

ARUN COMMUNITY CHURCH WICKBOURNE CENTRE

England & Wales · Charity number 1107647

Details

Status Registered

Legal form Charitable company

Company number [05183674](#)

Registered 2005-01-17

Register [View on the Charity Commission register](#)

Contact

Address The Wickbourne Centre
Clun Road
Littlehampton
West Sussex
BN17 7DZ

Phone 01903782744

Email hello@arunchurch.com

Website www.arunchurch.com/wickbourne

Activities

Objects: (A) TO ADVANCE THE EDUCATION OF THE PUBLIC PARTICULARLY BUT NOT EXCLUSIVELY BY PROVIDING NURSERY AND ADULT EDUCATION IN RUSTINGTON AND THE SURROUNDING AREA;(B) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS OF RUSTINGTON AND THE SURROUNDING AREA WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS;(C) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN RUSTINGTON AND SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; AND (D) TO RELIEVE POVERTY AND TO PRESERVE AND PROTECT THE GOOD HEALTH OF THE PUBLIC IN RUSTINGTON AND THE SURROUNDING AREA BY PROVIDING ADVICE AND COUNSELLING SERVICES.

Activities: To supply a wide range of services to the local community from the resources of the Wickbourne Centre, Littlehampton. Services include a Nursery, a Pre-School in Rustington, with provision for a cafe and

activities for children and young people in partnership with other agencies such as West Sussex County Council and Arun Community Church.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** RUSTINGTON AND THE SURROUNDING AREA, AND OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD.
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£597,092	£555,273	£137,572	28
2024-03-31	£550,107	£485,752	£95,753	24
2023-03-31	£440,315	£435,877	-	-
2022-03-31	£451,368	£457,302	-	-
2021-03-31	£450,113	£472,520	-	-

Trustees

Name	Role	Appointed
ANDREW JOHN HARSANT		2011-10-21
Gareth Brocklebank		2023-02-24
JONATHAN JOLLY		2011-10-21
REBECCA JUPP		

Accounts

Charity registration number 1107647 (England and Wales)

Company registration number 05183674

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

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A J Harsant Mr J A Jolly Mr L B Hills Mrs R L Jupp Mr G M Brocklebank	
Leadership Team	Mr L B Hills Mrs R L Jupp Mr J A Jolly Mr J Gisbey Mrs K Archer Mr M Vickery-Brown Mrs J Gisbey	Chair Senior Leader Executive Leader Head of Kids & Youth Engagement Lead
Charity number	1107647	
Company number	05183674	
Registered office and operational address	Wickbourne Centre Clun Road Littlehampton West Sussex 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 16 Goring Road Worthing West Sussex BN12 4AW	
Solicitors	Moore Barlow LLP The Oriel Sydenham Road Guildford Surrey GU1 3SR	

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

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ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S 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:

- To advance the education of the public particularly but not exclusively by providing nursery and adult education in Rustington and the surrounding area;
- To provide or assist in the provision of facilities for recreation or other leisure time occupation in the interests of social welfare with the object of improving the conditions of life for the inhabitants of Rustington and the surrounding area without distinction of sex or of political, religious or other opinions;
- To advance the Christian faith in accordance with the Statement of Beliefs appearing in the schedule hereto in Rustington and such other parts of the United Kingdom and the world as the trustees may from time to time think fit; and
- To relieve poverty and to preserve and protect the good health of the public in Rustington and the surrounding area by providing advice and counselling services.

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.

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 objects of advancing education, providing facilities, promoting the Christian Faith, and relieving poverty, the Charity runs a range of activities and services, engaging with many different people in the local communities.

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. We provide registered pre-school education across two locations and maintain a large community facility used by multiple agencies to serve thousands of local families, particularly those in deprived areas or with multiple needs.

Achievements and performance

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

The Wickbourne Centre

The centre continues to provide the base of operations for Arun Community Church and the West Sussex County Council Arun East Family Hub (Early Help). In line with a long-standing agreement, the council have priority use of most public parts of the building between 9am and 5pm Monday to Friday and continues to be used as an office and service delivery point for the community.

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

As part of that offer, Early Help allow the Community Midwife Service and Health Visitor Clinic to operate from the Centre in addition to their other family support services, ensuring the building continues to be a well-used asset in the local community. We estimate an annual footfall of 36,000 visits to the building, with people accessing the various services.

Arun Community Church also use the building daily for its offices, and having priority use on evenings and weekends. The church continues to run youth groups, band rehearsals, meeting spaces for small groups, evening courses, family events and meetings out of the centre. The church staff work from the building, providing pastoral and practical support alongside the County Council to anyone from the local community.

In February 2025, we celebrated 20 years of The Wickbourne Centre! We shared photos and stories online, as well as a display in the centre highlighting key moments from the last 20 years. A press release went out and the building was opened at a weekend to provide lunch for the church congregation.

During this period, Arun Community Church (who own the centre) continued a consultation and fundraising towards the redevelopment of The Wickbourne Centre. Plans to open the front of the building to make it more visible and accessible to the wider community continued to be researched and refined. This is expected be an ongoing project for the next few years.

Wickbourne Playcentre

The Playcentre is situated within the Wickbourne Centre and takes up to 32 children per session for 38 weeks each year. It has gone from strength to strength during the year, with many more children now attending and new staff joining the team. We have also been able to implement higher education training opportunities for some of the staff. The setting had a makeover during the summer with new equipment and decorations,

Rustington Playcentre

This Playcentre is situated on the High Street in Rustington village and continues to enjoy a great reputation locally with lots of children attending. There were no significant changes during this period as it continues to operate well. The Christmas nativity and parties at The Wickbourne Centre were fun events.

Refresh Coffee Shop

Refresh is a trading company joint-owned by the charity and Arun Community Church, providing refreshments inside the centre and creating a more welcoming environment. With less frequent large group activities in the building to sustain the business, the coffee shop has been open inconsistently, staffed by volunteers. It has the potential to bring more people into the building and plans are underway to develop the business.

Financial review

The charity has continued to develop its services and generated a higher income to the previous year. Expenditure has increased roughly in line with income due to the wider economic factors. As a result, the charity made a profit of £41,819 at the end of the financial year, having used some of the restricted funds towards their given purpose. The trustees are mindful of the reserves policy and have made plans to carefully review budgets for the next period.

Principal Funding Sources

Over half of the charity income is from our childcare services (76%) including fees from parents and Early Years Free Entitlement. Around 23% comes from use of the Wickbourne Centre building by partners such as Arun Community Church and West Sussex County Council, with the remaining 1% made up of small grants, charitable donations, and sales.

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S 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.

Reserves Policy

The Board has established that the Charity will not keep specific reserves of funds for any purpose other than for day-to-day operational costs included in the budget. Some reserves exist within the Charity, but these are allocated to specific projects and expenditure lines. The intention is that the Charity 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 fees and grants received, and other sources of income for the Charity.

Plans for the Future

For 2025/26 the Charity aims to maintain its existing activities and services, developing them according to the needs of the beneficiaries. Funds received will continue to be spent broadly in line with the current pattern of expenditure.

The charity plans 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.

During this coming year we hope to replace the small kitchen in Playcentre Wickbourne and create a shaded cover in the garden. We also intend to construct a conservatory at the back of the Playcentre Rustington to create a larger indoor space which can be used in poor weather.

We also intend to invest in the Refresh Coffee Shop by employing a manager to develop the business and build it back to a thriving social enterprise that benefits the customers and community. Recruitment for this position is in process.

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

Structure, governance and management

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

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A J Harsant

Mr J A Jolly

Mr L B Hills

Mrs R L Jupp

Mr G M Brocklebank

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of 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. Details are outlined in the charity's Recruitment & Induction Policies. Training is overseen by the Church's Executive Leader and includes input from all existing trustees and external training days for trustees of charities where necessary.

Organisational Structure

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

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rest with the Senior and Executive Leaders of Arun Community Church, and their department Managers within the charity. Most managers report to the Executive Leader who has responsibility for day-to-day operations, and who reports directly to the Senior Leader. The Senior Leader is responsible for ensuring the charity delivers the services specified. The Charity outsources Human Resources and Health & Safety support to an external company who can better guide on employment and compliance issues.

