation, Links International, which is working into a number of countries investing into Primary Health Care, Micro-enterprise development, Training, Education and Church Partnerships. The Church supported key projects in Sri Lanka, Lebanon, Colombia and Israel through this partnership.

There have not been many staff changes in this period, although some employees have worked flexibly and covered new areas of responsibility.

The church also continued to develop and refine plans for the redevelopment of The Wickbourne Centre which the church owns and where its offices and some activities are based.

Financial review

The church has continued to review and develop its services, and successfully increased its income against that of previous years thanks to the donations from the congregation. There was increased spending during the period with costs of most activities, services and goods going up due to wider economic factors. However, due to staff changes, the church was able to save against the budget and create a small surplus at the end of the financial year. The trustees have made plans to carefully review budgets for the next period.

Principal Funding Sources

The vast majority of the church income is through individual donations from the church congregation. This accounts for nearly 49% of our total income and the work of the church could not be sustained without the generosity of the members. Around 22% of the income is from provision of services including agreements to deliver youth work for local town, parish, and district councils. The remaining 29% is from a variety of sources such as small grants, rental income, and sales.

A number of the events run by the Church attract some income from ticket sales, with the intention they be self-funding rather than profit-making. However, the costs of other activities are paid by the Church, as are salaries of staff to provide staffing and administrative support for those activities.

Fundraising

The charity is registered with the Fundraising Regulator and is committed to fundraising in line with the Code of Fundraising Practice. There have been no complaints received by the charity regarding its fundraising activity. During 2024/25, the charity did not engage any professional fundraisers to act on its behalf.

Reserves policy

The Board has established that the Church will not keep specific reserves of funds for any purpose other than for day-to-day operational costs included in the budget. The intention is that the Church will keep up to three months operating costs in a current and reserve bank account, but that the amount in these accounts will fluctuate in time according to the giving and donations, and other sources of income for the Church. Increasing amounts of money in the bank accounts would result in increased expenditure and giving by the Church to further its aims.

ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Investment policy

The Memorandum & Articles of Association authorises the trustees to make and hold investments using the general funds of the charity, but no such Investments are presently held.

Plans for the future

For 2025/26 the Church aims to maintain its existing core activities such as Sunday services, Lifepods, Alpha courses, children's and youth services, and international development according to the needs of the charity.

We intend to use the resources according to the day-to-day needs of the congregation, the staffing available and the wider community. Funds given will continue to be spent broadly in line with the current pattern of expenditure and includes plans to launch a new Life Skills service alongside our Debt Help programme to give practical tools that help people live well on a lower income.

We also plan to continue with the redevelopment of The Wickbourne Centre, finalising the proposed changes to the building and fundraising towards the works. This should result in a phased plan for the redevelopment with the intent that the building can be more widely accessed and used by the community and other groups. Part of this process may involve releasing some of the church's assets to facilitate the development.

R. Jupp will continue to develop the Leadership team and the organisational structure of the church which may include taking on new staff and changing specific roles to better enable the church to function effectively.

The trustees also recognise the need to recruit new members, and plan to continue reviewing the support systems and governance of the organisation. This will include specific training for the trustees.

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The trustees also recognise the need to recruit new members, and plan to continue reviewing the support systems and governance of the organisation. This will include specific training for the trustees.

Structure, governance and management

Governing document

The Company is constituted by the Memorandum & Articles of Association, last updated February 2021. The Company was incorporated on 19th July 2004 and commenced activities on 1st November 2004.

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 L B Hills

Mr A Gill

Mrs R L Jupp

Mr B D Collingwood

Recruitment, appointment, and induction of new trustees

The directors of the company are also charity trustees for the purposes of charity law. Appointment of the trustees is governed by the Articles of Association of the Company and trustees are elected to serve for a period of three years after which they must be re-elected.

The trustees are authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. Trustees will be appointed from the membership of the Arun Community Church.

ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Trustee Induction and Training

New trustees are inducted and trained for their role with a programme arranged as and when new directors are appointed. Details are outlined in the charity's Recruitment & Induction Policies. Training is overseen by the Executive Leader and includes input from all existing trustees and external training days for trustees of charities where necessary.

Organisational structure

The Church has appointed a leadership team to oversee the advancement of the Christian faith through the activities and actions of the Church. These are listed on page 3. Four of the leaders are currently employed by the Church: R. Jupp, J. Jolly, M. Vickery-Brown, and J. Glsbey. The remaining leaders J. Glsbey and K. Archer are in a voluntary capacity.

The Executive Leader, J. Jolly reports directly to R. Jupp as the Senior Leader, and most other staff report to the Executive Leader who serves as an executive on the board. The Church outsources Human Resources and Health & Safety support to an external company who can better guide the church on employment and compliance issues.

The Church Leaders meet on a weekly basis, and senior managers also meet regularly. In this way decisions are taken as to the activities, programmes, and spiritual content of the Church. The full Board meets at least 4 times a year to take decisions relating to finances, pay and organisation matters of the Church.

The Church also has a wider leadership team consisting of all the leaders of the various small groups and activities that happen across the Church. This group meets approximately three times a year and provides a forum for communication to these key individuals and for receiving feedback on how those activities and the wider church are running.

Risk management

The Charity has a risk management process outlined in the risk management policy. The trustees maintain a risk register which comprises a review of the risks that the Charity faces on an annual basis, or as new risks arise. Each risk is assessed, and the Charity takes appropriate actions as necessary. The mitigating factors and actions are also assessed. Where risks are identified that warrant further action, where possible, appropriate changes are identified and either incorporated into procedure, or costs identified for future budgeting. For significant risks that are less tangible, mitigation is sought through insurance policies or by training. These are focused on the Church gatherings with large numbers of people, particularly young children, and the risk of injury and loss to them.

ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Related parties

The church is connected to other entities in the following ways:

Arun Community Church: Wickbourne Centre

Charity Number 1107647

Company Number 5183674

The Church owns the Wickbourne Centre building as part of its assets. Arun Community Church: Wickbourne Centre is the charitable company set up to manage the operation of the activities occurring out of the Centre and as such there is a close relationship between the two organisations.

Many of the activities of the church are organised via the Arun Community Church: Wickbourne Centre, and there is a certain amount of commonality between the Arun Community Church and the Arun Community Church: Wickbourne Centre boards. Appropriate charges for staff, hire of venues and refreshments are cross charged between the two organisations.

Refresh Trading Ltd

Company Number 5591456

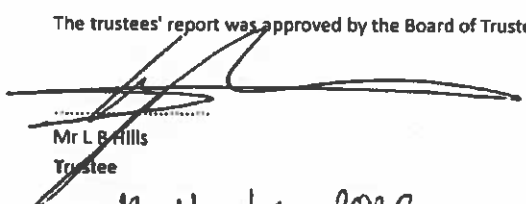
Refresh Trading Ltd was set up in 2005 to run the coffee shop situated within the Wickbourne Centre, and it runs as a social enterprise for the two charities. Again, activities organised by the Company will use services provided by Refresh Trading Ltd and will be charged accordingly. The Board of Refresh Trading Ltd is drawn from membership of the two company Boards plus other individuals with specific expertise relevant to the company.

Arun Creative Ltd

Company Number 11890575

Arun Creative Ltd was set up in 2019 as a trading subsidiary for the church to record and publish musical performances and other creative arts endeavours. The Board of Arun Creative Ltd is drawn from membership of the Arun Church Board, plus other individuals with specific expertise relevant to the company.

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



Mr L B Hills

Trustee

Date: 13 November 2025

ARUN COMMUNITY CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ARUN COMMUNITY CHURCH

I report to the trustees on my examination of the financial statements of Arun Community Church (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 Institute of Chartered Accountants in England and Wales, 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.



Oliver Read FCCA ACA
James Todd and Co Limited
Drayton House
Drayton Lane
Chichester
West Sussex
PO20 2EW
England

Dated: 14/11/25

ARUN COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	354,856	144,515	499,371	358,050	147,030	505,080
Charitable activities	4	90,882	81,227	172,109	82,441	241	82,682
Investments	5	48,629	-	48,629	37,324	-	37,324
Total income		494,367	225,742	720,109	477,815	147,271	625,086
Expenditure on:							
Charitable activities	6	496,913	193,499	690,412	425,402	140,270	565,672
Total expenditure		496,913	193,499	690,412	425,402	140,270	565,672
Net income/(expenditure)		(2,546)	32,243	29,697	52,413	7,001	59,414
Other recognised gains and losses:							
Revaluation of tangible fixed assets		50,000	-	50,000	-	-	-
Net movement in funds	8	47,454	32,243	79,697	52,413	7,001	59,414
Reconciliation of funds:							
Fund balances at 1 April 2024		1,306,005	72,254	1,378,259	1,253,592	65,253	1,318,845
Fund balances at 31 March 2025		1,353,459	104,497	1,457,956	1,306,005	72,254	1,378,259

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

ARUN COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	12	1,321,070	1,273,080
Investments	13	1	1
		<u>1,321,071</u>	<u>1,273,081</u>
Current assets			
Debtors	14	38,252	36,626
Cash at bank and in hand		135,941	109,406
		<u>174,193</u>	<u>146,032</u>
Creditors: amounts falling due within one year	15	<u>(37,308)</u>	<u>(40,854)</u>
Net current assets		<u>136,885</u>	<u>105,178</u>
Total assets less current liabilities		<u>1,457,956</u>	<u>1,378,259</u>
The funds of the charity			
Restricted income funds	17	104,497	72,254
Unrestricted funds	18	1,353,459	1,306,005
		<u>1,457,956</u>	<u>1,378,259</u>

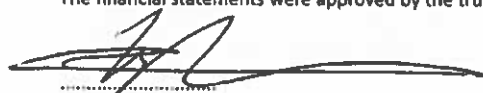
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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 13th November 2025


Mr L B Hills
Trustee

Company registration number 05183641 (England and Wales)

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity Information

Arun Community Church is a private company limited by guarantee incorporated in England and Wales. The registered office is Wickbourne Centre, Clun Road, Littlehampton, West Sussex, BN17 7DZ, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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 or deeds of covenant 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.

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

1.6 Tangible fixed assets

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

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 bases:

Freehold land and buildings	Not depreciated
Fixtures and fittings	25% reducing balance

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

1.7 Fixed asset 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 fixed assets

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

1.9 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.

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 debtors 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 creditors 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 creditors 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 creditors 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 Taxation

The charity is exempt from direct taxation on its charitable activities.

1.12 Employee benefits

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

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

1.13 Retirement benefits

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

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	354,856	65,624	420,480	358,050	43,252	401,302
Grants	-	78,891	78,891	-	103,778	103,778
	<u>354,856</u>	<u>144,515</u>	<u>499,371</u>	<u>358,050</u>	<u>147,030</u>	<u>505,080</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Community church						
Sale of goods	12,748	-	12,748	10,204	241	10,445
Services provided under contract	75,273	81,227	156,500	71,150	-	71,150
Other income	2,861	-	2,861	1,087	-	1,087
	<u>90,882</u>	<u>81,227</u>	<u>172,109</u>	<u>82,441</u>	<u>241</u>	<u>82,682</u>

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental Income	42,040	31,494
Other Income	5,100	4,800
Interest receivable	1,489	1,030
	<u>48,629</u>	<u>37,324</u>

6 Expenditure on charitable activities

	Community church 2025 £	Community church 2024 £
Direct costs		
Staff costs	410,201	359,875
Depreciation and Impairment	6,457	6,864
Projects	124,878	80,397
(Profit) / loss on disposal of tangible fixed assets	(1,003)	(3,398)
	<u>540,533</u>	<u>443,738</u>
Share of support and governance costs (see note 7)		
Support	119,433	82,928
Governance	30,446	39,006
	<u>690,412</u>	<u>565,672</u>
Analysis by fund		
Unrestricted funds	496,913	425,402
Restricted funds	193,499	140,270
	<u>690,412</u>	<u>565,672</u>

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

	Community church	Total
	2025	2024
	£	£
Property expenses	81,249	59,275
Administration	12,179	11,465
Advertising	2,477	2,226
Equipment maintenance	23,528	9,961
Governance	30,446	39,008
	<u>149,879</u>	<u>121,935</u>

	2025	2024
	£	£
Governance costs comprise:		
Audit fees	2,070	1,800
Legal and professional	28,376	37,208
	<u>30,446</u>	<u>39,008</u>

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,070	1,800
Depreciation of owned tangible fixed assets	6,457	6,864
	<u></u>	<u></u>

9 Trustees

The trustee Ms R L Jupp received a salary of £47,024 (2024: £40,540) during the year. This is in alignment with the Charity's constitution and with the consent of The Charity Commission.

Aside from the above, none of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Administration	<u>24</u>	<u>23</u>

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Employees	(Continued)	
Employment costs	2025 £	2024 £
Wages and salaries	395,407	346,900
Other pension costs	14,794	12,975
	<u>410,201</u>	<u>359,875</u>

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

11 Taxation

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

12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2024	1,250,000	97,846	1,347,846
Additions	-	5,344	5,344
Disposals	-	(6,217)	(6,217)
Revaluation	50,000	-	50,000
	<u>1,300,000</u>	<u>96,973</u>	<u>1,396,973</u>
At 31 March 2025			
Depreciation and impairment			
At 1 April 2024	-	74,766	74,766
Depreciation charged in the year	-	6,457	6,457
Eliminated in respect of disposals	-	(5,320)	(5,320)
	<u>-</u>	<u>75,903</u>	<u>75,903</u>
At 31 March 2025			
Carrying amount			
At 31 March 2025	<u>1,300,000</u>	<u>21,070</u>	<u>1,321,070</u>
At 31 March 2024	<u>1,250,000</u>	<u>23,080</u>	<u>1,273,080</u>

Land and buildings with a carrying amount of £1,300,000 were revalued in the year ended 31 March 2025 at the charity's request. Due to the nature of the activities conducted at these premises, and the specification of the buildings, the valuers had difficulty in finding comparable buildings in order to establish a fair revaluation upon open market values. As a result, the value placed on one of these premises is based on the re-development value of the land only, which led to a reduction in value of £314,885 from the original cost of £1,614,885.

