

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  
Contents Page  
For the year ended 31 March 2021

Report of the Trustees	1 to 4
Independent Examiner's Report to the Trustees	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8 to 13

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

<b>Name of Charity</b>	Arun Community Church
<b>Charity registration number</b>	1105394
<b>Company registration number</b>	05183641
<b>Principal address</b>	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)

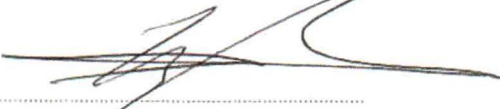
**Independent examiners**

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 £
<b>Income and endowments from:</b>					
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
<b>Total</b>		<b>396,000</b>	<b>81,679</b>	<b>477,679</b>	<b>567,479</b>
<b>Expenditure on:</b>					
Charitable activities	5/6				
Church Activities		(421,010)	(23,740)	(444,750)	(250,919)
Community		-	-	-	(98,928)
Nations		-	-	-	(14,109)
Youth		-	-	-	(206,369)
<b>Total</b>		<b>(421,010)</b>	<b>(23,740)</b>	<b>(444,750)</b>	<b>(570,325)</b>
<b>Transfers between funds</b>		167,249	(62,083)	105,166	-
<b>Other recognised gains/losses</b>					
Gains/(losses) on revaluation of fixed assets		(364,885)	-	(364,885)	-
<b>Net movement in funds</b>		<b>(222,646)</b>	<b>(4,144)</b>	<b>(226,790)</b>	<b>(2,846)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,561,051	72,628	1,633,679	1,742,845
<b>Total funds carried forward</b>		<b>1,338,405</b>	<b>68,484</b>	<b>1,406,889</b>	<b>1,739,999</b>



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

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	12	1,261,206	1,632,384
Investments	13/14	1	1
		<b>1,261,207</b>	<b>1,632,385</b>
<b>Current assets</b>			
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
		<b>160,430</b>	<b>145,384</b>
<b>Creditors: amounts falling due within one year</b>	16	(14,748)	(37,770)
<b>Net current assets</b>		<b>145,682</b>	<b>107,614</b>
<b>Total assets less current liabilities</b>		<b>1,406,889</b>	<b>1,739,999</b>
<b>Net assets</b>		<b>1,406,889</b>	<b>1,739,999</b>
<b>The funds of the charity</b>			
Restricted income funds		68,484	69,517
Unrestricted income funds		1,338,405	1,670,482
<b>Total funds</b>		<b>1,406,889</b>	<b>1,739,999</b>

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
	<b>281,690</b>	<b>81,679</b>	<b>363,369</b>	<b>419,527</b>

**3. Income from charitable activities**

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

**4. Investment income**

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

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
	<b>421,010</b>	<b>23,740</b>	<b>444,750</b>	<b>570,325</b>

6. Costs of charitable activities by activity type

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

7. Analysis of support costs

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



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
	<b>241,461</b>	<b>307,606</b>

	2021	2020
Employees	22	0
	<b>22</b>	<b>0</b>

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

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	<b>1,250,000</b>	<b>77,528</b>	<b>1,327,528</b>
<b>Depreciation</b>			
At 01 April 2020	-	82,089	82,089
Disposals	-	(20,257)	(20,257)
Charge for year	-	4,490	4,490
At 31 March 2021	-	<b>66,322</b>	<b>66,322</b>
<b>Net book values</b>			
At 31 March 2021	<b>1,250,000</b>	<b>11,206</b>	<b>1,261,206</b>
At 31 March 2020	<b>1,614,885</b>	<b>6,588</b>	<b>1,621,473</b>

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 £
<b>Unrestricted funds</b>		
Investments in subsidiaries and related undertakings	1	1
	1	1

**15. Debtors**

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

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

**16. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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
	<b>14,748</b>	<b>37,770</b>