Individual one-to-one supervision occurs regularly for each employee, and managers meet monthly. The Arun Community Church Leadership also meet on a weekly basis. In this way decisions are taken as to the activities and programmes of the Charity. The full Board meets at least 4 times a year to take decisions relating to finances, pay and organisation matters of the Charity.

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.

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Related Parties

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

Arun Community Church

Charity Number 1105394
Company Number 5183641

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

West Sussex County Council, Arun East Family Hub (Early Help Service)

There is a long-standing partnership between the Charity and the County Council, with an agreement for use of the building. As such, the council have priority use of the centre at set times to provide beneficial services to the local community, particularly for families.

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



Mr L B Hills
Trustee

Date: 13th November 2025

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Arun Community Church: Wickbourne Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

I report to the trustees on my examination of the financial statements of Arun Community Church: Wickbourne Centre (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
Date: 14/11/25

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:									
Donations and legacies	3	120	-	420,429	420,549	334,798	-	30,933	365,731
Charitable activities	4	37,063	-	-	37,063	38,036	-	-	38,036
Investments	5	3,509	-	-	3,509	1,755	-	-	1,755
Other income	6	135,971	-	-	135,971	144,585	-	-	144,585
Total income		176,663	-	420,429	597,092	519,174	-	30,933	550,107
Expenditure on:									
Charitable activities	7	195,229	-	360,044	555,273	443,548	-	42,204	485,752
Total expenditure		195,229	-	360,044	555,273	443,548	-	42,204	485,752
Net income/(expenditure)		(18,566)	-	60,385	41,819	75,626	-	(11,271)	64,355
Transfers between funds		21,591	29,016	(50,607)	-	(8,700)	8,700	-	-
Net movement in funds	9	3,025	29,016	9,778	41,819	66,926	8,700	(11,271)	64,355

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Reconciliation of funds:									
Fund balances at 1 April 2024		53,804	8,700	23,249	95,753	(3,122)	-	34,520	31,398
Fund balances at 31 March 2025		66,829	37,716	33,027	137,572	63,804	8,700	23,249	95,753

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: WICKBOURNE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		20,933		22,098
Investments	14		1		1
			<u>20,934</u>		<u>22,099</u>
Current assets					
Debtors	15	5,878		5,588	
Cash at bank and in hand		171,247		114,423	
		<u>177,125</u>		<u>120,011</u>	
Creditors: amounts falling due within one year	17	(57,489)		(46,357)	
Net current assets			<u>119,636</u>		<u>73,654</u>
Total assets less current liabilities			<u>140,570</u>		<u>95,753</u>
Creditors: amounts falling due after more than one year	18		<u>(2,998)</u>		<u>-</u>
Net assets			<u><u>137,572</u></u>		<u><u>95,753</u></u>
The funds of the charity					
Restricted income funds	21		33,027		23,249
Unrestricted funds - general	23		66,829		63,804
Unrestricted funds - designated	22		37,716		8,700
			<u><u>137,572</u></u>		<u><u>95,753</u></u>

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

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 director acknowledges his 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 10th November 2025


.....
Mr L B Mills
Trustee

Company registration number 05183674 (England and Wales)

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Arun Community Church: Wickbourne Centre 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" 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)". 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, 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: WICKBOURNE CENTRE

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:

Fixtures and fittings	25% reducing balance
Right of use asset	3 years straight line

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: WICKBOURNE CENTRE

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 a 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 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.

1.12 Retirement benefits

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

1.13 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

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	15	-	15	110	9	119
Grants	105	420,429	420,534	334,688	30,924	365,612
	<u>120</u>	<u>420,429</u>	<u>420,549</u>	<u>334,798</u>	<u>30,933</u>	<u>365,731</u>
Donations and gifts Other	15	-	15	110	9	119
	<u>15</u>	<u>-</u>	<u>15</u>	<u>110</u>	<u>9</u>	<u>119</u>

During the year, there has been a change in policy in the way the charity recognises income received from grants from the Early Year Entitlements. The new policy reflects the income received from the Early Year Entitlements as restricted funds rather than unrestricted, this explains the significant difference in the 2025 figures compared with the 2024.

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Sale of goods	34,363	35,997
Other income	2,700	2,039
	<u>37,063</u>	<u>38,036</u>

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,509	1,755

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Room and equipment hire	2,258	768
Rent and service charges	133,713	143,817
	135,971	144,585

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	385,868	365,875
Depreciation and impairment	6,229	6,413
Postage and stationery	2,052	1,437
Administration - Arun Community Church	2,932	5,391
Rent and rates	22,302	15,692
Insurance	4,500	4,000
Telephone	1,889	1,575
Light and heat	31,833	28,162
Cleaning	37,723	17,802
Food purchases	3,271	2,953
Uniform and training	2,157	1,086
Equipment costs	50,913	26,509
Sundries	502	391
	<u>552,171</u>	<u>477,286</u>
Share of support and governance costs (see note 8)		
Support	657	270
Governance	2,445	8,196
	<u>555,273</u>	<u>485,752</u>
Analysis by fund		
Unrestricted funds - general	195,229	443,548
Restricted funds	360,044	42,204
	<u>555,273</u>	<u>485,752</u>

8 Support costs allocated to activities

	2025 £	2024 £
Bank charges	657	270
Governance costs	2,445	8,196
	<u>3,102</u>	<u>8,466</u>
Analysed between:		
Charitable activities	<u>3,102</u>	<u>8,466</u>

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9	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	6,229	6,413

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	28	24

Employment costs	2025	2024
	£	£
Wages and salaries	373,556	353,246
Other pension costs	12,312	12,629
	385,868	365,875

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

12 Taxation

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

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

	Fixtures and fittings £	Right of use asset £	Total £
Cost			
At 1 April 2024	49,743	-	49,743
Additions	-	5,064	5,064
At 31 March 2025	49,743	5,064	54,807
Depreciation and impairment			
At 1 April 2024	27,645	-	27,645
Depreciation charged in the year	5,526	703	6,229
At 31 March 2025	33,171	703	33,874
Carrying amount			
At 31 March 2025	16,572	4,361	20,933
At 31 March 2024	22,098	-	22,098

14 Fixed asset investments

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

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Debtors		
	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	4,341	4,035
Prepayments and accrued income	1,537	1,553
	<u>5,878</u>	<u>5,588</u>

16 Finance lease obligations		
Future minimum lease payments due under finance leases:	2025	2024
	£	£
Within one year	1,683	-
Within two and five years	2,998	-
	<u>4,681</u>	<u>-</u>

It is the company's policy to lease certain equipment under finance leases. The average lease term is 3 years. The average effective borrowing rate for the year was 10.22%. Interest rates are fixed at the contract date. All leases are on a fixed repayment basis and no arrangements have been entered into for contingent rental payments.

17 Creditors: amounts falling due within one year		2025	2024
	Notes	£	£
Obligations under finance leases	16	1,683	-
Other taxation and social security		1,034	2,999
Trade creditors		1,317	3,295
Other creditors		1,600	1,594
Accruals and deferred income		51,855	38,469
		<u>57,489</u>	<u>46,357</u>

18 Creditors: amounts falling due after more than one year		2025	2024
	Notes	£	£
Obligations under finance leases	16	2,998	-

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	12,312	12,629

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.

20 Related party transactions

Transactions with related parties

Refresh Trading Limited is a partially owned subsidiary. During the year, the charity charged rent and recharged expenses to Refresh Trading Limited totalling £1,619 (2024: £821) and was also charged rent and expenses by Refresh Trading Limited totalling £262 (2024: £403). The balance outstanding at the year end to the charity was £4,237 (2024: £2,435), this is disclosed within Trade debtors in note 15 of the financial statements.

Arun Community Church is a charitable company under common control. During the year, the charity charged Arun Community Church total rent and expenses of £58,678 (2024: £58,318). Arun Community Church also charged the charity total rent and expenses of £85,143 (2024: £74,449). The balance outstanding at the year end to Arun Community Church was £175 (2024: £934), this is disclosed within Trade creditors in note 17 of the financial statements.