At 31 March 2025, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £1,614,885 (2024: £1,614,885).

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 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 £	2024 £
Investments in subsidiaries		1	1

14 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	890	8,627
Other debtors	6,758	4,427
Prepayments and accrued income	30,604	23,572
	38,252	36,626

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	5,791	5,245
Trade creditors	22,225	17,059
Other creditors	1,783	5,348
Accruals and deferred income	7,509	13,202
	37,308	40,854

16 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	14,794	12,975

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 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.

17 Restricted funds

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

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Detached Youth	8,628	-	(3,920)	553	5,261
Wickbourne Transformation	12,716	41,531	(18,122)	-	36,125
CAP	8,114	15,313	(17,644)	-	5,783
Littlehampton TC	5,233	55,000	(52,861)	-	7,372
Million Hours Fund	21,250	42,528	(41,071)	5,000	27,707
Creative Arts and Social	4,900	-	(2,937)	-	1,963
Under £5,000	11,413	71,370	(56,944)	(5,553)	20,286
	<u>72,254</u>	<u>225,742</u>	<u>(193,499)</u>	<u>-</u>	<u>104,497</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Community/ Pastoral Fund	3,306	-	(3,306)	-	-
Wickbourne Transformation	18,040	27,989	(33,313)	-	12,716
CAP	4,903	17,476	(14,265)	-	8,114
Littlehampton TC	5,268	52,500	(52,535)	-	5,233
Million Hours Fund	-	21,250	-	-	21,250
Creative Arts and Social	6,744	-	(1,844)	-	4,900
Under £5,000	26,992	28,056	(35,007)	-	20,041
	<u>65,253</u>	<u>147,271</u>	<u>(140,270)</u>	<u>-</u>	<u>72,254</u>

Restricted funds with balances held, at the balance sheet date, below £5,000 are grouped together. If funds fall below £5,000 by the end of the year or rise above £5,000 by the end of the year, then an internal transfer is made between the reserve and the "Under £5,000" reserve to reflect this change.

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 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	Gains and losses	At 31 March 2025
	£	£	£	£	£
General unrestricted funds	1,306,005	494,367	(496,913)	-	1,303,459
Revaluation reserve	-	-	-	50,000	50,000
	<u>1,306,005</u>	<u>494,367</u>	<u>(496,913)</u>	<u>50,000</u>	<u>1,303,459</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Gains and losses	At 31 March 2024
	£	£	£	£	£
General funds	1,253,592	477,815	(425,402)	-	1,306,005
	<u>1,253,592</u>	<u>477,815</u>	<u>(425,402)</u>	<u>-</u>	<u>1,306,005</u>

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 March 2025:			
Tangible assets	1,321,070	-	1,321,070
Investments	1	-	1
Current assets/(liabilities)	32,388	104,497	136,885
	<u>1,353,459</u>	<u>104,497</u>	<u>1,457,956</u>
	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 March 2024:			
Tangible assets	1,273,080	-	1,273,080
Investments	1	-	1
Current assets/(liabilities)	32,924	72,254	105,178
	<u>1,306,005</u>	<u>72,254</u>	<u>1,378,259</u>

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Related party transactions

Arun Community Church: Wickbourne Centre is a charitable company under common control. During the year, the charity charged Arun Community Church: Wickbourne Centre total rent and expenses of £85,143 (2024: £74,449). Arun Community Church: Wickbourne Centre also charged the charity total rent and expenses of £58,678 (2024: £58,318). The balance outstanding at the year end to the charity was £175 (2024: £934), this is disclosed within Trade debtors in note 14 of the financial statements.

Refresh Trading Limited is a company under common control. During the year, the charity recharged expenses to Refresh Trading Limited totalling £1,421 (2024: £1,771). Refresh Trading Limited also charged the charity £1,624 (2024: £1,456) for drinks and expenses. The balance outstanding at the year end from the charity was £52 (2024: Balance outstanding to the charity £187), this is disclosed within Trade creditors in note 15 of the financial statements.

Accounts

Charity registration number 1105394

Company registration number 05183641 (England and Wales)

ARUN COMMUNITY CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

ARUN COMMUNITY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr L B Hills Mr A Gill Mrs R L Jupp Mr B D Collingwood	
Leadership Team	Mr L B Hills Mrs R L Jupp Mr J Jolly Mr J Gisbey Mrs K Archer Mr M Vickery-Brown Mrs J Gisbey	Chair of Trustees Senior Leader Executive Leader Head of Kids & Youth Engagement Lead
Charity number	1105394	
Company number	05183641	
Registered office and principle address	Wickbourne Centre Clun Road Littlehampton West Sussex England BN17 7DZ	
Independent examiner	Oliver Read FCCA ACA James Todd and Co Limited Drayton House Drayton Lane Chichester West Sussex PO20 2EW	
Bankers	HSBC Bank plc 1-2 Warwick Street Worthing West Sussex BN11 3DE	
Solicitors	Moore Barlow LLP The Oriel Sydenham Road Guildford Surrey GU1 3SR	

ARUN COMMUNITY CHURCH

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ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 purpose of the Charity as set out in the objects contained in the company's Articles of Association are:

- to advance the Christian faith in accordance with the Statement of Beliefs appearing in the Schedule hereto in Rustington and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity;
- to provide and maintain facilities for the benefit of the community of Rustington without distinction of race, sex, political, religious or other opinion and with the object of improving the conditions of life for the said inhabitants as the Trustees may from time to time in their discretion determine;
- to advance education in general including but not by way of limitation the provision of life skills' courses for those in Rustington and the surrounding area and in such other parts of the United Kingdom and the world as the Trustees may from time to time think fit.

We seek to outwork these aims locally within the immediate geographic area, but also across the UK and internationally with various contacts that the Charity has. In achieving these objects, the Charity has adopted the following summary Vision Statement:

To see lives transformed through Jesus Christ, impacting our communities and the world.

The mission statement outlines the methodology the Charity uses;

bringing life to everyone, everywhere, everyday.

These following 5 values guide the Charity in day-to-day conduct, decision-making, and hiring:

- **God First:** we take our cue from the life of Jesus outlined in the Bible, and our decisions and actions are informed by His example. We ask employees that do not have a Christian faith to work in a way consistent with this (e.g. showing compassion, serving others, being non-judgmental)
- **Passionate:** we are motivated by excellence and a desire to make a difference
- **Brave:** we are not afraid to take risks or to fail, but we try
- **Generous:** we freely give our resources to enable others
- **Together:** we support and value each other, celebrating teamwork

Ensuring our work delivers our aims

We continuously assess our activities and impact, reviewing the aims and objectives each year. This following report looks at what we achieved and the outcomes of our work in the previous 12 months. The report highlights successes and challenges of each key activity and the benefits they have brought to those groups of people we are set up to help.

The report also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The focus of our work, and public benefit

In pursuance of our principal object of advancing the Christian Faith, the Charity runs a wide range of activities, engaging with many different people in the local, national and international communities. Activities within the Church generally fall into four main areas:

1. Christian Teaching
2. Community Initiatives
3. Children's & Youth Work
4. International Development

With regard to the charity commission's public benefit guidance and the Charities Act, the Trustees strongly believe that the work of the Charity is for the public benefit. This includes the meeting together for the worship of God and Jesus Christ, preaching and Bible teaching, meeting in small groups for all ages to explore the Christian faith, and working in and with our community on social action projects for the benefit of all.

These convictions lead people to an increased love and concern for the welfare of others, both in the local community and beyond. This is demonstrated by our wide range of activities and clubs, team of over 300 volunteers, and welfare programmes such as youth services and debt help

Achievements and performance

Review of the past 12 months

During the 2023/24 period the church continued its regular rhythm of services and activities. The following are reviews on the four main areas of our activity:

Christian teaching:

- **Church meetings** – a focus for the Church is the weekly gathering on Sunday mornings. This meeting is a main forum for teaching and worship across the Church with people of all ages attending. We regularly attract over 350 each Sunday and this number has steadily increased with many new families joining us. There were 6 adults baptisms during this period.
- **Small groups** – all members and regular attenders of the Church are encouraged to participate in mid-week small group meetings called Lifepods. They are a key part of the strategy of the Church in that they enable people to be integrated into the life of the Church in a smaller setting where individual needs can be better catered for.
- **Alpha courses** – the Church regularly run Alpha courses as an introduction to the Christian faith, usually three times a year. A number of the local community have become Christians and been baptised after attending the course and are now members and regular attenders of Church..
- **Other Courses and groups** – the Church continued to run various short courses and groups during the year for the benefit of the congregation including Arun Grace for those of retirement age. In addition, we started a monthly midweek worship evening.

Community initiatives:

- **Crisis Support** - The church has continued to support our local community through connecting with other churches and local agencies to coordinate direct support to families in need. Over Christmas 2023, we were able to again give away supermarket vouchers through charities, the local authority, and other connections. Part of this ongoing effort is to continue working closely with West Sussex County Council in making the Wickbourne Centre a place of support, advice, and care to our surrounding community.
- **Events** – Many of the regular church events continued this year including our summer children's play scheme (see Arun Kids below) and youth camp (see Arun Youth below). In May 2023, many of the church were again involved in supporting Big Church Festival - a festival with around 30,000 attendees for the two-day event. And in December we held our Christmas service titled 'The Sound of Christmas'. This was an evening filled with modern carols, Bible readings, videos and fun, attracting around 600 people.
- **CAP Debt Centre** – The church supports and runs a free local initiative on behalf of Christians Against Poverty, a national debt charity. Clients are referred to the service and supported to become debt free. We were successful in securing funding and recruiting a second Debt Coach in January 2024 to help reduce the waiting list. In addition, a team of volunteers regularly run the CAP Money Course; a simple system for helping anyone manage their finances

ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Children's and youth work:

- **Arun Kids** – Our parent/toddler stay and play session was very popular with around 80 people attending each week, and our regular children's ministry groups have continued Sunday mornings as part of the church service. We also ran our annual summer community play scheme (Arun Kids presents Space Camp), hosting over 330 children for a week of fun and games which was very successful. This was kindly supported by Littlehampton Town Council and local supermarkets. In October we had a Light Party, and in December we held our Christmas Family Fun Day complete with Santa's Grotto, craft stalls, and children's activities.
- **Arun Youth** – The church runs faith-based youth groups for 11-18's which have continued to develop. Many of the young people play an active part in the life of the larger Church, are encouraged to reach out to their friends and get involved elsewhere. The programme includes small groups meeting in homes, and regular gatherings on Friday evenings. There were 6 youth baptisms in this period while the Arun Youth Summer residential in August was a big success with around 90 young people attending the camp.
- **Arun Youth Projects** - In addition to faith-based work, the Church employs a number of staff to run community youth clubs and other projects for young people aged 11-18 across the area. This is known as Arun Youth Projects and is supported and funded by numerous district, town, and parish councils. In late 2023/early 2024 we expanded into running regular youth activities in the Angmering parish. There have been some staff changes in the AYP team, with a new service manager taking over in September 2023.

International development:

- **Links International** - The Church partners with another charitable organisation, Links International, which is working into a number of countries investing into Primary Health Care, Micro-enterprise development, Training, Education and Church Partnerships. The Church continued to support key projects in Uganda, India, Lebanon and Colombia through this partnership.

There have been some staff changes in this period including the departure of our Operations Lead, Content and Communications Lead, and Youth Service Manager. We successfully recruited a new Youth Service Manager in September 2023 and created a new role of Events Lead in January 2024. This role is to help plan, coordinate and oversee the various practicalities of activities run by the charity. Many other staff have also worked flexibly and covered new areas of responsibility.

The church completed an initial consultation and fundraising towards the redevelopment of The Wickbourne Centre which the church owns and where its offices and some activities are based.

The church also implemented new safeguarding reporting and case management software to help coordinate and respond to any concerns raised.

Financial review

The Church has continued to review and develop its services, and successfully increased its income against that of previous years thanks to the donations from the congregation. There has also been a reduction in expenditure during the year, most notably staff costings, and as a result, the Church made a surplus at the end of the financial year, compensating for the deficit last year. In addition, the Trustees and Management have assessed both the general, unrestricted, and restricted funds against the charitable objectives and in doing so have agreed on some changes effecting this financial year. The Trustees and Management have also agreed in a change in accounting policy where all monies are now declared when received during the financial year and an adjustment has been made in this year.

Principal Funding Sources

The vast majority of the church income is through individual donations from the church congregation. This accounts for nearly 64% of our total income and the work of the church could not be sustained without the generosity of the members. Around 17% of the income is from provision of services including agreements to deliver youth work for local town, parish, and district councils. The remaining 19% is from a variety of sources such as small grants, rental income, and sales.

A number of the events run by the Church attract some income from ticket sales, with the intention they be self-funding rather than profit-making. However, the costs of other activities are paid by the Church, as are salaries of staff to provide staffing and administrative support for those activities.

ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Fundraising

The charity is registered with the Fundraising Regulator and is committed to fundraising in line with the Code of Fundraising Practice. There have been no complaints received by the charity regarding its fundraising activity.

During 2023, the charity engaged professional fundraisers Chell Perkins to act on their behalf in fundraising towards the development of The Wickbourne Centre. Chell Perkins are registered with the Fundraising Regulator and committed to the Code of Fundraising Practice.

Reserves policy

The Board has established that the Church will not keep specific reserves of funds for any purpose other than for day-to-day operational costs included in the budget. The intention is that the Church will keep up to three months operating costs in a current and reserve bank account, but that the amount in these accounts will fluctuate in time according to the giving and donations, and other sources of income for the Church. Increasing amounts of money in the bank accounts would result in increased expenditure and giving by the Church to further its aims.

