

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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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>

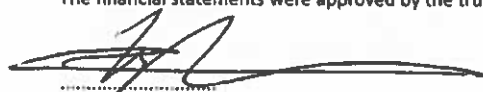
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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.