21 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
	£	£	£	£	£
Childcare funding	22,570	419,179	(358,690)	(50,607)	32,452
Arun Youth Space	673	-	(673)	-	-
Warm Space	-	1,250	(675)	-	575
Rampion Community Benefit Fund	6	-	(6)	-	-
	23,249	420,429	(360,044)	(50,607)	33,027

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds

(Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Childcare funding	28,225	25,128	(30,783)	-	22,570
Arun Youth Space	6,295	-	(5,622)	-	673
Warm Space	-	1,005	(1,005)	-	-
Ramplon Community Benefit Fund	-	4,800	(4,794)	-	6
	<u>34,520</u>	<u>30,933</u>	<u>(42,204)</u>	<u>-</u>	<u>23,249</u>

During the year, there has been a change in policy in the way the charity treats the Early Year Entitlements, within the restricted fund of Childcare funding, whereby the under and over spends in the financial year are transferred to and from restricted funds to unrestricted funds. In the year ending 31 March 2025, there has been an under spend of £23,360, which has been transferred to unrestricted funds.

22 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2024	Transfers	At 31 March 2025
	£	£	£
Brick Conservatory	3,500	(3,500)	-
ICT Network	1,200	(1,200)	-
Replacement Kitchen	4,000	(4,000)	-
Wickbourne Centre Maintenance	-	26,651	26,651
Refresh Manager	-	11,000	11,000
Lights on Donations	-	65	65
	<u>8,700</u>	<u>29,016</u>	<u>37,716</u>

Previous year:	At 1 April 2023	Transfers	At 31 March 2024
	£	£	£
Brick Conservatory	-	3,500	3,500
ICT Network	-	1,200	1,200
Replacement Kitchen	-	4,000	4,000
	<u>-</u>	<u>8,700</u>	<u>8,700</u>

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

23 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	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	63,804	176,663	(195,229)	21,591	66,829
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	(3,122)	519,174	(443,548)	(8,700)	63,804

24 Analysis of net assets between funds

	Unrestricted funds general 2025	Unrestricted funds designated 2025	Restricted funds 2025	Total 2025
	£	£	£	£
At 31 March 2025:				
Tangible assets	11,274	-	9,659	20,933
Investments	1	-	-	1
Current assets/(liabilities)	58,552	37,716	23,368	119,636
Long term liabilities	(2,998)	-	-	(2,998)
	66,829	37,716	33,027	137,572
	Unrestricted funds general 2024	Unrestricted funds designated 2024	Restricted funds 2024	Total 2024
	£	£	£	£
At 31 March 2024:				
Tangible assets	9,219	-	12,879	22,098
Investments	1	-	-	1
Current assets/(liabilities)	54,584	8,700	10,370	73,654
	63,804	8,700	23,249	95,753

Accounts

Charity registration number 1107647

Company registration number 05183674 (England and Wales)

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

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A J Harsant Mr J A Jolly Mr L B Hills Mrs R L Jupp Mr G M Brocklebank	
Leadership Team	Mr L B Hills Mrs R L Jupp Mr J A Jolly Mr J Gisbey Mrs K Archer Mr M Vickery-Brown Mrs J Gisbey	Chair Senior Leader Executive Leader Head of Kids & Youth Engagement Lead
Charity number	1107647	
Company number	05183674	
Registered office and operational address	Wickbourne Centre Clun Road Littlehampton West Sussex BN17 7DZ	
Independent examiner	Oliver Read James Todd & Co Limited Drayton House Drayton Lane Chichester West Sussex PO20 2EW	
Bankers	HSBC Bank plc 16 Goring Road Worthing West Sussex BN12 4AW	
Solicitors	Moore Barlow LLP The Oriel Sydenham Road Guildford Surrey GU1 3SR	

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

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ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

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

- To advance the education of the public particularly but not exclusively by providing nursery and adult education in Rustington and the surrounding area;
- To provide or assist in the provision of facilities for recreation or other leisure time occupation in the interests of social welfare with the object of improving the conditions of life for the inhabitants of Rustington and the surrounding area without distinction of sex or of political, religious or other opinions;
- To advance the Christian faith in accordance with the Statement of Beliefs appearing in the schedule hereto in Rustington and such other parts of the United Kingdom and the world as the trustees may from time to time think fit; and
- To relieve poverty and to preserve and protect the good health of the public in Rustington and the surrounding area by providing advice and counselling services.

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.

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 objects of advancing education, providing facilities, promoting the Christian Faith, and relieving poverty, the Charity runs a range of activities and services, engaging with many different people in the local communities.

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. We provide registered pre-school education across two locations and maintain a large community facility used by multiple agencies to serve thousands of local families, particularly those in deprived areas or with multiple needs.

Achievements and performance

During the year April 2023 to March 2024, the charity continued its regular rhythm of services and activities. The following are reviews on the four main areas:

The Wickbourne Centre

The centre continues to provide the base of operations for Arun Community Church and the West Sussex County Council Arun East Family Hub (Early Help). In line with a long-standing agreement, the council have priority use of most public parts of the building between 9am and 5pm Monday to Friday and continues to be used as an office and service delivery point for the community.

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

As part of that offer, Early Help allow the Community Midwife Service and Health Visitor Clinic to operate from the Centre in addition to their other family support services, ensuring the building continues to be a well-used asset in the local community. We estimate an annual footfall of 36,000 visits to the building, with people accessing the various services.

The Centre has a catering kitchen to provide food to the coffee shop. Due to the coffee shop being open irregularly and staffed by a team of volunteers, the need for the kitchen has decreased significantly and it remains closed. We intend to reopen the kitchen and provide food once staffing and footfall is more consistent.

Arun Community Church also use the building daily for its offices, and having priority use on evenings and weekends. The church continues to run youth groups, band rehearsals, meeting spaces for small groups, evening courses, family events and meetings out of the centre. The church staff work from the building, providing pastoral and practical support alongside the County Council to anyone from the local community.

During this period, Arun Community Church (who own the centre) continued a consultation and fundraising towards the redevelopment of The Wickbourne Centre. Having worked together with an architect we have made plans to open the front of the building to make it more visible and accessible to the wider community. This is expected be an ongoing project for the next few years.

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

Wickbourne Playcentre

The Playcentre is situated within the Wickbourne Centre. After moving from a year-round nursery to term-time only in 2020, the Playcentre has settled into a good routine, taking up to 32 children per session for 38 weeks each year. We appointed a new manager in October 2023 who has worked hard to increase occupancy and develop the staff team which has had a beneficial impact on the income

Rustington Playcentre

This Playcentre is situated on the High Street in Rustington village and continues to enjoy a great reputation locally. There were no significant changes during this period as it continues to operate well. The Christmas nativity and parties at The Wickbourne Centre were also fun events.

Financial review

The charity has continued to develop its services and generated a higher income to the previous year. Expenditure has increased roughly in line with income due to the wider economic factors. As a result, the charity made a surplus at the end of the financial year, which has then been allocated for imminent upgrades to the centre. The trustees are mindful of the reserves policy and have made plans to carefully review budgets for the next period.

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 the Accounts of the Accounting Policy, all monies are now declared when received during the Financial Year and an adjustment has been made in this financial year.

Principal funding sources

Over half of the charity income is from our childcare services (57%) including fees from parents and Early Years Free Entitlement. Around 31% comes from use of the Wickbourne Centre building by partners such as Arun Community Church and West Sussex County Council, with the remaining 12% made up of small grants, charitable donations, and sales.

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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.

Reserves policy

The Board has established that the Charity will not keep specific reserves of funds for any purpose other than for day-to-day operational costs included in the budget. Some reserves exist within the Charity, but these are allocated to specific projects and expenditure lines. The intention is that the Charity 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 fees and grants received, and other sources of income for the Charity.

Plans for the future

For 2024/25 the Charity aims to maintain its existing activities and services, developing them according to the needs of the beneficiaries. Funds received will continue to be spent broadly in line with the current pattern of expenditure.

The charity plans 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.

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

Structure, governance and management

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

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A J Harsant

Mr J A Jolly

Mr L B Hills

Mrs R L Jupp

Mr G M Brocklebank

Recruitment and appointment of 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 Church's Executive Leader and includes input from all existing trustees and external training days for trustees of charities where necessary.