Investment policy

The Memorandum & Articles of Association authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

Plans for the future

For 2024/25 the Church aims to maintain its existing core activities such as Sunday services, Lifepods, Alpha courses, children's and youth services, and international development according to the needs of the charity. We intend to use the resources according to the day-to-day needs of the congregation, the staffing available and the wider community. Funds given will continue to be spent broadly in line with the current pattern of expenditure.

We also plan to continue with the redevelopment of The Wickbourne Centre, finalising the proposed changes to the building and fundraising towards the works. This should result in a phased plan for the redevelopment with the intent that the building can be more widely accessed and used by the community and other groups. Part of this process will involve a review of the church's other building in The Street, Rustington.

R. Jupp will continue to develop the Leadership team and the organisational structure of the church which may include taking on new staff and changing specific roles to better enable the church to function effectively.

The trustees also recognise the need to recruit new members, and plan to continue reviewing the support systems and governance of the organisation. This will include specific training for the trustees.

Structure, governance and management

Governing document

The Company is constituted by the Memorandum & Articles of Association, last updated February 2021. The Company was incorporated on 19th July 2004 and commenced activities on 1st November 2004.

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 L B Hills

Mr A Gill

Mrs R L Jupp

Mr B D Collingwood

ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Recruitment, appointment, and induction of new trustees

The directors of the company are also charity trustees for the purposes of charity law. Appointment of the trustees is governed by the Articles of Association of the Company and trustees are elected to serve for a period of three years after which they must be re-elected.

The trustees are authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. Trustees will be appointed from the membership of the Arun Community Church.

Trustee induction and training

New trustees are inducted and trained for their role with a programme arranged as and when new directors are appointed. Training is overseen by the Executive Leader and includes input from all existing trustees and external training days for trustees of charities where necessary.

Organisational structure

Arun Community Church has a board of trustees (of no less than three people with no maximum) who are responsible for the legal and regulatory aspects of the Charity. There are currently four trustees made up of a variety of backgrounds relevant to the work of the charity.

The Church has appointed a leadership team to oversee the advancement of the Christian faith through the activities and actions of the Church. These are listed on the page legal and administrative page. Four of the leaders are currently employed by the Church: R. Jupp, J. Jolly, M. Vickery-Brown, and J. L. Gisbey. The remaining leaders J. P. Gisbey and K. Archer are in a voluntary capacity.

The Executive Leader, J. Jolly reports directly to R. Jupp as the Senior Leader, and most other staff report to the Executive Leader who serves as an executive on the board. The Church outsources Human Resources and Health & Safety support to an external company who can better guide the church on employment and compliance issues.

The Church Leaders meet on a weekly basis, and senior managers also meet regularly. In this way decisions are taken as to the activities, programmes and spiritual content of the Church. The full Board meets at least 4 times a year to take decisions relating to finances, pay and organisation matters of the Church.

The Church also has a wider leadership team consisting of all the leaders of the various small groups and activities that happen across the Church. This wider group meets approximately three times a year and provides a forum for communication to these key individuals and for receiving feedback on how those activities and the wider church are running.

Risk management

The Charity has a risk management process outlined in the risk management policy. The trustees maintain a risk register which comprises a review of the risks that the Charity faces on an annual basis, or as new risks arise. Each risk is assessed, and the Charity takes appropriate actions as necessary. The mitigating factors and actions are also assessed. Where risks are identified that warrant further action, where possible, appropriate changes are identified and either incorporated into procedure, or costs identified for future budgeting. For significant risks that are less tangible, mitigation is sought through insurance policies or by training. These are focused on the Church gatherings with large numbers of people, particularly young children, and the risk of injury and loss to them.

ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Related parties

The church is connected to other entities in the following ways:

Arun Community Church: Wickbourne Centre

Charity Number 1107647

Company Number 5183674

The Church owns the Wickbourne Centre building as part of its assets. Arun Community Church: Wickbourne Centre is the charitable company set up to manage the operation of the activities occurring out of the Centre and as such there is a close relationship between the two organisations. Many of the activities of the church are organised via the Arun Community Church: Wickbourne Centre, and there is a certain amount of commonality between the Arun Community Church and the Arun Community Church: Wickbourne Centre boards. Appropriate charges for staff, hire of venues and refreshments are cross charged between the two organisations.

Refresh Trading Limited

Company Number 5591456

Refresh Trading Ltd was set up in 2005 to run the coffee shop situated within the Wickbourne Centre, and it runs as a social enterprise for the two charities. Again, activities organised by the Company will use services provided by Refresh Trading Ltd and will be charged accordingly. The Board of Refresh Trading Ltd is drawn from membership of the two company Boards plus other individuals with specific expertise relevant to the company.

Arun Creative Limited

Company Number 11890575

Arun Creative Ltd was set up in 2019 as a trading subsidiary for the church to record and publish musical performances and other creative arts endeavours. The Board of Arun Creative Ltd is drawn from membership of the Arun Church Board, plus other individuals with specific expertise relevant to the company.

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



.....

Mr L B Hills

Trustee

Date: 14 / 12 / 2024
.....

ARUN COMMUNITY CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ARUN COMMUNITY CHURCH

I report to the trustees on my examination of the financial statements of Arun Community Church (the charity) for the year ended 31 March 2024.

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 Institute of Chartered Accountants in England and Wales, 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.



Oliver Read FCCA ACA

James Todd and Co Limited

Drayton House
Drayton Lane
Chichester
West Sussex
PO20 2EW
England

Dated: 16 / 12 / 2024

ARUN COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	358,050	147,030	505,080	357,837	125,265	483,102
Charitable activities	4	82,441	242	82,683	77,976	-	77,976
Investments	5	37,324	-	37,324	35,936	-	35,936
Total income		477,815	147,272	625,087	471,749	125,265	597,014
Expenditure on:							
Charitable activities	6	425,402	140,270	565,672	492,682	131,466	624,148
Total expenditure		425,402	140,270	565,672	492,682	131,466	624,148
Net income/(expenditure)		52,413	7,002	59,415	(20,933)	(6,201)	(27,134)
Transfers between funds		-	-	-	(894)	894	-
Net movement in funds	8	52,413	7,002	59,415	(21,827)	(5,307)	(27,134)
Reconciliation of funds:							
Fund balances at 1 April 2023		1,253,592	65,253	1,318,845	1,275,419	70,560	1,345,979
Fund balances at 31 March 2024		1,306,005	72,255	1,378,260	1,253,592	65,253	1,318,845

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

ARUN COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 MARCH 2024

		2024	2023
	Notes	£	£
Fixed assets			
Tangible assets	12	1,273,080	1,276,070
Investments	13	1	1
		<u>1,273,081</u>	<u>1,276,071</u>
Current assets			
Debtors	14	36,627	45,623
Cash at bank and in hand		109,406	64,491
		<u>146,033</u>	<u>110,114</u>
Creditors: amounts falling due within one year	15	<u>(40,854)</u>	<u>(67,340)</u>
Net current assets		<u>105,179</u>	<u>42,774</u>
Net assets		<u><u>1,378,260</u></u>	<u><u>1,318,845</u></u>
The funds of the charity			
Restricted income funds	18	72,255	65,253
Unrestricted funds		1,306,005	1,253,592
		<u><u>1,378,260</u></u>	<u><u>1,318,845</u></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 2024.

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 14 / 12 / 2024



Mr L B Hills
Trustee

Company registration number 05183641 (England and Wales)

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Arun Community Church is a private company limited by guarantee incorporated in England and Wales. The registered office is Wickbourne Centre, Clun Road, Littlehampton, West Sussex, BN17 7DZ, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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 or deeds of covenant 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.

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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.

1.6 Tangible fixed assets

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

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 bases:

Freehold land and buildings	Not depreciated
Fixtures and fittings	25% reducing balance

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

1.7 Fixed asset 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 fixed assets

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

1.9 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.

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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 debtors 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 creditors 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 creditors 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 creditors 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 Taxation

The charity is exempt from direct taxation on its charitable activities.

1.12 Employee benefits

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

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

1.13 Retirement benefits

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

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	358,050	43,252	401,302	357,837	45,595	403,432
Grants received	-	103,778	103,778	-	79,670	79,670
	<u>358,050</u>	<u>147,030</u>	<u>505,080</u>	<u>357,837</u>	<u>125,265</u>	<u>483,102</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Community church						
Sales and recharges	10,204	242	10,446	8,731	-	8,731
Services provided	71,150	-	71,150	67,047	-	67,047
Other income	1,087	-	1,087	2,198	-	2,198
	<u>82,441</u>	<u>242</u>	<u>82,683</u>	<u>77,976</u>	<u>-</u>	<u>77,976</u>

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	31,494	31,140
Equipment hire	4,800	4,600
Interest receivable	1,030	196
	<u>37,324</u>	<u>35,936</u>

6 Expenditure on charitable activities

	Community church 2024 £	Community church 2023 £
Direct costs		
Staff costs	359,875	398,448
Depreciation and impairment	6,864	6,627
Projects	80,397	121,604
(Profit)/ loss on disposal of fixed assets	(3,398)	-
	<u>443,738</u>	<u>526,679</u>
Share of support and governance costs (see note 7)		
Support	82,928	80,201
Governance	39,006	17,268
	<u>565,672</u>	<u>624,148</u>
Analysis by fund		
Unrestricted funds	425,402	492,682
Restricted funds	140,270	131,466
	<u>565,672</u>	<u>624,148</u>

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs allocated to activities

	Community church 2024 £	Total 2023 £
Property expenses	59,275	59,968
Administration	11,465	8,002
Advertising	2,226	2,417
Equipment maintenance	9,961	9,814
Governance	39,008	17,268
	<u>121,935</u>	<u>97,469</u>

	2024 £	2023 £
Governance costs comprise:		
Audit fees	1,800	1,260
Legal and professional	37,208	16,008
	<u>39,008</u>	<u>17,268</u>

8 Net movement in funds	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,800	1,260
Depreciation of owned tangible fixed assets	6,864	6,627
	<u></u>	<u></u>

9 Trustees

The trustee Ms R L Jupp received a salary of £40,540 during the year. This is in alignment with the Charity's constitution and with the consent of The Charity Commission.

Aside from the above, none of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Administration	<u>23</u>	<u>27</u>

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10	Employees	(Continued)	
	Employment costs	2024 £	2023 £
	Staff costs	346,900	398,448
	Other pension costs	12,975	-
		<u>359,875</u>	<u>398,448</u>

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

11 Taxation

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

12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2023	1,250,000	98,686	1,348,686
Additions	-	4,026	4,026
Disposals	-	(4,866)	(4,866)
	<u>1,250,000</u>	<u>97,846</u>	<u>1,347,846</u>
At 31 March 2024	1,250,000	97,846	1,347,846
Depreciation and impairment			
At 1 April 2023	-	72,616	72,616
Depreciation charged in the year	-	6,864	6,864
Eliminated in respect of disposals	-	(4,714)	(4,714)
	<u>-</u>	<u>74,766</u>	<u>74,766</u>
At 31 March 2024	-	74,766	74,766
Carrying amount			
At 31 March 2024	<u>1,250,000</u>	<u>23,080</u>	<u>1,273,080</u>
At 31 March 2023	<u>1,250,000</u>	<u>26,070</u>	<u>1,276,070</u>

Land and buildings with a carrying amount of £1,250,000 were revalued in the year ended 31 March 2021 at the charity's request. Due to the nature of the activities conducted at these premises, and the specification of the buildings, the valuers had difficulty in finding comparable buildings in order to establish a fair revaluation upon open market values. As a result, the value placed on one of these premises is based on the re-development value of the land only, which led to a reduction in value of £364,885 from the original cost of £1,614,885.

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Tangible fixed assets

(Continued)

At 31 March 2024, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £1,614,885 (2023: £1,614,885).

13 Fixed asset investments

Other
investments
£

Cost or valuation

At 1 April 2023 & 31 March 2024

1

Carrying amount

At 31 March 2024

1

At 31 March 2023

1

	Notes	2024 £	2023 £
Other investments comprise:			
Investments in subsidiaries		1	1

14 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	8,628	1,727
Other debtors	4,427	16,747
Prepayments and accrued income	23,572	27,149
	36,627	45,623

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	5,245	5,846
Trade creditors	17,059	18,483
Other creditors	5,348	7,424
Accruals and deferred income	13,202	35,587
	40,854	67,340

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	12,975	-

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.

17 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 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	1,253,592	477,815	(425,402)	-	1,306,005
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	1,275,419	471,749	(492,682)	(894)	1,253,592

18 Restricted funds

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

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
-	-	-	6,948	(8,724)	(1,776)
Community/ Pastoral Fund	3,306	-	(3,306)	-	-
Wickbourne Transformation	18,040	27,989	(33,313)	-	12,716
CAP	4,903	17,476	(14,265)	-	8,114
Littlehampton TC	5,268	52,500	(52,535)	-	5,233
Million Hours Fund	-	21,250	-	-	21,250
Creative Arts and Social	6,744	-	(1,844)	-	4,900
Under £5,000	26,992	28,057	(41,955)	8,724	21,818
	65,253	147,272	(140,270)	-	72,255

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds (Continued)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Community/ Pastoral Fund	10,000	-	(6,694)	-	3,306
Wickbourne Transformation	-	30,755	(12,715)	-	18,040
CAP	12,438	7,655	(15,190)	-	4,903
Littlehampton TC	2,913	50,000	(47,645)	-	5,268
Awards for All	6,533	-	(6,533)	-	-
Creative Arts and Social	10,267	-	(3,523)	-	6,744
Under £5,000	28,409	36,855	(39,166)	894	26,992
	<u>70,560</u>	<u>125,265</u>	<u>(131,466)</u>	<u>894</u>	<u>65,253</u>

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 March 2024:			
Tangible assets	1,273,080	-	1,273,080
Investments	1	-	1
Current assets/(liabilities)	32,924	72,255	105,179
	<u>1,306,005</u>	<u>72,255</u>	<u>1,378,260</u>
	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
At 31 March 2023:			
Tangible assets	1,276,070	-	1,276,070
Investments	1	-	1
Current assets/(liabilities)	(22,479)	65,253	42,774
	<u>1,253,592</u>	<u>65,253</u>	<u>1,318,845</u>

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Related party transactions

Arun Community Church: Wickbourne Centre is a charitable company under common control. During the year, the charity charged Arun Community Church: Wickbourne Centre total rent and expenses of £74,449 (2023: £77,529). Arun Community Church: Wickbourne Centre also charged the charity total rent and expenses of £58,318 (2023: £55,042). The balance outstanding at the year end to the charity was £934 (2023: £185).

