

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

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<b>Trustees</b>	Mr L B Hills Mr A Gill Mrs R L Jupp Mr B D Collingwood	
<b>Leadership Team</b>	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
<b>Charity number</b>	1105394	
<b>Company number</b>	05183641	
<b>Registered office and principle address</b>	Wickbourne Centre Clun Road Littlehampton West Sussex England BN17 7DZ	
<b>Independent examiner</b>	Oliver Read FCCA ACA James Todd and Co Limited Drayton House Drayton Lane Chichester West Sussex PO20 2EW	
<b>Bankers</b>	HSBC Bank plc 1-2 Warwick Street Worthing West Sussex BN11 3DE	
<b>Solicitors</b>	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

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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

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#### 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

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#### 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

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#### **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

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#### **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

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#### 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  
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# ARUN COMMUNITY CHURCH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ARUN COMMUNITY CHURCH

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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						
<b>Income from:</b>							
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
<b>Total income</b>		477,815	147,272	625,087	471,749	125,265	597,014
<b>Expenditure on:</b>							
Charitable activities	6	425,402	140,270	565,672	492,682	131,466	624,148
<b>Total expenditure</b>		425,402	140,270	565,672	492,682	131,466	624,148
<b>Net income/(expenditure)</b>		52,413	7,002	59,415	(20,933)	(6,201)	(27,134)
Transfers between funds		-	-	-	(894)	894	-
<b>Net movement in funds</b>	8	52,413	7,002	59,415	(21,827)	(5,307)	(27,134)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		1,253,592	65,253	1,318,845	1,275,419	70,560	1,345,979
<b>Fund balances at 31 March 2024</b>		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	£	£
<b>Fixed assets</b>			
Tangible assets	12	1,273,080	1,276,070
Investments	13	1	1
		<u>1,273,081</u>	<u>1,276,071</u>
<b>Current assets</b>			
Debtors	14	36,627	45,623
Cash at bank and in hand		109,406	64,491
		<u>146,033</u>	<u>110,114</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>(40,854)</u>	<u>(67,340)</u>
<b>Net current assets</b>		<u>105,179</u>	<u>42,774</u>
<b>Net assets</b>		<u><u>1,378,260</u></u>	<u><u>1,318,845</u></u>
<b>The funds of the charity</b>			
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

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#### 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**

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### **1 Accounting policies**

**(Continued)**

#### **1.5 Expenditure**

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

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

#### **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

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#### 1 Accounting policies

(Continued)

##### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

##### **Basic financial assets**

Basic financial assets, which include 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 £
<b>Community church</b>						
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 £
<b>Direct costs</b>		
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>
<b>Share of support and governance costs (see note 7)</b>		
Support	82,928	80,201
Governance	39,006	17,268
	<u>565,672</u>	<u>624,148</u>
<b>Analysis by fund</b>		
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 £
<b>Governance costs comprise:</b>		
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 £
<b>Cost or valuation</b>			
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
<b>Depreciation and impairment</b>			
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
<b>Carrying amount</b>			
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
	£	£
<b>Defined contribution schemes</b>		
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
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2023</b>
	£	£	£	£	£
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
	£	£	£
<b>At 31 March 2024:</b>			
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
	£	£	£
<b>At 31 March 2023:</b>			
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

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#### 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...
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Document ID	8c5810b9a10a4e938d0911ed4e31a8566111da7a
Audit trail date format	DD / MM / YYYY
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