Organisational structure

Arun Community Church: Wickbourne Centre 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 five trustees (listed on page 3) made up of a variety of backgrounds relevant to the work of the charity.

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rest with the Senior and Executive Leaders of Arun Community Church, and their department Managers within the charity. Most managers report to the Executive Leader who has responsibility for day-to-day operations, and who reports directly to the Senior Leader. The Senior Leader is responsible for ensuring the charity delivers the services specified. The Charity outsources Human Resources and Health & Safety support to an external company who can better guide on employment and compliance issues.

Individual one-to-one supervision occurs regularly for each employee, and managers meet monthly. The Arun Community Church Leadership also meet on a weekly basis. In this way decisions are taken as to the activities and programmes of the Charity. The full Board meets at least four times a year to take decisions relating to finances, pay and organisation matters of the Charity.

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.

Related parties

Arun Community Church

Charity Number 1105394

Company Number 5183641

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

Refresh Trading Limited

Company Number 5591456

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

West Sussex County Council, Arun East Family Hub (Early Help Service)

There is a long-standing partnership between the Charity and the County Council, with an agreement for use of the building. As such, the council have priority use of the centre at set times to provide beneficial services to the local community, particularly for families.

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



.....

Mr L B Hills

Trustee

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

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

I report to the trustees on my examination of the financial statements of Arun Community Church: Wickbourne Centre (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 & Co Limited
Drayton House
Drayton Lane
Chichester
West Sussex
PO20 2EW
England

Dated: ...16./...12./...2024

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Notes								
Income from:								
Donations and legacies	3	334,798	-	30,933	365,731	395	259,348	259,743
Charitable activities	4	38,036	-	-	38,036	-	41,082	41,082
Investments	5	1,755	-	-	1,755	459	-	459
Other income	6	144,585	-	-	144,585	139,031	-	139,031
Total income		519,174	-	30,933	550,107	139,885	300,430	440,315
Expenditure on:								
Charitable activities	7	443,558	-	42,194	485,752	140,913	294,964	435,877
Total expenditure		443,558	-	42,194	485,752	140,913	294,964	435,877
Net income/(expenditure)		75,616	-	(11,261)	64,355	(1,028)	5,466	4,438
Transfers between funds		(8,700)	8,700	-	-	13,679	(13,679)	-
Net movement in funds	9	66,916	8,700	(11,261)	64,355	12,651	(8,213)	4,438
Reconciliation of funds:								
Fund balances at 1 April 2023		(3,122)	-	34,520	31,398	(15,773)	42,733	26,960
Fund balances at 31 March 2024		63,794	8,700	23,259	95,753	(3,122)	34,520	31,398

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: WICKBOURNE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		22,098		20,818
Investments	14		1		1
			<u>22,099</u>		<u>20,819</u>
Current assets					
Debtors	15	5,589		4,472	
Cash at bank and in hand		114,423		97,946	
		<u>120,012</u>		<u>102,418</u>	
Creditors: amounts falling due within one year	16	(46,358)		(91,839)	
Net current assets			<u>73,654</u>		<u>10,579</u>
Net assets			<u>95,753</u>		<u>31,398</u>
The funds of the charity					
Restricted income funds	18		23,259		34,520
Unrestricted funds - general			63,794		(3,122)
Unrestricted funds - designated	19		8,700		-
			<u>95,753</u>		<u>31,398</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 director acknowledges his 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 05183674 (England and Wales)

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Arun Community Church: Wickbourne Centre 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, 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: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

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: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within a 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 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.

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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	110	9	119	395	513	908
Grants	334,688	30,924	365,612	-	258,835	258,835
	<u>334,798</u>	<u>30,933</u>	<u>365,731</u>	<u>395</u>	<u>259,348</u>	<u>259,743</u>
Donations and gifts						
Other	110	9	119	395	513	908
	<u>110</u>	<u>9</u>	<u>119</u>	<u>395</u>	<u>513</u>	<u>908</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable activities						
Fees from parents	35,997	-	35,997	-	41,082	41,082
Other income	2,039	-	2,039	-	-	-
	<u>38,036</u>	<u>-</u>	<u>38,036</u>	<u>-</u>	<u>41,082</u>	<u>41,082</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>1,755</u>	<u>459</u>

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Room and equipment hire	768	868
Rent and service charges	143,817	138,163
	<u>144,585</u>	<u>139,031</u>

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	365,875	320,379
Depreciation and impairment	6,413	5,832
Postage and stationery	1,437	1,530
Administration	5,391	-
Rent and rates	15,692	35,860
Insurance	4,000	4,000
Telephone	1,575	890
Light and heat	28,162	16,377
Cleaning, repairs and maintenance	17,802	17,808
Food purchases	2,953	3,355
Uniforms and training	1,086	2,884
Equipment costs	26,509	8,085
Sundries	391	16,768
	<u>477,286</u>	<u>433,768</u>
Share of support and governance costs (see note 8)		
Support	270	309
Governance	8,196	1,800
	<u>485,752</u>	<u>435,877</u>
Analysis by fund		
Unrestricted funds - general	443,558	140,913
Restricted funds	42,194	294,964
	<u>485,752</u>	<u>435,877</u>

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs allocated to activities

	2024 £	2023 £
Bank charges	270	309
Governance costs	8,196	1,800
	<u>8,466</u>	<u>2,109</u>
Analysed between:		
Charitable activities	<u>8,466</u>	<u>2,109</u>

9 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	1,800
Depreciation of owned tangible fixed assets	<u>6,413</u>	<u>5,832</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>24</u>	<u>24</u>
Employment costs	2024 £	2023 £
Wages and salaries	353,246	310,484
Other pension costs	<u>12,629</u>	<u>9,895</u>
	<u>365,875</u>	<u>320,379</u>

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

12 Taxation

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

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2023	42,050
Additions	7,693
At 31 March 2024	49,743
Depreciation and impairment	
At 1 April 2023	21,232
Depreciation charged in the year	6,413
At 31 March 2024	27,645
Carrying amount	
At 31 March 2024	22,098
At 31 March 2023	20,818

14 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

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	4,036	2,762
Prepayments and accrued income	1,553	1,710
	<u>5,589</u>	<u>4,472</u>

16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	3,295	4,062
Other creditors	5,453	4,417
Accruals and deferred income	37,610	83,360
	<u>46,358</u>	<u>91,839</u>

17 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	12,629	9,895

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.

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
	£	£	£	£	£
	-	-	10	-	10
Childcare funding	28,225	25,128	(30,783)	-	22,570
Arun Youth Space	6,295	-	(5,622)	-	673
Warm Space	-	1,005	(1,005)	-	-
Rampion Community Benefit Fund	-	4,800	(4,794)	-	6
	<u>34,520</u>	<u>30,933</u>	<u>(42,194)</u>	<u>-</u>	<u>23,259</u>

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

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
	£	£	£	£	£
	42,733	300,430	(294,964)	(13,679)	34,520
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

19 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2023	Transfers	At 31 March 2024
	£	£	£
Brick Conservatory	-	3,500	3,500
ICT Network	-	1,200	1,200
Replacement Kitchen	-	4,000	4,000
	<u> </u>	<u> </u>	<u> </u>
	-	8,700	8,700
	<u> </u>	<u> </u>	<u> </u>

20 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	(3,122)	519,174	(443,558)	(8,700)	63,794
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	(15,773)	139,885	(140,913)	13,679	(3,122)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	9,219	-	12,879	22,098
Investments	1	-	-	1
Current assets/(liabilities)	54,574	8,700	10,380	73,654
	<u>63,794</u>	<u>8,700</u>	<u>23,259</u>	<u>95,753</u>
	<u><u>63,794</u></u>	<u><u>8,700</u></u>	<u><u>23,259</u></u>	<u><u>95,753</u></u>
	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:				
Tangible assets	3,646	-	17,172	20,818
Investments	1	-	-	1
Current assets/(liabilities)	(6,769)	-	17,348	10,579
	<u>(3,122)</u>	<u>-</u>	<u>34,520</u>	<u>31,398</u>
	<u><u>(3,122)</u></u>	<u><u>-</u></u>	<u><u>34,520</u></u>	<u><u>31,398</u></u>

22 Related party transactions

Transactions with related parties

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

Refresh Trading Limited is a partially owned subsidiary. During the year, the charity charged rent and recharged expenses to Refresh Trading Limited totalling £821 (2023: £116) and wrote off a debt owed of £Nil (2023: £1,750). The balance outstanding at the year end to the charity was £2,435 (2023: £2,299).