Refresh Trading Limited is a company under common control. During the year, the charity recharged expenses to Refresh Trading Limited totalling £1,771 (2023: £2,560). Refresh Trading Limited also charged the charity £1,456 (2023: £2,319) for drinks and expenses. The balance outstanding at the year end to the charity was £187 (2023: £94).

Title	Financial Statements 2024 for Approval - Arun Community...
File name	Accounts_2024_-_ACC.pdf
Document ID	8c5810b9a10a4e938d0911ed4e31a8566111da7a
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Accounts

Charity registration number 1105394

Company registration number 05183641 (England and Wales)

ARUN COMMUNITY CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

ARUN COMMUNITY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr L B Hills	
	Mr A Gill	
	Ms R L Jupp	
	Mr B D Collingwood	(Appointed 24 May 2022)
Charity number	1105394	
Company number	05183641	
Registered office	Wickbourne Centre Clun Road Littlehampton West Sussex England BN17 7DZ	
Independent examiner	Oliver Read FCCA ACA James Todd & Co Limited 1 & 2 The Barn Oldwick West Stoke Road Lavant Chichester West Sussex England PO18 9AA	

ARUN COMMUNITY CHURCH

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ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 purpose of the Charity as set out in the objects contained in the company's Articles of Association are:

- to advance the Christian faith in accordance with the Statement of Beliefs appearing in the Schedule hereto in Rustington and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity;
- to provide and maintain facilities for the benefit of the community of Rustington without distinction of race, sex, political, religious or other opinion and with the object of improving the conditions of life for the said inhabitants as the Trustees may from time to time in their discretion determine;
- to advance education in general including but not by way of limitation the provision of life skills' courses for those in Rustington and the surrounding area and in such other parts of the United Kingdom and the world as the Trustees may from time to time think fit.

We seek to outwork these aims locally within the immediate geographic area, but also across the UK and internationally with various contacts that the Charity has. In achieving these objects, the Charity has adopted the following summary Vision Statement:

To see lives transformed through Jesus Christ, impacting our communities and the world.

The mission statement outlines the methodology the Charity uses;

bringing life to everyone, everywhere, everyday.

These following 5 values guide the Charity in day-to-day conduct, decision-making, and hiring:

- **God First:** we take our cue from the life of Jesus outlined in the Bible, and our decisions and actions are informed by His example. We ask employees that do not have a Christian faith to work in a way consistent with this (e.g. showing compassion, serving others, being non-judgmental)
- **Passionate:** we are motivated by excellence and a desire to make a difference
- **Brave:** we are not afraid to take risks or to fail, but we try
- **Generous:** we freely give our resources to enable others
- **Together:** we support and value each other, celebrating teamwork

Ensuring our work delivers our aims

We continuously assess our activities and impact, reviewing the aims and objectives each year. This following report looks at what we achieved and the outcomes of our work in the previous 12 months. The report highlights successes and challenges of each key activity and the benefits they have brought to those groups of people we are set up to help.

The report also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The focus of our work, and public benefit

In pursuance of our principal object of advancing the Christian Faith, the Charity runs a wide range of activities, engaging with many different people in the local, national and international communities. Activities within the Church generally fall into four main areas:

1. Christian Teaching
2. Community Initiatives
3. Children's & Youth Work
4. International Development

With regard to the charity commission's public benefit guidance and the Charities Act, the Trustees strongly believe that the work of the Charity is for the public benefit. This includes the meeting together for the worship of God and Jesus Christ, preaching and Bible teaching, meeting in small groups for all ages to explore the Christian faith, and working in and with our community on social action projects for the benefit of all.

These convictions lead people to an increased love and concern for the welfare of others, both in the local community and beyond. This is demonstrated by our wide range of activities and clubs, team of over 300 volunteers, and welfare programmes such as youth services and debt help

Achievements and performance

Review of the past 12 months

During the 2022/23 period the church continued its regular rhythm of services and activities. In addition, the church celebrated its 50th Anniversary in October 2022, having been founded in 1972. We marked the occasion with two events:

1. an outdoor party for church attendees on 18th September 2022 where a free BBQ was provided and there were inflatables and games for children. This was a fun afternoon in the sunshine for 300 people; and
2. a public service at The Littlehampton Academy on 2nd October 2022 where many people from the church past and present gathered to thank God for his provision over 50 years. Around 550 people attended.

The following are reviews on the four main areas of our activity:

Christian teaching:

- **Church meetings** – a main focus for the Church is its weekly gathering on Sunday mornings. This meeting is a main forum for teaching and worship across the Church with people of all ages attending. The global Covid-19 pandemic brought huge change and uncertainty and like most organisations, the church had to adapt its operations significantly while in lockdown. This included switching to a model of church where the Sunday services were recorded and broadcast online, and using social media to ensure people were connected and supported. The church was only able to return smaller to in-person gatherings in July 2021, before returning to larger services in September. Not being able to meet in-person has been a challenge, but the church has seen some positive benefits to using online platforms, with people joining in from around the world. As a result, when we returned to in-person meetings, we have seen over 100 new people and many families attending the church.
- **Small groups** – all members and regular attenders of the Church are encouraged to participate in mid-week small group meetings called Lifepods. They are a key part of the strategy of the Church in that they enable new and existing members and attendees of the Church to be integrated into the life of the Church in a smaller setting where individual needs can be catered for. We have launched a number of new small groups in early 2022 to cater for the increased attendance on Sunday mornings.
- **Alpha courses** – the Church regularly run Alpha courses as an introduction to the Christian faith. We ran this course online during 2020 and early 2021, switching to a hybrid model in September 2021. The January 2022 course had a significant number of sign-ups and was very positive. A number of the local community have become Christians and been baptised after attending the course and are now members and regular attenders of Church.
- **Other Courses and groups** – the Church continued to run various short courses during the year for the benefit of the congregation including three new initiatives; Keys to Living, Keys to Freedom, and Tackling Anxiety Together which proved to be very popular. In addition, we started the Friday Gathering, a group for 18-30's, and Monthly Prayer & Worship.

ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Community initiatives:

- **Crisis Support** - The church has continued to support our local community through connecting with other churches and local agencies to coordinate direct support to families in need. Over Christmas 2022, we were able to again give away supermarket vouchers through charities, the local authority, and other connections. Part of this ongoing effort is to continue working closely with West Sussex County Council in making the Wickbourne Centre a place of support, advice, and care to our surrounding community.
- **Events** – Many of the regular church events were able to return this year including our summer children's playscheme (see Arun Kids below). In May 2022, many of the church were involved in supporting Big Church Day Out (now Big Church Festival) a charity running a huge festival which had around 30,000 attendees for the two-day event! The Ladies Night event returned in August which saw hundreds of women attend a special evening of entertainment and shopping. And on 18th December we held our Christmas service titled 'Simple Christmas'. This was an evening filled with modern carols, Bible readings, videos and fun, attracting around 500 people.
- **CAP Debt Centre** – The church supports and runs a free local initiative on behalf of Christians Against Poverty, a national debt charity. Clients are referred to the service and supported to become debt free. Our manager Emily stepped down in January 2023 and was seamlessly replaced by Flo who previously trained as a debt coach. The service continues to be busy with a waiting list for clients. In addition, a team of volunteers regularly run the CAP Money Course; a simple system for helping anyone manage their finances.

Children's and youth work:

- **Arun Kids** – This has continued to steadily grow after much of the work stopped during the Covid-19 pandemic. Our parent/toddler stay and play session has become very popular with around 80 people attending each week, and our regular children's ministry groups have continued on Sunday mornings as part of the church service. We also returned with our annual summer community playscheme (Arun Kids presents Colorfest) for the first time since 2019, hosting over 300 children for a week of fun and games which was very successful. In October we had a Light Party, and then in December we held our community Christmas event again, complete with Santa's Grotto, craft stalls, band performances and more.
- **Arun Youth** – The church runs faith-based youth groups for 11-18's which have continued to develop over this time. Many of the young people play an active part in the life of the larger Church, are encouraged to reach out to their friends and get involved elsewhere. There were 10 youth baptisms in this period while the Arun Youth Summer residential was a big success with around 70 young people attending the camp.
- **Arun Youth Projects** - In addition to faith-based work, the Church employs a number of staff to run community youth clubs and other projects for young people aged 11-18 across the area. This is known as Arun Youth Projects and is supported and funded by numerous district, town, and parish councils. The Arun Youth Projects team saw 305 young people over 330 hours of youth clubs and provided an increased detached youth work service that connected with young people 399 times over 54 hours. In addition, AYP young leaders won both a Town Council Merit Award and Arun Youth Community Award, while our smallholding project at Angmering School was given the High Sheriff Award in recognition of valuable services to the community.

International development:

- **Links International** - The Church partners with another charitable organisation, Links International, which is working into a number of countries investing into Primary Health Care, Micro-enterprise development, Training, Education and Church Partnerships. The Church continued to support key projects in Uganda, India, Lebanon and Colombia through this partnership.

There have been some staff changes in this period including the new role of Engagement Lead in September 2022. This role is a response to the amount of people coming to the church, and the aim is to help the church be more deliberate in welcoming and supporting people to get connected. Part of the Engagement Lead role is to oversee the regular Alpha courses and Lifepod small groups (see above). Many other staff have also worked flexibly and covered new areas of responsibility.

The church started an initial consultation and fundraising towards the redevelopment of The Wickbourne Centre which the church owns and where its offices and some activities are based. Having worked with an architect, the church has made plans to open the front of the building to make it more visible and accessible to the wider community. Planning Permission for the changes was granted in January 2002, and this is expected to be an ongoing project for the next few years.

ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The church also agreed to offer a long-term lease to Playcentre Rustington (part of the Arun Community Church: Wickbourne Centre charity) for the use of 102-104 The Street, Rustington which is owned by the church. The pre-school has operated from the building for 30 years.

The trustees appointed a new HR and Health and Safety advice service which started in April 2022 and includes various accredited training courses. This has been helpful in introducing appropriate systems to the charity to better manage our risks.

Financial review

The church has continued to review and develop its services, and successfully increased its income against that of previous years thanks to the donations from the congregation. However, there was also increased spending during the period with costs of most activities, services and goods going up due to wider economic factors. As a result, the church made a small loss at the end of the financial year and has used some of its reserves. The trustees are mindful of this loss and have made plans to reduce spending and carefully review budgets for the next period in order to balance the reserves again.

Principal Funding Sources

The vast majority of the church income is through individual donations from the church congregation. This accounts for nearly 65% of our total income and the work of the church could not be sustained without the generosity of the members. Around 28% of the income is from provision of services including agreements to deliver youth work for local town, parish, and district councils. The remaining 7% is from a variety of sources such as small grants, rental income, and sales.

A number of the events run by the Church attract some income from ticket sales, with the intention they be self-funding rather than profit-making. However, the costs of other activities are paid by the Church, as are salaries of staff to provide staffing and administrative support for those activities.

Fundraising

In this period the charity registered with the Fundraising Regulator and is committed to fundraising in line with the Code of Fundraising Practice. There have been no complaints received by the charity regarding its fundraising activity.

In November 2022, the charity engaged professional fundraisers Chell Perkins to act on their behalf in fundraising towards the development of The Wickbourne Centre. Chell Perkins are registered with the Fundraising Regulator and committed to the Code of Fundraising Practice.

Reserves policy

The Board has established that the Church will not keep specific reserves of funds for any purpose other than for day-to-day operational costs included in the budget. The intention is that the Church will keep up to three months operating costs in a current and reserve bank account, but that the amount in these accounts will fluctuate in time according to the giving and donations, and other sources of income for the Church. Increasing amounts of money in the bank accounts would result in increased expenditure and giving by the Church to further its aims.

Investment policy

The Memorandum & Articles of Association authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

Plans for the future

For 2023/24 the Church aims to maintain its existing core activities such as Sunday services, Lifepods, Alpha courses, children's and youth services, and international development according to the needs of the charity. We intend to use the resources according to the day-to-day needs of the congregation, the staffing available and the wider community. Funds given will continue to be spent broadly in line with the current pattern of expenditure.

We also plan to further the redevelopment of The Wickbourne Centre, launching a public consultation on the changes to the building and fundraising towards the works. This should result in a phased plan for the redevelopment with the intent that the building can be more widely accessed and used by the community and other groups. Part of this process will involve a review of the church's other building in The Street, Rustington.

ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

R. Jupp will continue to develop the Leadership team and the organisational structure of the church which may include taking on new staff and changing specific roles to better enable the church to function effectively.

The trustees also recognise the need to recruit new members, and plan to continue reviewing the support systems and governance of the organisation. This will include specific training for the trustees.

Structure, governance and management

Governing document

The Company is constituted by the Memorandum & Articles of Association, last updated February 2021. The Company was incorporated on 19th July 2004 and commenced activities on 1st November 2004.

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 A J Harsant (Resigned 24 May 2022)

Mr L B Hills

Mr A Gill

Ms R L Jupp

Mr B D Collingwood (Appointed 24 May 2022)

Recruitment, appointment, and induction of new trustees

The directors of the company are also charity trustees for the purposes of charity law. Appointment of the trustees is governed by the Articles of Association of the Company and trustees are elected to serve for a period of three years after which they must be re-elected.

The trustees are authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. Trustees will be appointed from the membership of the Arun Community Church.

Trustee induction and training

New trustees are inducted and trained for their role with a programme arranged as and when new directors are appointed. Training is overseen by the Executive Leader and includes input from all existing trustees and external training days for trustees of charities where necessary.