Title	Financial Statements 2024 for Approval - Arun Community...
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Accounts

Charity registration number 1107647

Company registration number 05183674 (England and Wales)

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

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A J Harsant	
	Mr J A Jolly	
	Mr L B Hills	
	Ms R L Jupp	
	Mr G M Brocklebank	(Appointed 24 February 2023)
Charity number	1107647	
Company number	05183674	
Registered office	Wickbourne Centre Clun Road Littlehampton West Sussex England BN17 7DZ	
Independent examiner	Oliver Read FCCA ACA James Todd & Co Limited 1 & 2 The Barn Oldwick West Stoke Road Lavant Chichester West Sussex England PO18 9AA	

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

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ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

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

- To advance the education of the public particularly but not exclusively by providing nursery and adult education in Rustington and the surrounding area;
- To provide or assist in the provision of facilities for recreation or other leisure time occupation in the interests of social welfare with the object of improving the conditions of life for the inhabitants of Rustington and the surrounding area without distinction of sex or of political, religious or other opinions;
- To advance the Christian faith in accordance with the Statement of Beliefs appearing in the schedule hereto in Rustington and such other parts of the United Kingdom and the world as the trustees may from time to time think fit; and
- To relieve poverty and to preserve and protect the good health of the public in Rustington and the surrounding area by providing advice and counselling services.

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.

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 objects of advancing education, providing facilities, promoting the Christian Faith, and relieving poverty, the Charity runs a range of activities and services, engaging with many different people in the local communities.

The Trustees strongly believe that the work of the Charity is for the public benefit. We provide registered pre-school education across two locations, and maintain a large community facility used by multiple agencies to serve thousands of local families, particularly those in deprived areas or with multiple needs.

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

The year April 2022 to March 2023 continued to present some challenges related to recovery from the Covid -19 pandemic and the wider economic factors.

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

The Wickbourne Centre

The centre continues to provide the base of operations for Arun Community Church and the West Sussex County Council Arun East Family Hub (Early Help). In line with a long-standing agreement, the council have priority use of most public parts of the building between 9am and 5pm Monday to Friday and continues to be used as an office and service delivery point for the community.

As part of that offer, Early Help allow the Community Midwife Service and Health Visitor Clinic to operate from the Centre in addition to their other family support services, ensuring the building continues to be a well-used asset in the local community. We estimate an annual footfall of 36,000 visits to the building, with people accessing the various services.

The Centre has a catering kitchen to provide food to the coffee shop. Due to the coffee shop being open irregularly, the need for the kitchen has decreased significantly and it temporarily closed in February 2022. We intend to reopen the kitchen in future when things can be more consistent.

During the year, we have continued with regular maintenance and decoration, helping to make the building more welcoming and inviting and were successful in receiving a £9,000 grant towards equipment for the centre.

Arun Community Church also use the building daily, having priority use on evenings and weekends. The church continues to run youth groups, band rehearsals, evening courses, family events and meetings out of the centre. Their staff work from the building, providing pastoral and practical support alongside the County Council to anyone from the local community.

During this period, Arun Community Church (who own the centre) started an initial consultation and fundraising towards the redevelopment of The Wickbourne Centre. Having worked together with an architect we have made plans to open the front of the building to make it more visible and accessible to the wider community. Planning Permission for the changes was granted in January 2023, and this is expected be an ongoing project for the next few years.

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

Wickbourne Playcentre

The Playcentre is situated within the Wickbourne Centre. After moving from a year-round nursery to term-time only in 2020, the Playcentre has now settled into a good routine, taking up to 32 children per session. Our long-term manager left in August 2022 to pursue a different career, and we recruited a new manager for September.

Highlights during the year include achieving another 'Good' Ofsted rating from our inspection in November 2022, and the Christmas nativity in December where parents came to watch their children perform.

Rustington Playcentre

This Playcentre is situated on the High Street in Rustington Village and continues to enjoy a great reputation locally. There were no significant changes during this period as it continues to operate well. Highlights this year included a summer event celebrating 30 years since the Playcentre first opened in 1992! We invited all the current families who attend and brought back staff and volunteers for a party in the garden with BBQ, cake, and games. The Christmas nativity and parties at The Wickbourne Centre were also fun events, and we were delighted to achieve another 'Good' Ofsted rating at our inspection in January 2023.

Arun Community Church who owns the building at 102-104 The Street, Rustington where the Playcentre is based, offered a long-term lease to the charity for the pre-school which was accepted.

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Refresh Coffee Shop

Refresh is a trading company joint-owned by the Charity and Arun Community Church, providing refreshments inside the centre and creating a more welcoming environment. Recovery from Covid-19 has been challenging without regular activity in the building, so the coffee shop has not been open consistently each day. Instead, we have attempted to open at key times when events are happening, part-staffing with volunteers.

Financial review

Under challenging circumstances, the charity has continued to develop its services and successfully retained a slightly lower income to previous years. However, despite the costs of most activities, services and goods going up due to wider economic factors, the charity managed to reduce spending in line with the income. As a result, the charity made a very small loss at the end of the financial year. The trustees are mindful of the reserves policy and have made plans to carefully review budgets for the next period.

Principal funding sources

Over half of the charity income is from our childcare services (57%) including fees from parents and Early Years Free Entitlement. Around 31% comes from use of the Wickbourne Centre building by partners such as Arun Community Church and West Sussex County Council, with the remaining 12% made up of small grants, charitable donations, and sales.

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.

Reserves policy

The Board has established that the Charity will not keep specific reserves of funds for any purpose other than for day-to-day operational costs included in the budget. Some reserves exist within the Charity, but these are allocated to specific projects and expenditure lines. The intention is that the Charity 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 fees and grants received, and other sources of income for the Charity.

Plans for the future

For 2023/24 the Charity aims to maintain its existing activities and services, developing them according to the needs of the beneficiaries. Funds received will continue to be spent broadly in line with the current pattern of expenditure.

The charity plans to further the redevelopment of The Wickbourne Centre, launching a public consultation on the changes to the building and fundraising towards the works in partnership with Arun Community Church. 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.

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

Structure, governance and management

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

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A J Harsant

Mr J A Jolly

Mr L B Hills

Ms R L Jupp

Mr A Gill

Mr G M Brocklebank

(Resigned 24 February 2023)

(Appointed 24 February 2023)

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 Church's Executive Leader and includes input from all existing trustees and external training days for trustees of charities where necessary.

Organisational structure

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

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rest with the Senior and Executive Leaders of Arun Community Church, and their department Managers within the charity. Most managers report to the Executive Leader who has responsibility for day-to-day operations, and who reports directly to the Senior Leader. The Senior Leader is responsible for ensuring the charity delivers the services specified. The Charity outsources Human Resources and Health & Safety support to an external company who can better guide on employment and compliance issues.

Individual one-to-one supervision occurs regularly for each employee, and managers meet on a monthly basis. The Arun Community Church Leadership also meet on a weekly basis. In this way decisions are taken as to the activities and programmes of the Charity. The full Board meets at least 4 times a year to take decisions relating to finances, pay and organisation matters of the Charity.

Risk management

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

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

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Related parties

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

Arun Community Church

Charity Number 1105394

Company Number 5183641

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

Refresh Trading Limited

Company Number 5591456

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

West Sussex County Council, Arun East Family Hub (Early Help Service)

There is a long-standing partnership between the Charity and the County Council, with an agreement for use of the building. As such, the council have priority use of the centre at set times to provide beneficial services to the local community, particularly for families.

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

Mr L B Hills

Trustee

15 November 2023

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

I report to the trustees on my examination of the financial statements of Arun Community Church: Wickbourne Centre (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Oliver Read FCCA ACA

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

Dated: 15 November 2023

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
Income and endowments from:							
Donations and legacies	3	395	259,348	259,743	572	249,535	250,107
Charitable activities	4	-	41,082	41,082	-	50,356	50,356
Investments	5	459	-	459	13	-	13
Other income	6	139,031	-	139,031	150,892	-	150,892
Total income		139,885	300,430	440,315	151,477	299,891	451,368
Expenditure on:							
Charitable activities	7	140,913	294,964	435,877	200,144	257,158	457,302
Net (outgoing)/incoming resources before transfers		(1,028)	5,466	4,438	(48,667)	42,733	(5,934)
Gross transfers between funds		13,679	(13,679)	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		12,651	(8,213)	4,438	(48,667)	42,733	(5,934)
Fund balances at 1 April 2022		(15,773)	42,733	26,960	32,894	-	32,894
Fund balances at 31 March 2023		(3,122)	34,520	31,398	(15,773)	42,733	26,960

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		20,818		26,650
Investments	13		1		1
			<u>20,819</u>		<u>26,651</u>
Current assets					
Debtors	14	4,472		8,797	
Cash at bank and in hand		97,946		106,340	
		<u>102,418</u>		<u>115,137</u>	
Creditors: amounts falling due within one year	15	(91,839)		(114,828)	
Net current assets			10,579		309
Total assets less current liabilities			<u>31,398</u>		<u>26,960</u>
Income funds					
Restricted funds			34,520		42,733
Unrestricted funds			(3,122)		(15,773)
			<u>31,398</u>		<u>26,960</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 15 November 2023

Mr L B Hills
Trustee

Company registration number 05183674

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Arun Community Church: Wickbourne Centre 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, the principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

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: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within a 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 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.

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	395	513	908	572	-	572
Grants	-	258,835	258,835	-	249,535	249,535
	<u>395</u>	<u>259,348</u>	<u>259,743</u>	<u>572</u>	<u>249,535</u>	<u>250,107</u>

4 Charitable activities

	Wickbourne Centre 2023 £	Wickbourne Centre 2022 £
Fees from parents	<u>41,082</u>	<u>50,356</u>

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>459</u>	<u>13</u>

6 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Bank charges refunded	-	8,575
Room and equipment hire	868	1,000
Rent and service charges	138,163	141,040
Catering	-	277
	<u>139,031</u>	<u>150,892</u>

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6	Other income	(Continued)	
7	Charitable activities		
		Wickbourne Centre 2023 £	Wickbourne Centre 2022 £
	Staff costs	320,379	337,378
	Depreciation and impairment	5,832	8,334
	Postage and stationery	1,530	2,922
	Rent and rates	35,860	16,630
	Insurance	4,000	3,500
	Telephone	890	829
	Light and heat	16,377	14,925
	Cleaning, repairs and maintenance	17,808	31,098
	Food purchases	3,355	5,151
	Loss on disposal - tangible fixed asset	-	1,941
	Uniforms and training	2,884	1,873
	Equipment costs	8,085	11,034
	Sundries	16,768	15,003
		433,768	450,618
	Share of support costs (see note 8)	309	288
	Share of governance costs (see note 8)	1,800	6,396
		435,877	457,302
	Analysis by fund		
	Unrestricted funds	140,913	200,144
	Restricted funds	294,964	257,158
		435,877	457,302

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Bank charges	309	-	309	288	-	288
Audit fees	-	1,800	1,800	-	900	900
Legal and professional	-	-	-	-	5,496	5,496
	<u>309</u>	<u>1,800</u>	<u>2,109</u>	<u>288</u>	<u>6,396</u>	<u>6,684</u>
Analysed between						
Charitable activities	<u>309</u>	<u>1,800</u>	<u>2,109</u>	<u>288</u>	<u>6,396</u>	<u>6,684</u>

9 Trustees

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:

	2023 Number	2022 Number
	<u>24</u>	<u>22</u>
Employment costs	2023	2022
	£	£
Wages and salaries	310,484	328,096
Other pension costs	9,895	9,282
	<u>320,379</u>	<u>337,378</u>

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

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2022	42,050
At 31 March 2023	42,050
Depreciation and impairment	
At 1 April 2022	15,400
Depreciation charged in the year	5,832
At 31 March 2023	21,232
Carrying amount	
At 31 March 2023	20,818
At 31 March 2022	26,650

13 Fixed asset investments

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

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	2,762	5,891
Prepayments and accrued income	1,710	2,906
	4,472	8,797

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	4,062	4,555
Other creditors	4,417	4,544
Accruals and deferred income	83,360	105,729
	<u>91,839</u>	<u>114,828</u>

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	4,234	16,584	20,818	5,912	20,738	26,650
Investments	1	-	1	1	-	1
Current assets/(liabilities)	(22,093)	32,672	10,579	(21,686)	21,995	309
	<u>(17,858)</u>	<u>49,256</u>	<u>31,398</u>	<u>(15,773)</u>	<u>42,733</u>	<u>26,960</u>

17 Related party transactions

Arun Community Church is a charitable company under common control. During the year, the charity was charged rent by Arun Community Church of £77,529 (2022: £66,160) and recharged expenses to Arun Community Church totalling £54,042 (2022: £57,252). The balance outstanding at the year end to Arun Community Church was £185 (2022: £2,800).

Refresh Trading Limited is a partially owned subsidiary. During the year, the charity charged rent and recharged expenses to Refresh Trading Limited totalling £116 (2022: £5,503) and wrote off a debt owed of £1,750 (2022: £Nil). The balance outstanding at the year end to the charity was £2,299 (2022: £4,277).

Accounts

Charity registration number 1107647

Company registration number 05183674 (England and Wales)

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

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A J Harsant
	Mr J A Jolly
	Mr L B Hills
	Ms R L Jupp
	Mr A Gill
Charity number	1107647
Company number	05183674
Registered office	Wickbourne Centre
	Clun Road
	Littlehampton
	West Sussex
	England
Independent examiner	BN17 7DZ
	Oliver Read
	James Todd & Co Limited
	1 & 2 The Barn Oldwick
	West Stoke Road
	Lavant
	Chichester
	West Sussex
	England
	PO18 9AA

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

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ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

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

- To advance the education of the public particularly but not exclusively by providing nursery and adult education in Rustington and the surrounding area;
- To provide or assist in the provision of facilities for recreation or other leisure time occupation in the interests of social welfare with the object of improving the conditions of life for the inhabitants of Rustington and the surrounding area without distinction of sex or of political, religious or other opinions;
- To advance the Christian faith in accordance with the Statement of Beliefs appearing in the schedule hereto in Rustington and such other parts of the United Kingdom and the world as the trustees may from time to time think fit; and
- To relieve poverty and to preserve and protect the good health of the public in Rustington and the surrounding area by providing advice and counselling services.

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.

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 objects of advancing education, providing facilities, promoting the Christian Faith, and relieving poverty, the Charity runs a range of activities and services, engaging with many different people in the local communities.

The Trustees strongly believe that the work of the Charity is for the public benefit. We provide registered pre-school education across two locations, and maintain a large community facility used by multiple agencies to serve thousands of local families, particularly those in deprived areas or with multiple needs.

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

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

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

The Wickbourne Centre

The centre continues to provide the base of operations for Arun Community Church and the West Sussex County Council Arun East Family Hub (Early Help). In line with a long-standing agreement, the council have priority use of most public parts of the building between 9am and 5pm Monday to Friday. During this period, the Early Help service had an internal restructure with various staff changes and closure of other family centres across the county. However, the Wickbourne Centre was considered a priority for the council and continues to be used as an office and service delivery point for the community.

As part of that offer, early Early Help allow the Community Midwife Service and Health Visitor Clinic to operate from the Centre in addition to their other family support services, ensuring the building continues to be a well-used asset in the local community.

Arun Community Church also use the building daily, having priority use at all other times. The church continues to run youth groups, band rehearsals, evening courses, family events and meetings out of the centre. Their staff team work from the building, providing pastoral and practical support alongside the County Council to anyone from the local community.