Organisational structure

Arun Community Church has a board of trustees (of no less than 3 people with no maximum) who are responsible for the legal and regulatory aspects of the Charity. There are currently 5 trustees (listed on page 3) made up of a variety of backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rest with the leadership team of Arun Community Church, and their department Managers within the charity. The leadership team oversee the advancement of the Christian faith through the activities and actions of the Church. These are listed on page 3. Three of the leaders are currently employed by the Church: R. Jupp, J. Jolly and M. Vickery-Brown. The remaining leaders are in a voluntary capacity.

Most managers report to the Executive Leader who serves as an executive on the board and has responsibility for day-to-day operations, and who reports directly to the Senior Leader. The Senior Leader is responsible for ensuring the charity delivers the services specified. The Charity outsources Human Resources and Health & Safety support to an external company who can better guide on employment and compliance issues.

The Church Leaders meet on a weekly basis, and senior managers also meet regularly. In this way decisions are taken as to the activities, programmes and spiritual content of the Church. The full Board meets at least 4 times a year to take decisions relating to finances, pay and organisation matters of the Church.

The Church also has a wider leadership team consisting of all the leaders of the various small groups and activities that happen across the Church. This wider group meets approximately three times a year and provides a forum for communication to these key individuals and for receiving feedback on how those activities and the wider church are running.

ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Risk management

The Charity has a risk management process outlined in the risk management policy. The trustees maintain a risk register which comprises a review of the risks that the Charity faces on an annual basis, or as new risks arise. Each risk is assessed, and the Charity takes appropriate actions as necessary. The mitigating factors and actions are also assessed. Where risks are identified that warrant further action, where possible, appropriate changes are identified and either incorporated into procedure, or costs identified for future budgeting. For significant risks that are less tangible, mitigation is sought through insurance policies or by training. These are focused on the Church gatherings with large numbers of people, particularly young children, and the risk of injury and loss to them.

Related parties

The church is connected to other entities in the following ways:

Arun Community Church: Wickbourne Centre

Charity Number 1107647

Company Number 5183674

The Church owns the Wickbourne Centre building as part of its assets. Arun Community Church: Wickbourne Centre is the charitable company set up to manage the operation of the activities occurring out of the Centre and as such there is a close relationship between the two organisations.

Many of the activities of the church are organised via the Arun Community Church: Wickbourne Centre, and there is a certain amount of commonality between the Arun Community Church and the Arun Community Church: Wickbourne Centre boards. Appropriate charges for staff, hire of venues and refreshments are cross charged between the two organisations.

Refresh Trading Limited

Company Number 5591456

Refresh Trading Ltd was set up in 2005 to run the coffee shop situated within the Wickbourne Centre, and it runs as a social enterprise for the two charities. Again, activities organised by the Company will use services provided by Refresh Trading Ltd and will be charged accordingly. The Board of Refresh Trading Ltd is drawn from membership of the two company Boards plus other individuals with specific expertise relevant to the company.

Arun Creative Limited

Company Number 11890575

Arun Creative Ltd was set up in 2019 as a trading subsidiary for the church to record and publish musical performances and other creative arts endeavours. The Board of Arun Creative Ltd is drawn from membership of the Arun Church Board, plus other individuals with specific expertise relevant to the company.

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

Mr L B Hills

Trustee

15 November 2023

ARUN COMMUNITY CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ARUN COMMUNITY CHURCH

I report to the trustees on my examination of the financial statements of Arun Community Church (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 [ENTER IN DATABASE cy1015], 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.

Oliver Read FCCA ACA

James Todd & Co Limited

1 & 2 The Barn Oldwick
West Stoke Road
Lavant
Chichester
West Sussex
PO18 9AA
England

Dated: 15 November 2023

ARUN COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	357,837	125,265	483,102	312,020	145,309	457,329
Charitable activities	4	77,976	-	77,976	63,729	-	63,729
Investments	5	35,936	-	35,936	29,465	-	29,465
Total income		471,749	125,265	597,014	405,214	145,309	550,523
Charitable activities	6	492,682	131,466	624,148	471,799	139,635	611,434
Net expenditure		(20,933)	(6,201)	(27,134)	(66,585)	5,674	(60,911)
Transfers between funds		(894)	894	-	3,599	(3,599)	-
Net movement in funds		(21,827)	(5,307)	(27,134)	(62,986)	2,075	(60,911)
Reconciliation of funds:							
Fund balances at 1 April 2022		1,275,419	70,560	1,345,979	1,338,405	68,485	1,406,890
Fund balances at 31 March 2023		1,253,592	65,253	1,318,845	1,275,419	70,560	1,345,979

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

ARUN COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		1,276,070		1,271,950
Investments	12		1		1
			<u>1,276,071</u>		<u>1,271,951</u>
Current assets					
Debtors	13	45,623		48,435	
Cash at bank and in hand		64,491		87,027	
		<u>110,114</u>		<u>135,462</u>	
Creditors: amounts falling due within one year	14	<u>67,340</u>		<u>61,434</u>	
Net current assets			42,774		74,028
Total assets less current liabilities			<u>1,318,845</u>		<u>1,345,979</u>
The funds of the charity					
Restricted income funds	16		65,253		70,560
Unrestricted funds			1,253,592		1,275,419
			<u>1,318,845</u>		<u>1,345,979</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 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 15 November 2023

Mr L B Hills
Trustee

Company registration number 05183641 (England and Wales)

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Arun Community Church is a private company limited by guarantee incorporated in England and Wales. The registered office is Wickbourne Centre, Clun Road, Littlehampton, West Sussex, BN17 7DZ, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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 or deeds of covenant 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.

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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 bases:

Freehold land and buildings	Not depreciated
Fixtures and fittings	25% reducing balance

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

1.7 Fixed asset 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 fixed assets

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

1.9 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.

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 debtors 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 creditors 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 creditors 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 creditors 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 Taxation

The charity is exempt from direct taxation on its charitable activities.

1.12 Employee benefits

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

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

ARUN COMMUNITY CHURCH

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 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	357,837	45,595	403,432	305,141	39,578	344,719
Grants received	-	79,670	79,670	6,879	105,731	112,610
	<u>357,837</u>	<u>125,265</u>	<u>483,102</u>	<u>312,020</u>	<u>145,309</u>	<u>457,329</u>

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Community church		
Sales and recharges	8,731	6,451
Services provided	67,047	55,534
Other income	2,198	1,744
	<u>77,976</u>	<u>63,729</u>

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Rental income	31,140	25,217
Equipment hire	4,600	4,000
Interest receivable	196	248
	<u>35,936</u>	<u>29,465</u>

6 Expenditure on charitable activities

	Community church 2023 £	Community church 2022 £
Direct costs		
Staff costs	398,448	378,388
Depreciation and impairment	6,627	8,837
Projects	121,604	103,702
	<u>526,679</u>	<u>490,927</u>
Share of support and governance costs (see note 7)		
Support	80,201	96,933
Governance	17,268	23,574
	<u>624,148</u>	<u>611,434</u>
Analysis by fund		
Unrestricted funds	492,682	471,799
Restricted funds	131,466	139,635
	<u>624,148</u>	<u>611,434</u>

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs allocated to activities

	Community church 2023 £	Total 2022 £
Property expenses	59,968	58,788
Administration	8,002	7,271
Advertising	2,417	14,337
Equipment maintenance	9,814	6,037
Loans written off	-	10,500
Governance	17,268	23,574
	<u>97,469</u>	<u>120,507</u>

8 Trustees

The trustee Ms R L Jupp received a salary of £39,359 during the year. This is in alignment with the Charity's constitution and with the consent of The Charity Commission.

Aside from the above, none of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administration	<u>27</u>	<u>25</u>

Employment costs

	2023 £	2022 £
Staff costs	<u>398,448</u>	<u>378,388</u>

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

10 Taxation

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

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost or valuation			
At 1 April 2022	1,250,000	87,939	1,337,939
Additions	-	10,747	10,747
At 31 March 2023	1,250,000	98,686	1,348,686
Depreciation and impairment			
At 1 April 2022	-	65,989	65,989
Depreciation charged in the year	-	6,627	6,627
At 31 March 2023	-	72,616	72,616
Carrying amount			
At 31 March 2023	1,250,000	26,070	1,276,070
At 31 March 2022	1,250,000	21,950	1,271,950

Land and buildings with a carrying amount of £1,250,000 were revalued in the year ended 31 March 2021 at the charity's request. Due to the nature of the activities conducted at these premises, and the specification of the buildings, the valuers had difficulty in finding comparable buildings in order to establish a fair revaluation upon open market values. As a result, the value placed on one of these premises is based on the re-development value of the land only, which led to a reduction in value of £364,885 from the original cost of £1,614,885.

At 31 March 2023, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £1,614,885 (2022: £1,614,885).

12 Fixed asset investments

	Other investments
Cost or valuation	
At 1 April 2022 & 31 March 2023	1
Carrying amount	
At 31 March 2023	1
At 31 March 2022	1

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12	Fixed asset investments			(Continued)
			2023	2022
		Notes	£	£
	Other investments comprise:			
	Investments in subsidiaries		1	1
13	Debtors		2023	2022
			£	£
	Amounts falling due within one year:			
	Trade debtors		1,727	10,068
	Other debtors		16,747	10,020
	Prepayments and accrued income		27,149	28,347
			45,623	48,435
14	Creditors: amounts falling due within one year		2023	2022
			£	£
	Other taxation and social security		5,846	5,461
	Trade creditors		18,483	21,381
	Other creditors		7,424	5,458
	Accruals and deferred income		35,587	29,134
			67,340	61,434
15	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 2022	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2023
	£	£	£	£	£	£
General funds	1,275,419	471,749	(492,682)	(894)	-	1,253,592

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

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

	At 1 April 2022	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2023
	£	£	£	£	£	£
Community/ Pastoral Fund	10,000	-	(6,694)	-	-	3,306
Wickbourne Transformation	-	30,755	(12,715)	-	-	18,040
CAP	12,438	7,655	(15,190)	-	-	4,903
Littlehampton TC	2,913	50,000	(47,645)	-	-	5,268
Awards for All	6,533	-	(6,533)	-	-	-
Creative Arts and Social	10,267	-	(3,523)	-	-	6,744
Under £5,000	28,409	36,855	(39,166)	894	-	26,992
	<u>70,560</u>	<u>125,265</u>	<u>(131,466)</u>	<u>894</u>	<u>-</u>	<u>65,253</u>

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	1,276,070	-	1,276,070
Investments	1	-	1
Current assets/(liabilities)	(22,479)	65,253	42,774
	<u>1,253,592</u>	<u>65,253</u>	<u>1,318,845</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Tangible assets	1,271,950	-	1,271,950
Investments	1	-	1
Current assets/(liabilities)	3,468	70,560	74,028
	<u>1,275,419</u>	<u>70,560</u>	<u>1,345,979</u>

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Arun Community Church: Wickbourne Centre is a charitable company under common control. During the year, the charity charged rent of £77,529 (2022: £66,160) and recharged expenses totalling £55,042 (2022: £57,252). The balance outstanding at the year end to the charity was £185 (2022: £2,800).

Refresh Trading Limited is a company under common control. During the year, the charity recharged expenses totalling £2,560 (2022: £437). The balance outstanding at the year end to the charity was £94 (2022: £33).

Arun Creative Limited is a wholly owned trading subsidiary of the charity. During the year, the charity recharged expenses totalling £Nil (2022: £2,262). The charity also received repayments totalling £Nil (2022: £7,000), made gifts of £Nil (2022: £2,500) and wrote off £Nil (2022: £10,500) concerning loans made to Arun Creative Limited. The total balance outstanding at the year end to the charity was £Nil (2022: £108).

Accounts

Charity registration number 1105394

Company registration number 05183641 (England and Wales)

ARUN COMMUNITY CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

ARUN COMMUNITY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr L B Hills	
	Mr A Gill	
	Ms R L Jupp	
	Mr B D Collingwood	(Appointed 24 May 2022)
Charity number	1105394	
Company number	05183641	
Registered office	Wickbourne Centre Clun Road Littlehampton West Sussex England BN17 7DZ	
Independent examiner	Oliver Read FCCA ACA James Todd & Co Limited 1 & 2 The Barn Oldwick West Stoke Road Lavant Chichester West Sussex England PO18 9AA	

ARUN COMMUNITY CHURCH

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ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' 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 governing document, 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 purpose of the Charity as set out in the objects contained in the company's Articles of Association are:

- to advance the Christian faith in accordance with the Statement of Beliefs appearing in the Schedule hereto in Rustington and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity;
- to provide and maintain facilities for the benefit of the community of Rustington without distinction of race, sex, political, religious or other opinion and with the object of improving the conditions of life for the said inhabitants as the Trustees may from time to time in their discretion determine;
- to advance education in general including but not by way of limitation the provision of life skills' courses for those in Rustington and the surrounding area and in such other parts of the United Kingdom and the world as the Trustees may from time to time think fit.

We seek to outwork these aims locally within the immediate geographic area, but also across the UK and internationally with various contacts that the Charity has. In achieving these objects, the Charity has adopted the following summary Vision Statement:

To see lives transformed through Jesus Christ, impacting our communities and the world.

The mission statement outlines the methodology the Charity uses;

bringing life to everyone, everywhere, everyday.

These following 5 values guide the Charity in day-to-day conduct, decision-making, and hiring:

- **God First:** we take our cue from the life of Jesus outlined in the Bible, and our decisions and actions are informed by His example. We ask employees that do not have a Christian faith to work in a way consistent with this (e.g. showing compassion, serving others, being non-judgmental)
- **Passionate:** we are motivated by excellence and a desire to make a difference
- **Brave:** we are not afraid to take risks or to fail, but we try
- **Generous:** we freely give our resources to enable others
- **Together:** we support and value each other, celebrating teamwork

Ensuring our work delivers our aims

We continuously assess our activities and impact, reviewing the aims and objectives each year. This following report looks at what we achieved and the outcomes of our work in the previous 12 months. The report highlights successes and challenges of each key activity and the benefits they have brought to those groups of people we are set up to help.