The Centre has a catering kitchen that is used to provide food to the coffee shop and to the Playcentre (early years childcare service) in the building. Due to the coffee shop being open irregularly, the need for the kitchen has decreased significantly and we temporarily closed it in February 2022. Children in the playcentre now bring packed lunches where needed. We intend to reopen the kitchen in future when things can be more consistent.

During the year, we have continued with regular maintenance and decoration, helping to make the building more welcoming and inviting. This included new branding and logos in line with Arun Community Church. We also appointed into some key roles as previous employees have moved on, these include a Maintenance Lead, a full-time Receptionist, and cleaning staff.

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

Wickbourne Playcentre

The Playcentre is situated within the Wickbourne Centre. After moving from a year-round nursery to term-time only in previous period, the Playcentre has now settled into a good routine, taking up to 32 children per session.

Highlights during the year included installing a new, landscaped garden and outdoor play-space complete with soft-flooring, artificial grass, sandpit, and climbing frame. It has revitalised the outdoor area and the children love using it in all weathers. Another highlight was the Christmas nativity in December where parents came to watch their children perform.

Rustington Playcentre

This Playcentre is situated on the High Street in Rustington Village and continues to enjoy a great reputation locally. There were no significant changes during this period as it continues to operate well. During the summer, the outside paving was replaced. Highlights this year included the Christmas nativity and parties at The Wickbourne Centre.

Refresh Coffee Shop

Refresh is a trading company joint-owned by the Charity and Arun Community Church, providing refreshments inside the centre and creating a more welcoming environment. Recovery from Covid-19 has been challenging without regular activity in the building, so the coffee shop has not been open each day. Instead, we have attempted to open at key times when events are happening, part-staffing with volunteers.

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

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

Principal funding sources

Just over half of the charity income is from our childcare services (56%) including fees from parents and Early Years Free Entitlement. Around 36% comes from use of the Wickbourne Centre building by partners such as Arun Community Church and West Sussex County Council., with the remaining 9% is made up of small grants, charitable donations and sales.

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.

Reserves policy

The Board has established that the Charity will not keep specific reserves of funds for any purpose other than for day-to-day operational costs included in the budget. Some reserves exist within the Charity, but these are allocated to specific projects and expenditure lines. The intention is that the Charity 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 fees and grants received, and other sources of income for the Charity.

Plans for the future

For 2022/23 the Charity aims to maintain its existing activities and services, developing them according to the needs of the beneficiaries. Funds received will continue to be spent broadly in line with the current pattern of expenditure.

It is also planned that the charity will start to review the facilities and use of the Wickbourne Centre post-pandemic, making suggestions for long-term future development for the benefit of the wider community.

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

Structure, governance and management

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

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A J Harsant

Mr J A Jolly

Mr L B Hills

Ms R L Jupp

Mr A Gill

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: WICKBOURNE CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2022

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 Church's Executive Leader and includes input from all existing trustees and external training days for trustees of charities where necessary.

Organisational structure

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

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rest with the Senior and Executive Leaders of Arun Community Church, and their department Managers within the charity.

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

Individual one-to-one supervision occurs regularly for each employee, and managers meet on a monthly basis. The Arun Community Church Leadership also meet on a weekly basis. In this way decisions are taken as to the activities and programmes of the Charity. The full Board meets at least 4 times a year to take decisions relating to finances, pay and organisation matters of the Charity.

Risk management

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

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

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2022

Related parties

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

Arun Community Church

Charity Number 1105394

Company Number 5183641

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

Refresh Trading Limited

Company Number 5591456

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

West Sussex County Council, Arun East Family Hub (Early Help Service)

There is a long-standing partnership between the Charity and the County Council, with an agreement for use of the building. As such, the council have priority use of the centre at set times to provide beneficial services to the local community, particularly for families.

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

Mr L B Hills

Trustee

31 January 2023

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

I report to the trustees on my examination of the financial statements of Arun Community Church: Wickbourne Centre (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Oliver Read

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

Dated: 31 January 2023

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	585	249,535	250,120	-	262,966	262,966
Charitable activities	4	-	50,356	50,356	27,443	-	27,443
Other income	5	150,892	-	150,892	159,881	-	159,881
Total income		<u>151,477</u>	<u>299,891</u>	<u>451,368</u>	<u>187,324</u>	<u>262,966</u>	<u>450,290</u>
<u>Expenditure on:</u>							
Charitable activities	6	<u>200,144</u>	<u>257,158</u>	<u>457,302</u>	<u>398,840</u>	<u>73,858</u>	<u>472,698</u>
Gross transfers between funds		-	-	-	189,108	(189,108)	-
Net (expenditure)/income for the year/							
Net movement in funds		(48,667)	42,733	(5,934)	(22,408)	-	(22,408)
Fund balances at 1 April 2021		<u>32,894</u>	<u>-</u>	<u>32,894</u>	<u>55,302</u>	<u>-</u>	<u>55,302</u>
Fund balances at 31 March 2022		<u><u>(15,773)</u></u>	<u><u>42,733</u></u>	<u><u>26,960</u></u>	<u><u>32,894</u></u>	<u><u>-</u></u>	<u><u>32,894</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		26,650		12,349
Investments	11		1		1
			<u>26,651</u>		<u>12,350</u>
Current assets					
Stocks	12	-		291	
Debtors	13	8,797		6,998	
Cash at bank and in hand		106,340		136,326	
		<u>115,137</u>		<u>143,615</u>	
Creditors: amounts falling due within one year	14	<u>(114,828)</u>		<u>(123,071)</u>	
Net current assets			309		20,544
Total assets less current liabilities			<u>26,960</u>		<u>32,894</u>
Income funds					
Restricted funds			42,733		-
Unrestricted funds			(15,773)		32,894
			<u>26,960</u>		<u>32,894</u>

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 31 January 2023

Mr L B Hills
Trustee

Company registration number 05183674

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Arun Community Church: Wickbourne Centre 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, the principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

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 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 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: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.11 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 a 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.

1.12 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.

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.

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Restricted funds
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	585	-	585	-
Grants	-	249,535	249,535	262,966
	<u>585</u>	<u>249,535</u>	<u>250,120</u>	<u>262,966</u>

4 Charitable activities

	Wickbourne Centre 2022 £	Wickbourne Centre 2021 £
Fees from parents	50,356	27,096
Other fees	-	347
	<u>50,356</u>	<u>27,443</u>

5 Other income

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Bank charges refunded	8,575	-
Room and equipment hire	1,000	31,081
Rent and service charges	141,040	106,337
Catering	277	22,463
	<u>150,892</u>	<u>159,881</u>

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable activities

	Wickbourne Centre 2022 £	Wickbourne Centre 2021 £
Staff costs	337,378	261,880
Depreciation and impairment	8,334	3,578
Postage and stationery	2,922	851
Administration - ACC	-	32,206
Rent and rates	16,630	16,788
Insurance	3,500	3,420
Telephone	829	713
Light and heat	14,925	15,155
Cleaning, repairs and maintenance	31,098	7,421
Mission giving	-	7,000
Food purchases	5,151	6,091
Fees paid	-	462
Loss on disposal - tangible fixed asset	1,941	1,557
Uniforms and training	1,873	7,169
Equipment costs	11,034	36,474
Sundries	15,003	14,289
Donations	-	6,814
	<u>450,618</u>	<u>421,868</u>
Share of support costs (see note 7)	288	43,227
Share of governance costs (see note 7)	6,396	7,603
	<u>457,302</u>	<u>472,698</u>
Analysis by fund		
Unrestricted funds	200,144	398,840
Restricted funds	257,158	73,858
	<u>457,302</u>	<u>472,698</u>

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Administration - ACC	-	-	-	42,786	-	42,786
Bank charges	288	-	288	441	-	441
Audit fees	-	900	900	-	900	900
Legal and professional	-	5,496	5,496	-	6,703	6,703
	<u>288</u>	<u>6,396</u>	<u>6,684</u>	<u>43,227</u>	<u>7,603</u>	<u>50,830</u>
Analysed between						
Charitable activities	<u>288</u>	<u>6,396</u>	<u>6,684</u>	<u>43,227</u>	<u>7,603</u>	<u>50,830</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>22</u>	<u>22</u>
Employment costs	2022	2021
	£	£
Wages and salaries	328,096	254,445
Other pension costs	9,282	7,435
	<u>337,378</u>	<u>261,880</u>