The report also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The focus of our work, and public benefit

In pursuance of our principal object of advancing the Christian Faith, the Charity runs a wide range of activities, engaging with many different people in the local, national and international communities. Activities within the Church generally fall into four main areas:

1. Christian Teaching
2. Community Initiatives
3. Children's & Youth Work
4. International Development

The Trustees strongly believe that the work of the Charity is for the public benefit. This includes the meeting together for the worship of God and Jesus Christ, preaching and Bible teaching, meeting in small groups for all ages to explore the Christian faith, and working in and with our community on social action projects for the benefit of all.

These convictions lead people to an increased love and concern for the welfare of others, both in the local community and beyond. This is demonstrated by our wide range of activities and clubs, team of over 300 volunteers, and welfare programmes such as youth services and debt help.

Achievements and performance

Review of the past 12 months

The year April 2021 to March 2022 continued to present challenges related to the Covid -19 pandemic, particularly in regard to restrictions on public gatherings in the early part of the period.

The church undertook and completed a rebrand; launching a new logo, website and printed media in September 2021 when we returned to large in-person gatherings. This was well received and has helped people to find and identify the church more easily as we have grown during this period.

The following are reviews on the four main areas of our activity:

Christian teaching:

- **Church meetings** – a main focus for the Church is its weekly gathering on Sunday mornings. This meeting is a main forum for teaching and worship across the Church with people of all ages attending. The global Covid-19 pandemic brought huge change and uncertainty and like most organisations, the church had to adapt its operations significantly while in lockdown. This included switching to a model of church where the Sunday services were recorded and broadcast online, and using social media to ensure people were connected and supported. The church was only able to return smaller to in-person gatherings in July 2021, before returning to larger services in September. Not being able to meet in-person has been a challenge, but the church has seen some positive benefits to using online platforms, with people joining in from around the world. As a result, when we returned to in-person meetings, we have seen over 100 new people and many families attending the church.
- **Small groups** – all members and regular attenders of the Church are encouraged to participate in mid-week small group meetings called Lifepods. They are a key part of the strategy of the Church in that they enable new and existing members and attendees of the Church to be integrated into the life of the Church in a smaller setting where individual needs can be catered for. We have launched a number of new small groups in early 2022 to cater for the increased attendance on Sunday mornings.
- **Alpha courses** – the Church regularly run Alpha courses as an introduction to the Christian faith. We ran this course online during 2020 and early 2021, switching to a hybrid model in September 2021. The January 2022 course had a significant number of sign-ups and was very positive. A number of the local community have become Christians and been baptised after attending the course and are now members and regular attenders of Church.

ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Community initiatives:

- **Crisis support** - The church also continued to support our local community through connecting with other churches and local agencies to coordinate shopping and medicine for the vulnerable, and by providing direct support to families in need. Over Christmas 2021, we were able to again give away supermarket vouchers through schools, local authority, and other connections. Part of this ongoing effort is to continue working closely with West Sussex County Council in making the Wickbourne Centre a place of support, advice, and care to our surrounding community. The Wickbourne Centre slowly reopened services including the café and the council's Early Help offer, while the community midwife service continued to operate safely from the building. In this way, the church was able to continue to offer support and advice from the centre
- **Events** - The Church had far fewer opportunities to host events this year, with activities like our summer kids' playscheme, and Christmas service being unable to go ahead.
- **CAP debt centre** – The church supports and runs a free local initiative on behalf of Christians Against Poverty, a national debt charity. Clients are referred to the service and supported to become debt free. After the appointment of a new manager in January 2021, the service has grown, taking on 3 clients a month, and seeing around 5 people go debt free in that period!

Children's and youth work:

- **Arun Kids** – We appointed a new Kids and Family Worker in September 2021 just as we were able to start doing in-person activities again. We relaunched our parent/toddler stay and play which has become very popular, and returned to regular children's ministry groups on Sundays. We were also able to host a successful family Christmas event complete with Santa's Grotto which we intend to repeat next year.
- **Arun Youth** – The church runs faith-based youth groups for 11-18's which have continued to develop over this time. Many of the young people play an active part in the life of the larger Church, are encouraged to reach out to their friends and get involved elsewhere. There were 6 youth baptisms in this period while Arun Youth Summer, a local youth camp returned in August 2021.
- **Arun Youth Projects** - In addition to faith-based work, the Church employs a number of staff to run community youth clubs and other projects for young people aged 11-18 across the area. This is known as Arun Youth Projects and is supported and funded by numerous district, town and parish councils. The Arun Youth Projects team saw 183 young people over 235 hours of youth clubs, and provided an increased detached youth work service that connected with young people 613 times over 99 hours.

International development:

- **Links International** - The Church partners with another charitable organisation, Links International, which is working into a number of countries investing into Primary Health Care, Micro-enterprise development, Training, Education and Church Partnerships. The Church continued to support key projects in Uganda, India, Lebanon and Colombia through this partnership.

The trustees also started a review of our HR support, seeking a more complete service that included Health and Safety advice. This new service started in April 2021 and promises to provide a variety of new options for the employees, leaders and trustees. In addition, the trustees started a period of review in January 2021 that includes advice and training on governance issues.

There have been some staff changes in this period including the new role of Content and Communications Lead. Many other staff have also worked flexibly and covered new areas of responsibility.

ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

Under challenging circumstances, the church has continued to develop its services and successfully retained a similar income to previous years. However, there was also increased spending during the period with costs of most activities, services and goods going up due to wider economic factors. As a result, the church made a loss at the end of the financial year, and has used some of its reserves.

Principal funding sources

The vast majority of the church income is through individual donations from the the church congregation. This accounts for nearly 63% of our total income and the work of the church could not be sustained without the generosity of the members. Around 28% of the income is from provision of services including agreements to deliver youth work for local town, parish and district councils. The remaining 9% is from a variety of sources such as small grants, rental income and sales.

A number of the events run by the Church attract some income from ticket sales, with the intention they be self-funding rather than profit-making. However, the costs of other activities are paid by the Church, as are salaries of staff to provide staffing and administrative support for those activities.

The Board has established that the Church will not keep specific reserves of funds for any purpose other than for day-to-day operational costs included in the budget. The intention is that the Church will keep up to three months operating costs in a current and reserve bank account, but that the amount in these accounts will fluctuate in time according to the giving and donations, and other sources of income for the Church. Increasing amounts of money in the bank accounts would result in increased expenditure and giving by the Church to further its aims.

Investment policy

The Memorandum & Articles of Association authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

Plans for the future

For 2022/23 the Church aims to maintain its existing activities, developing them according to the needs of the charity. We intend to use the resources according to the day-to-day needs of the congregation, the staffing available and the wider community. Funds given will continue to be spent broadly in line with the current pattern of expenditure. It is hoped some of the larger events the church previously ran, will be able to return.

R. Jupp continues to develop the Leadership team and the organisational structure of the church which may include taking on new staff and changing specific roles to better enable the church to function.

The trustees recognise the need to recruit new members, and plan to continue reviewing the support systems and governance of the organisation that was started this year. This will include specific training for the trustees.

It is also expected that the charity will review the use of their two buildings and make suggestions for development.

Structure, governance and management

Governing document

The Company is constituted by the Memorandum & Articles of Association, last updated February 2021. The Company was incorporated on 19th July 2004 and commenced activities on 1st November 2004.

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 A J Harsant (Resigned 24 May 2022)

Mr L B Hills

Mr A Gill

Ms R L Jupp

Mr B D Collingwood (Appointed 24 May 2022)

ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Recruitment, appointment, and induction of new trustees

The directors of the company are also charity trustees for the purposes of charity law. Appointment of the trustees is governed by the Articles of Association of the Company and trustees are elected to serve for a period of three years after which they must be re-elected.

The trustees are authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. Trustees will be appointed from the membership of the Arun Community Church.

Trustee induction and training

New trustees are inducted and trained for their role with a programme arranged as and when new directors are appointed. Training is overseen by the Executive Leader and includes input from all existing trustees and external training days for trustees of charities where necessary.

Risk management

The Charity has a risk management process which comprises a review of the risks that the Charity faces as they arise. Each risk is assessed, and the Charity takes appropriate actions as necessary. The mitigating factors and actions are also assessed. Where risks are identified that warrant further action, where possible, appropriate changes are identified and either incorporated into procedure, or costs identified for future budgeting. For significant risks that are less tangible, mitigation is sought through insurance policies or by training, for example for risks associated with debt advice.

The process has identified a number of minor risks, many of which are covered by insurances. The significant risks are focussed around the Church gathering, with large numbers of people, particularly young children, and the risk of injury and loss to them.

Organisational structure

Arun Community Church has a board of trustees (of no less than 3 people with no maximum) who are responsible for the legal and regulatory aspects of the Charity. There are currently 5 trustees (listed on page 3) made up of a variety of backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rest with the leadership team of Arun Community Church, and their department Managers within the charity. The leadership team oversee the advancement of the Christian faith through the activities and actions of the Church. These are listed on page 3. Three of the leaders are currently employed by the Church: R. Jupp, J. Jolly and M. Vickery-Brown. The remaining leaders are in a voluntary capacity.

Most managers report to the Executive Leader who serves as an executive on the board and has responsibility for day-to-day operations, and who reports directly to the Senior Leader. The Senior Leader is responsible for ensuring the charity delivers the services specified. The Charity outsources Human Resources and Health & Safety support to an external company who can better guide on employment and compliance issues.

The Church Leaders meet on a weekly basis, and senior managers also meet regularly. In this way decisions are taken as to the activities, programmes and spiritual content of the Church. The full Board meets at least 4 times a year to take decisions relating to finances, pay and organisation matters of the Church.

The Church also has a wider leadership team consisting of all the leaders of the various small groups and activities that happen across the Church. This wider group meets approximately three times a year and provides a forum for communication to these key individuals and for receiving feedback on how those activities and the wider church are running.

ARUN COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Related parties

The church is connected to other entities in the following ways:

Arun Community Church: Wickbourne Centre

Charity Number 1107647

Company Number 5183674

The Church owns the Wickbourne Centre building as part of its assets. Arun Community Church: Wickbourne Centre is the charitable company set up to manage the operation of the activities occurring out of the Centre and as such there is a close relationship between the two organisations. Many of the activities of the Company are organised via the Arun Community Church: Wickbourne Centre, and there is a certain amount of commonality between the Arun Community Church and the Arun Community Church: Wickbourne Centre boards. Appropriate charges for staff, hire of venues and refreshments are cross charged between the two organisations.

Refresh Trading Limited

Company Number 5591456

Refresh Trading Ltd is joint-owned by the Charity and Arun Community Church: Wickbourne Centre. It was set up in 2005 to run the coffee shop situated within the Wickbourne Centre, and it runs as a social enterprise for the two charities. Again, activities organised by the Company will use services provided by Refresh Trading Ltd and will be charged accordingly. The Board of Refresh Trading Ltd is drawn from the trustee membership of the two charities, plus other individuals with specific expertise relevant to the company.

Arun Creative Limited

Company Number 11890575

Arun Creative Ltd was set up in 2019 as a trading subsidiary for the church to record and publish musical performances and other creative arts endeavours. The Board of Arun Creative Ltd is drawn from membership of the Arun Church Board, plus other individuals with specific expertise relevant to the company.

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



.....
Mr L B Hills

Trustee

Date: 29 / 01 / 2023

ARUN COMMUNITY CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ARUN COMMUNITY CHURCH

I report to the trustees on my examination of the financial statements of Arun Community Church (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.

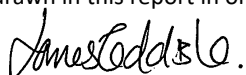
Independent examiner's statement

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 , 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.



Oliver Read FCCA ACA

James Todd & Co Limited

1 & 2 The Barn Oldwick
West Stoke Road
Lavant
Chichester
West Sussex
PO18 9AA
England

Dated: 30 / 01 / 2023

ARUN COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	3	312,020	145,309	457,329	281,690	81,679	363,369
Charitable activities	4	63,729	-	63,729	95,417	-	95,417
Investments	5	29,465	-	29,465	18,893	-	18,893
Total income		405,214	145,309	550,523	396,000	81,679	477,679
Expenditure on:							
Charitable activities	6	471,799	139,635	611,434	419,510	23,740	443,250
Other	10	-	-	-	2,653	-	2,653
Total expenditure		471,799	139,635	611,434	422,163	23,740	445,903
Net gains/(losses) on investments	11	-	-	-	(364,885)	-	(364,885)
Net (outgoing)/incoming resources before transfers		(66,585)	5,674	(60,911)	(391,048)	57,939	(333,109)
Gross transfers between funds		3,599	(3,599)	-	58,971	(58,971)	-
Net movement in funds		(62,986)	2,075	(60,911)	(332,077)	(1,032)	(333,109)
Fund balances at 1 April 2021		1,338,405	68,485	1,406,890	1,670,482	69,517	1,739,999
Fund balances at 31 March 2022		1,275,419	70,560	1,345,979	1,338,405	68,485	1,406,890

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.

ARUN COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		1,271,950		1,261,207
Investments	13		1		1
			<u>1,271,951</u>		<u>1,261,208</u>
Current assets					
Debtors	14	48,435		28,840	
Cash at bank and in hand		87,027		131,590	
		<u>135,462</u>		<u>160,430</u>	
Creditors: amounts falling due within one year	15	<u>(61,434)</u>		<u>(14,748)</u>	
Net current assets			74,028		145,682
Total assets less current liabilities			<u>1,345,979</u>		<u>1,406,890</u>
Income funds					
Restricted funds			70,560		68,485
Unrestricted funds			1,275,419		1,338,405
			<u>1,345,979</u>		<u>1,406,890</u>

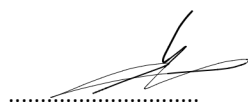
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

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 29/01/2023.



Mr L B Hills
Trustee

Company registration number 05183641

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Arun Community Church is a private company limited by guarantee incorporated in England and Wales. The registered office is Wickbourne Centre, Clun Road, Littlehampton, West Sussex, BN17 7DZ, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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 or deeds of covenant 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.

ARUN COMMUNITY CHURCH

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.

1.6 Tangible fixed assets

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

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 bases:

Freehold land and buildings	Not depreciated
Fixtures and fittings	25% reducing balance

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

Properties whose fair value can be measured reliably are held under the revaluation model and are carried at a revalued amount, being their fair value at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The fair value of the land and buildings is usually considered to be their market value.

Revaluation gains and losses are recognised in other recognised gains and losses and accumulated in equity, except to the extent that a revaluation gain reverses a revaluation loss previously recognised in net income/(expenditure) or a revaluation loss exceeds the accumulated revaluation gains recognised in equity; such gains and loss are recognised in net income/(expenditure) for the year.

1.7 Fixed asset 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 fixed assets

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

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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.

Basic financial assets

Basic financial assets, which include debtors 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 creditors 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 creditors 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 creditors 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 Taxation

The charity is exempt from direct taxation on its charitable activities.

1.12 Employee benefits

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

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

ARUN COMMUNITY CHURCH

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	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	305,141	39,578	344,719	315,157	30,101	345,258
Grants received	6,879	105,731	112,610	(33,467)	51,578	18,111
	<u>312,020</u>	<u>145,309</u>	<u>457,329</u>	<u>281,690</u>	<u>81,679</u>	<u>363,369</u>

4 Charitable activities

	Community church 2022 £	Community church 2021 £
Sales and recharges	6,451	-
Services provided	55,534	95,417
Other income	1,744	-
	<u>63,729</u>	<u>95,417</u>

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Rental income	25,217	18,250
Equipment hire	4,000	-
Interest receivable	248	643
	<u>29,465</u>	<u>18,893</u>

6 Charitable activities

	Community church	Community church
	2022	2021
	£	£
Staff costs	378,388	271,592
Depreciation and impairment	8,837	4,490
Projects	103,702	85,384
	<u>490,927</u>	<u>361,466</u>
Share of support costs (see note 7)	96,933	70,944
Share of governance costs (see note 7)	23,574	10,840
	<u>611,434</u>	<u>443,250</u>
Analysis by fund		
Unrestricted funds	471,799	419,510
Restricted funds	139,635	23,740
	<u>611,434</u>	<u>443,250</u>

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Property expenses	58,788	-	58,788	55,430	-	55,430
Administration	7,271	-	7,271	6,457	-	6,457
Advertising and promotion	14,337	-	14,337	4,168	-	4,168
Equipment maintenance	6,037	-	6,037	4,889	-	4,889
Loans written off	10,500	-	10,500	-	-	-
Audit fees	-	3,780	3,780	-	3,060	3,060
Legal and professional	-	19,794	19,794	-	7,780	7,780
	<u>96,933</u>	<u>23,574</u>	<u>120,507</u>	<u>70,944</u>	<u>10,840</u>	<u>81,784</u>
Analysed between						
Charitable activities	<u>96,933</u>	<u>23,574</u>	<u>120,507</u>	<u>70,944</u>	<u>10,840</u>	<u>81,784</u>

8 Trustees

The trustee Ms R L Jupp received a salary of £38,588 during the year. This is in alignment with the Charity's constitution and with the consent of The Charity Commission.

Aside from the above, none of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>25</u>	<u>22</u>
Employment costs	2022 £	2021 £
Staff costs	<u>378,388</u>	<u>271,592</u>

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

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Other

	Total £ 2022	Unrestricted funds 2021
Net loss on disposal of tangible fixed assets	-	2,653

11 Net gains/(losses) on investments

	Total £ 2022	Unrestricted funds 2021
Revaluation of investments	-	(364,885)

12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2021	1,250,000	77,529	1,327,529
Additions	-	19,580	19,580
Disposals	-	(9,171)	(9,171)
At 31 March 2022	1,250,000	87,938	1,337,938
Depreciation and impairment			
At 1 April 2021	-	66,322	66,322
Depreciation charged in the year	-	6,164	6,164
Eliminated in respect of disposals	-	(6,498)	(6,498)
At 31 March 2022	-	65,988	65,988
Carrying amount			
At 31 March 2022	1,250,000	21,950	1,271,950
At 31 March 2021	1,250,000	11,207	1,261,207

Land and buildings with a carrying amount of £1,250,000 were revalued in the year ended 31 March 2021 at the charity's request. Due to the nature of the activities conducted at these premises, and the specification of the buildings, the valuers had difficulty in finding comparable buildings in order to establish a fair revaluation upon open market values. As a result, the value placed on one of these premises is based on the re-development value of the land only, which led to a reduction in value of £364,885 from the original cost of £1,614,885.

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Tangible fixed assets

(Continued)

At 31 March 2022, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £1,614,885 (2021: £1,614,885).

13 Fixed asset investments

Other investments

Cost or valuation

At 1 April 2021 & 31 March 2022

1

Carrying amount

At 31 March 2022

1

At 31 March 2021

1

		2022	2021
	Notes	£	£
Other investments comprise:			
Investments in subsidiaries		1	1

14 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	10,068	75
Other debtors	10,020	20,000
Prepayments and accrued income	28,347	8,765
	48,435	28,840

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	5,461	-
Trade creditors	21,381	9,390
Other creditors	5,458	(5,395)
Accruals and deferred income	29,134	10,753
	<u>61,434</u>	<u>14,748</u>

16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	1,271,950	-	1,271,950	1,261,207	-	1,261,207
Investments	1	-	1	1	-	1
Current assets/(liabilities)	2,588	71,440	74,028	77,197	68,485	145,682
	<u>1,274,539</u>	<u>71,440</u>	<u>1,345,979</u>	<u>1,338,405</u>	<u>68,485</u>	<u>1,406,890</u>

17 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

ARUN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Related party transactions

(Continued)

Arun Community Church: Wickbourne Centre is a charitable company under common control. During the year, the charity charged rent of £66,160 (2021: £60,806) and recharged expenses totalling £17,782 (2021: £10,431). The balance outstanding at the year end to the charity was £2,800 (2021: £143).

Refresh Trading Limited is a company under common control. During the year, the charity recharged expenses totalling £437 (2021: £296). The balance outstanding at the year end to the charity was £33 (2021: £28).

Arun Creative Limited is a wholly owned trading subsidiary of the charity. During the year, the charity recharged expenses totalling £2,262 (2021: £16,116). The charity also received repayments totalling £7,000 (2021: £Nil), made gifts of £2,500 (2021: £17,833) and wrote off £10,500 (2021: £Nil) concerning loans made to Arun Creative Limited. The total balance outstanding at the year end to the charity was £108 (2021: £20,130).

Accounts

Charity number: 1105394

Company number: 05183641

(England and Wales)

Arun Community Church

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2021

Arun Community Church
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For the year ended 31 March 2021

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Arun Community Church
Report of the Trustees
For the year ended 31 March 2021

ARUN COMMUNITY CHURCH
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2021

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and reporting by Charities' issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Company is constituted by the Memorandum & Articles of Association. The Company was incorporated on 19th July 2004 and commenced activities on 1st November 2004.

Recruitment, Appointment, and Induction of new Trustees

The Directors of the company, named on page 1, are also Trustees, the company being a Registered Charity. Appointment of the Directors is governed by the Articles of Association of the Company.

The trustees are authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. Trustees will be appointed from the membership of the Arun Community Church. New trustees are inducted and trained for their role with a programme arranged as and when new directors are appointed. Training is overseen by the Executive Leader and includes input from all existing trustees and external training days for trustees of charities where necessary.

Organisational Structure

The Church has appointed a Core leadership team to oversee the advancement of the Christian faith through the activities and actions of the Church. Three of the leaders are employed by the Church: R. Jupp, J. Jolly and M. Vickery-Brown. The remaining leaders J. Gisbey and K. Archer are in a voluntary capacity.

The Executive Leader, J. Jolly reports directly to R. Jupp as the Senior Leader, and most other staff report to the Executive Leader who serves as an executive on the board. The Church also outsources its Human Resources to an external company who can better guide the church on employment issues.

The Church Leaders meet on a weekly basis, and senior managers also meet regularly. In this way decisions are taken as to the activities, programmes and spiritual content of the Church. The full Board meets at least 4 times a year to take decisions relating to finances, pay and organisation matters of the Church.

The Church also has a wider leadership team consisting of all the leaders of the various small groups and activities that happen across the Church. This wider group meets approximately three times a year and provides a forum for communication to these key individuals and for receiving feedback on how those activities and the wider church are running.

Related Parties

Arun Community Church: Wickbourne Centre	Charity Number1107647	Company Number5183674
Refresh Trading Ltd	Company Number5591456	
Arun Creative Ltd	Company Number11890575	

The Company owns the Wickbourne Centre building as part of its assets. Arun Community Church: Wickbourne Centre is the charitable company set up to manage the operation of the activities occurring out of the Centre and as such there is a close relationship between the two organisations. Many of the activities of the Company are organised via the Arun Community Church: Wickbourne Centre, and there is a certain amount of commonality between the Arun Community Church and the Arun Community Church: Wickbourne Centre boards. Appropriate charges for staff, hire of venues and refreshments are cross charged between the two organisations.

Refresh Trading Ltd was set up in 2005 to run the coffee shop situated within the Wickbourne Centre, and it runs as a social enterprise for the two charities. Again, activities organised by the Company will use services provided by Refresh Trading Ltd and will be charged accordingly. The Board of Refresh Trading Ltd is drawn from membership of the two company Boards.

Arun Creative Ltd was set up in 2019 as a trading subsidiary for the church to record and publish musical performances and other creative arts endeavours. The Board of Arun Creative Ltd is drawn from membership of the Arun Church Board, plus other individuals with specific expertise relevant to the company.

Risk Management

The Company (Charity) has a risk management process as part of its Health & Safety Policy, which comprises a review of the risks that the Charity faces as they arise. Each risk is assessed, and the Charity takes appropriate actions as necessary. The mitigating factors and actions are also assessed. Where risks are identified that warrant further action, where possible, appropriate changes are identified and either incorporated into procedure, or costs identified for future budgeting. For those significant risks that are less tangible, mitigation is sought through insurance policies or by training, for example for risks associated with debt advice.

The work has identified a number of minor risks, many of which are covered by insurances. The significant risks are focussed around the Church gathering, with large numbers of people, particularly young children, and the risk of injury and loss to them.

OBJECTIVES AND ACTIVITIES

Object of the Charity

The principal object of the Charity is to advance the Christian Faith. It seeks to do this locally within its immediate geographic neighbourhood area, but also across the UK and internationally with various contacts that the Charity has. In achieving this object, the Charity has adopted the following Vision Statement:

Arun Community Church
Report of the Trustees Continued
For the year ended 31 March 2021

To see lives transformed through Jesus Christ, impacting our communities and the world.

The mission statement was updated in September 2019 and outlines the methodology the Charity uses; bringing life to everyone, everywhere, everyday.

These following 5 values guide the Charity in day-to-day conduct, decision-making, and hiring:

God First: we take our cue from the life of Jesus outlined in the Bible, and our decisions and actions are informed by His example. We ask employees that do not have a Christian faith to work in a way consistent with this (e.g. showing compassion, serving others, being non-judgmental)

Passionate: we are motivated by excellence and a desire to make a difference

Brave: we are not afraid to take risks or to fail, but we try

Generous: we freely give our resources to enable others

Together: we support and value each other, celebrating teamwork

Public Benefit

The Trustees strongly believe that the work of the Charity is for the public benefit. This includes the meeting together for the worship of God and Jesus Christ, preaching and Bible teaching, meeting in small groups for all ages to explore the Christian faith, and working in and with our community on social action projects. These convictions lead people to an increased love and concern for the welfare of others, both in the local community and beyond, which is demonstrated by our wide range of activities and clubs, and welfare programmes.

Significant Activities

In pursuance of its principal object of advancing the Christian Faith, the Charity (Church) runs a wide range of activities, engaging with many different people in the local, national and international communities. Activities within the Church generally fall into four main areas:

Christian Teaching:

Church Meetings - a main focus for the Church is its weekly gathering on Sunday mornings. This meeting is a main forum for teaching and worship across the Church with people of all ages attending.

Small Groups - all members and regular attenders of the Church are encouraged to participate in mid-week small group meetings called Lifepods. They are a key part of the strategy of the Church in that they enable new and existing members and attendees of the Church to be integrated into the life of the Church in a smaller setting where individual needs can be catered for.

Alpha Courses - the Church regularly run Alpha courses as an introduction to the Christian faith. A number of the local community have become Christians and been baptised after attending the course and are now members and regular attenders of Church.

Community Initiatives:

Events - The Church continues to enjoy excellent relationships with the local community and puts on a number of events that attract popular support. The Charity also host special events such as concerts and parties, men's and women's conferences, and participate in wider community celebrations such as the Town Show.

CAP Debt Centre - The church supports and runs a local initiative on behalf of Christians Against Poverty a national debt charity. Clients are referred to the service and supported through the initiative to become debt free.

International Development:

Member Support - The Church continues to support financially, in prayer, and by pastoral support a number of its members who are working abroad.

Links International - The Church also partners with another charitable organisation, Links International, which is working into a number of countries investing into Primary Health Care, Micro-enterprise development, provision of teaching books and tapes, creative projects and Church Partnerships. The Church supports key projects in Uganda, India, Lebanon and Colombia through this partnership.

Children's & Youth Work:

Arun Kids - The church runs a number of children's groups for a variety of ages. These continue to be very popular not just for children within the Church, but for their friends and others outside the Church. Our annual summer playscheme attracts 350 children aged 5 to 11 from the local community, plus a popular parents and toddlers' stay and play session.

Arun Youth - The church runs two faith-based youth groups for 11-14's and 15-18's which have continued to develop. Many of the young people play an active part in the life of the larger Church, are encouraged to reach out to their friends and get involved elsewhere to run events for children's groups.

Arun Youth Projects - In addition to faith-based work, the Church employs a number of full-time and part-time roles to run community youth clubs and other projects for young people aged 11-18 across the area. This is known as Arun Youth Projects and is supported and funded by numerous district, town and parish councils.

Other events - the Church runs a variety of other events which fall in line with its mission statement, for example, prayer events, football, concerts, etc.

From a financial perspective, a number of the events run by the Church attract some income from ticket sales but the intention is generally that events be self-funding. However, the costs of other activities are paid by the Church, as are salaries of staff to provide staffing and administrative support for those activities.

ACHIEVEMENTS AND PERFORMANCE

Charitable Activities

The Church had 3 main aims during the 2020/21 year:

To continue to fulfil its mission as best as it can with the available resources, within the four main areas of the Church activity. To continue to give all we can financially, and in our time and support to people in our church community, in our local community and beyond our local community.

This aim has been broadly fulfilled, but in a much different way than anticipated. The global Covid-19 pandemic brought huge change and uncertainty in 2020/21, and like most organisations, the church had to adapt its operations significantly while in lockdown. This included switching to a model of church where the Sunday services were recorded and broadcast online, and using social media to ensure people were connected and

Arun Community Church
Report of the Trustees Continued
For the year ended 31 March 2021

supported. Not being able to meet in-person has been a challenge, but the church has seen some positive benefits to using online platforms, with people joining in from around the world.

The church also continued to support our local community through connecting with other churches and local agencies to coordinate shopping and medicine for the vulnerable, and by providing direct support to families in need. Over Christmas 2020, we were able to give away hundreds of supermarket vouchers through schools, local authority, and other connections. Our overseas support continued too, and funds were sent to partners working in Lebanon, Sri Lanka, Uganda and Colombia.

To continue to maintain its existing activities while allowing the organisation to develop in response to changes in resources and opportunities. Part of this ongoing work is to continue working closely with West Sussex County Council in making the Wickbourne Centre a place of support, advice, and care to our surrounding community.

Most activities were paused for several months due to lockdowns and restrictions on gatherings, but the staff and volunteers were able to adapt to provide support online. The Arun Youth Projects team provided weekly Zoom hangouts for young people and family quiz nights too, and then met outside when allowed to do so.

The Wickbourne Centre was closed to the public and all staff worked from home which allowed the community midwife service to operate safely from the building in isolation. In this way, the church was able to continue to offer support and advice from the centre during Covid-19.

To continue to review staffing within the Church and to plan future staffing requirements in order to manage the current and future activities of the Church.

Some staff were furloughed using the government support scheme during this time, and there has been some natural staff turnover too, but the church has been able to bring everyone back to work. Many staff have also worked flexibly and covered new areas of responsibility during this time.

Overall, it has been a challenging year, but it has also brought new opportunities and a wealth of creativity from the church staff, volunteers and congregation.

FINANCIAL REVIEW

Reserves Policy

The Board has established that the Church will not keep specific reserves of funds for any purpose other than for day-to-day operational costs included in the budget. The intention is that the Church will keep up to three months operating costs in a current and reserve bank account, but that the amount in these accounts will fluctuate in time according to the giving and donations, and other sources of income for the Church. Increasing amounts of money in the bank accounts would result in increased expenditure and giving by the Church to further its aims.

Investment Policy and Objectives

The Memorandum & Articles of Association authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

FUTURE DEVELOPMENTS

For 2021/22 the Church aims to maintain its existing activities and adapt those activities where necessary in response to the Covid-19 pandemic. It intends to use its resources according to the day-to-day needs of the congregation, the staffing available and the wider community. Funds given will continue to be spent broadly in line with the current pattern of expenditure. R. Jupp continues to develop the Leadership team and the organisational structure of the church. This may include taking on new staff and changing specific roles to better enable the church to function.

This report was approved by the Trustees on 3rd December 2021 and signed on their behalf by: L. Hills - Trustee

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Arun Community Church
Charity registration number	1105394
Company registration number	05183641
Principal address	Wickbourne Centre Clun Road Littlehampton BN17 5DZ

Arun Community Church
Report of the Trustees Continued
For the year ended 31 March 2021

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Andrew John Harsant
Mr Leigh Brian Hills
Mr Steven West
(Resigned: 06 August 2020)
Mrs Rebecca Louise Jupp
Mr Andrew Gill
(Appointed: 06 August 2020)

Secretary

Mr Steven West
(Resigned: 06 August 2020)

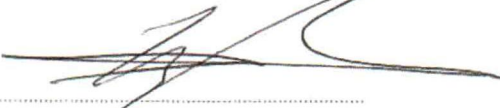
Independent examiners

Emjay Associates Ltd
Office AD5
Littlehampton Marina
Ferry Road
Littlehampton
BN17 5DS

Bankers

HSBC
16 Goring Road
Worthing
BN12 4AW

Approved by the Board of Trustees and signed on its behalf by


.....
Mr Leigh Brian Hills

07 December 2021

Arun Community Church
Independent Examiners Report to the Trustees
For the year ended 31 March 2021

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

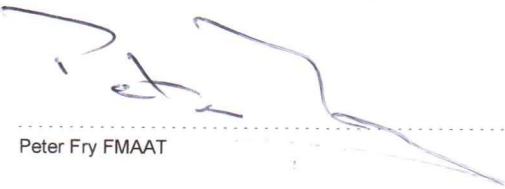
Independent examiners statement

Since the Charitable company'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 by virtue of my membership of Association of Accounting Technicians, 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the 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 accounts 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 accounts to be reached.



.....
Peter Fry FMAAT

Emjay Associates Ltd
Office AD5
Littlehampton Marina
Ferry Road
Littlehampton
BN17 5DS

07 December 2021

Arun Community Church
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Income and endowments from:					
Donations and legacies	2	281,690	81,679	363,369	419,527
Charitable activities	3				
Church Activities		95,417	-	95,417	4,762
Community		-	-	-	87,721
Youth		-	-	-	25,992
Investments	4				
Income from cash/settlements held in an investment portfolio		18,250	-	18,250	29,200
Bank interest receivable		643	-	643	277
Total		396,000	81,679	477,679	567,479
Expenditure on:					
Charitable activities	5/6				
Church Activities		(421,010)	(23,740)	(444,750)	(250,919)
Community		-	-	-	(98,928)
Nations		-	-	-	(14,109)
Youth		-	-	-	(206,369)
Total		(421,010)	(23,740)	(444,750)	(570,325)
Transfers between funds		167,249	(62,083)	105,166	-
Other recognised gains/losses					
Gains/(losses) on revaluation of fixed assets		(364,885)	-	(364,885)	-
Net movement in funds		(222,646)	(4,144)	(226,790)	(2,846)
Reconciliation of funds					
Total funds brought forward		1,561,051	72,628	1,633,679	1,742,845
Total funds carried forward		1,338,405	68,484	1,406,889	1,739,999

Arun Community Church
Statement of Financial Position
As at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	12	1,261,206	1,632,384
Investments	13/14	1	1
		1,261,207	1,632,385
Current assets			
Debtors: amounts falling due within one year	15	8,840	39,966
Debtors: amounts falling due after more than one year	15	20,000	18,750
Cash at bank and in hand		131,590	86,668
		160,430	145,384
Creditors: amounts falling due within one year	16	(14,748)	(37,770)
Net current assets		145,682	107,614
Total assets less current liabilities		1,406,889	1,739,999
Net assets		1,406,889	1,739,999
The funds of the charity			
Restricted income funds		68,484	69,517
Unrestricted income funds		1,338,405	1,670,482
Total funds		1,406,889	1,739,999

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr Leigh Brian Hills
Trustee

07 December 2021

Arun Community Church
Notes to the Financial Statements
For the year ended 31 March 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Arun Community Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

All income and expenditure has arisen from continuing activities.

Funds

Unrestricted funds represent funds that are not subject to any restrictions regarding their use and are available for general purpose in accordance with the charitable objectives at the discretion of the trustees.

Funds shown as designated for a particular purpose are also unrestricted.

Restricted funds can only be used for particular restricted purposes within the objects of the Church. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

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

Allocation and apportionment of costs

Support costs are allocated on the basis of the weighted proportion of staff salary costs across the four main areas of charitable activity of the Church, this being deemed the most appropriate and equitable apportionment.

Taxation

The church is exempt from direct taxation on its charitable activities.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and buildings are held for the use of the Church. In accordance with accounting standards, land is not depreciated. Freehold buildings are not depreciated as the trustees undertake an annual impairment review. Freehold properties are subject to a valuation every five years.

Fixed assets are capitalised where the assets original cost is above £500.

Furniture & Fittings	25% Reducing balance
Furniture & Fittings	25% Reducing balance

Social investments

Investments in joint ventures are included at cost. Gains and losses on disposal and revaluation of investments are charged or credited to the Statement of Financial Activities in the year in which they occur.

Arun Community Church
Notes to the Financial Statements Continued
For the year ended 31 March 2021

Pensions

The Church operates a defined contribution pension scheme. Contributions payable to the Church's pension scheme are charged to the Statement of Financial Activities in the period in which they relate.

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Donations received	315,157	30,101	345,258	363,513
Grants received	(33,467)	51,578	18,111	56,014
	281,690	81,679	363,369	419,527

3. Income from charitable activities

	2021	2020
	£	£
Unrestricted funds		
<i>Church Activities</i>		
Miscellaneous	107,887	2,612
Receipts from projects/events	(6,622)	2,150
Contributions: Wickbourne	(5,848)	-
	95,417	4,762
<i>Community</i>		
Miscellaneous	-	(8,050)
Receipts from projects/events	-	(10,929)
Contributions: Wickbourne	-	106,700
	-	87,721
<i>Youth</i>		
Receipts from projects/events	-	25,992
	95,417	118,475

4. Investment income

	2021	2020
	£	£
Unrestricted funds		
Income from cash/settlements held in an investment portfolio	18,250	29,200
Bank interest receivable	643	277
	18,893	29,477

Arun Community Church
Notes to the Financial Statements Continued
For the year ended 31 March 2021

5. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Church Activities	340,429	23,740	364,169	219,271
Community	-	-	-	93,593
Nations	-	-	-	14,109
Youth	-	-	-	181,476
Support costs	80,581	-	80,581	61,876
	421,010	23,740	444,750	570,325

6. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2021	2020
	£	£	£	£
Support costs				
Church Activities	364,169	80,581	444,750	250,919
Community	-	-	-	98,928
Nations	-	-	-	14,109
Youth	-	-	-	206,369
	364,169	80,581	444,750	570,325

7. Analysis of support costs

	2021	2020
	£	£
Church Activities		
Management	69,741	59,261
Governance costs	10,840	2,615
	80,581	61,876

Arun Community Church
Notes to the Financial Statements Continued
For the year ended 31 March 2021

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of owned fixed assets	4,490	8,903
Accountancy fees	9,940	1,715
Tax advisory services	900	900
Staff pension contributions	7,588	18,148
(Gain)/Loss on disposal of tangible fixed assets	2,653	-

9. Staff costs and emoluments

Total staff costs for the year ended 31 March 2021 were:

	2021	2020
	£	£
Salaries and wages	232,972	273,171
Social security costs	900	16,287
Pension costs	7,588	18,148
	241,461	307,606

	2021	2020
Employees	22	0
	22	0

Arun Community Church
Notes to the Financial Statements Continued
For the year ended 31 March 2021

11. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2020 £
Income and endowments from:			
Donations and legacies	282,647	136,880	419,527
Charitable activities	118,475	-	118,475
Investments	29,477	-	29,477
Total	430,599	136,880	567,479
Expenditure on:			
Charitable activities	(541,894)	(28,431)	(570,325)
Total	(541,894)	(28,431)	(570,325)
Transfers between funds	100,383	(100,383)	-
Net movement in funds	(10,912)	8,066	(2,846)
Reconciliation of funds			
Total funds brought forward	1,681,394	61,451	1,742,845
Total funds carried forward	1,670,482	69,517	1,739,999

12. Tangible fixed assets

Cost or valuation	Land and Buildings £	Furniture & Fittings £	Total £
At 01 April 2020	1,614,885	88,678	1,703,563
Additions	-	1,200	1,200
Revaluations	(364,885)	-	(364,885)
Disposals	-	(12,349)	(12,349)
At 31 March 2021	1,250,000	77,528	1,327,528
Depreciation			
At 01 April 2020	-	82,089	82,089
Disposals	-	(20,257)	(20,257)
Charge for year	-	4,490	4,490
At 31 March 2021	-	66,322	66,322
Net book values			
At 31 March 2021	1,250,000	11,206	1,261,206
At 31 March 2020	1,614,885	6,588	1,621,473

The charity had a revaluation carried out on the 2 freehold properties owned. Due to the nature of the Wickbourne Centre the valuers had difficulty in finding a building of similar nature to perform a fair revaluation based upon open market values. Therefore the valuation of the Wickbourne Centre has been based upon a re-development value.

This revaluation has led to an amount of just under £365,000 being written off against profits.

Arun Community Church
Notes to the Financial Statements Continued
For the year ended 31 March 2021

Investments

13. Analysis of movement of commercial investments

	Investments in subsidiaries £
Market value at 01 April 2020	1
Market value at 31 March 2021	1

14. Analysis of investments between funds as at year ended 31 March 2021

	2021 £	2020 £
Unrestricted funds		
Investments in subsidiaries and related undertakings	1	1
	1	1

15. Debtors

	2021 £	2020 £
Amounts due within one year:		
Trade debtors	75	33,569
Prepayments and accrued income	8,765	6,397
	8,840	39,966
Amounts due after more than one year:		
Other debtors	20,000	18,750
	20,000	18,750

Arun Community Church
Notes to the Financial Statements Continued
For the year ended 31 March 2021

16. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	9,390	10,431
Amounts due to subsidiary and associated undertakings	556	14,207
Other creditors	(5,951)	5,080
Accruals and deferred income	10,753	8,052
	14,748	37,770