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

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2021	28,716
Additions	25,186
Disposals	(11,852)
At 31 March 2022	42,050
Depreciation and impairment	
At 1 April 2021	16,367
Depreciation charged in the year	8,334
Eliminated in respect of disposals	(9,301)
At 31 March 2022	15,400
Carrying amount	
At 31 March 2022	26,650
At 31 March 2021	12,349

11 Fixed asset investments

	Other investments
Cost or valuation	
At 1 April 2021 & 31 March 2022	1
Carrying amount	
At 31 March 2022	1
At 31 March 2021	1

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

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Stocks

	2022 £	2021 £
Raw materials and consumables	-	291

13 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	5,891	3,991
Prepayments and accrued income	2,906	3,007
	8,797	6,998

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	4,555	845
Other creditors	4,544	20,770
Accruals and deferred income	105,729	101,456
	114,828	123,071

15 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	5,912	20,738	26,650	12,349	-	12,349
Investments	1	-	1	1	-	1
Current assets/(liabilities)	(21,686)	21,995	309	20,544	-	20,544
	(15,773)	42,733	26,960	32,894	-	32,894

ARUN COMMUNITY CHURCH: WICKBOURNE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Related party transactions

Transactions with related parties

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

Refresh Trading Limited is a partially owned subsidiary. During the year, the charity charged rent and recharged expenses to Refresh Trading Limited totalling £5,503 (2021: £7,281). The balance outstanding at the year end to the charity was £4,277 (2021: £3,042).

Accounts

Charity number: 1107647

Company number: 05183674

(England and Wales)

Arun Community Church: Wickbourne Centre

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2021

Arun Community Church: Wickbourne Centre
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For the year ended 31 March 2021

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Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 15
Detailed Statement of Financial Activities	16 to 17

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

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2021. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

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

Recruitment, appointment, and induction of new trustees

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

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

Organisational Structure

The Charity has an appointed Board to oversee the activities of the Wickbourne Centre and the community projects of Arun Community Church. The Senior Leader of Arun Community Church, Mrs R.L. Jupp, is a member of the Board, as is a further employee of Arun Community Church, Mr J. Jolly. The remaining Board are members of Arun Community Church, Mr L. Hills, Mr A. Harsant and Mr A. Gill.

The charity employs a range of staff in order to provide various activities to the community from the Centre and other locations. Each activity has a designated manager who reports to the Executive Leader, J. Jolly on a one-to-one basis for regular supervision meetings. In this way decisions are taken regarding the ongoing issues that arise.

The full Board meets at least 4 times a year to make recommendations relating to finances, pay and organisation matters of the Charity. Because the Charity works closely with Arun Community Church itself, key decisions are related back to the Arun Community Church Board for ratification.

Related Parties

Arun Community Church	Charity Number	1105394	Company Number	5183641
Refresh Trading Ltd	Company Number	5591456		
Littlehampton Children's & Family Centre	A local government service combining health, education and social support departments			

Arun Community Church owns the Wickbourne Centre building as part of its assets. Arun Community Church: Wickbourne Centre is the charity 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: Wickbourne Centre and the Arun Community Church Boards. Appropriate charges for staff, hire of venues and refreshments are cross charged between the two organisations.

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

Risk Management

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

The work has identified a number of minor risks, many of which are covered by insurances. The significant risks are focussed around the provision of safe and secure care for significant numbers of young children, and the risk of injury and loss to them.

OBJECTIVES

Object of the Charity

The principal object of the Charity is to be responsible for the activities of the Wickbourne Centre and some of the community projects of Arun Community Church. The focus of the Charity is within the Wickbourne Centre's immediate neighbourhood and more generally the locality of Littlehampton, Rustington and surrounding area.

Public Benefit

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

Significant Activities

In pursuance of its principal object of supplying a wide range of services to the local community from the resources of the Wickbourne Centre, the Charity runs four core activities:

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

1. Community Centre - a purpose-built space for community activities, shared between Arun Community Church and the West Sussex County Council Children's and Family Centre, plus available to others.
2. Playcentre Nursery - a day nursery for up to 60 children per session, including babies from birth, right up to 5 years of age when children transfer to school.
3. Playcentre Pre-School - a pre-school for children, running a maximum 10 sessions per week, term time only.
4. Catering Kitchen - providing healthy food for the Playcentre Nursery, a daily menu for customers of the Refresh coffee shop, and additional catering for events as required.

From a financial perspective, income to the Charity derives from a number of sources; fees for childcare places, grants for providing childcare places, costs of providing venue and food for courses, meetings and activities and from specific funds allocated by Arun Community Church and Children's Centre for provision of some staff, e.g. receptionist, Premises Manager. Costs for the charity mainly relate to costs of salaries for staff and for maintenance of the building (e.g. heat and light).

ACHIEVEMENTS AND PERFORMANCE

Charitable Activities

In pursuance of its principal object of running the activities of the Wickbourne Centre and some of the community projects of Arun Community Church, the Charity usually engages in a wide range of activities, relating with many different people in the local community. The global Covid-19 pandemic brought huge change and uncertainty in 2020/21, and like most organisations, the Wickbourne Centre had to adapt its operations significantly while in lockdown.

Most activities were paused for several months due to lockdowns and restrictions on gatherings, but the staff and volunteers were able to adapt to provide some support online. The Wickbourne Centre was closed to the public and all staff worked from home which allowed the community midwife service to operate safely from the building in isolation. In this way, the charity was able to continue to offer support and advice from the centre during Covid-19.

Playcentre Nursery - due to the lockdown in March 2020, the nursery was closed for a couple of months, and most staff were unable to work during that time. This prompted a restructure over the summer from an all-year-round provision to becoming a term-time only setting taking children aged 2-4 from September 2020. The charity went through a redundancy process, with some staff leaving and others remaining to take-up the new term-time roles. The new structure has been successful, but the continued uncertainty of Covid-19 and changing restrictions has made running a childcare setting very challenging. The staff team have been incredibly proactive and supportive throughout.

Playcentre Pre-School - Like the Nursery, the Playcentre in Rustington was closed for a couple of months, and most staff were unable to work during that time. The setting remains popular has nearly all sessions are fully booked but as above, the continued uncertainty of Covid-19 and changing restrictions has made it very challenging. Again, the staff team have been incredibly proactive and supportive throughout.

Kitchen at Wickbourne - The kitchen provides both food for the Wickbourne Playcentre and the Refresh Coffee shop in the centre. With lockdowns and restrictions, and without groups or activities in the centre, the kitchen was also closed for much of the year, reopening only to provide meals for children at the Nursery.

Other activities - a whole range of other activities are usually provided out of the Wickbourne Centre, including after school children's clubs, evening Youth Groups, Ladies and Men's Breakfast Meetings, prayer meetings and a host of others, too numerous to mention. These have not occurred in the 2020/21 financial year.

Partnership with Littlehampton Children's and Family Centre

The partnership with West Sussex County Council's Littlehampton Children's and Family Centre continues to be a significant part of the Arun Community Church: Wickbourne Centre company. Most activities were paused for 2020/21 and we hope to see these resume soon.

FINANCIAL REVIEW

Reserves Policy

The Board has established that the Charity will generally not keep specific reserves of funds for any purpose other than for day-to-day operational costs included in the budget. Some reserves do exist at the moment within the Charity but these are allocated to specific projects and expenditure lines and to cover shortfalls in Playcentre expenditure as grants from WSCC remain under review and could create a deficit. The intention is that the Charity 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 fees and grants received, and other sources of income for the Charity.

Investment Powers

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

FUTURE DEVELOPMENTS

For 2021/22 the Charity aims to maintain its existing activities and adapt those activities where necessary in response to the Covid-19 pandemic. The Charity will also continue to be aware of the varying needs of the Littlehampton Children's and Family Centre due to Local Authority changes. Funds given will continue to be spent broadly in line with the current pattern of expenditure, and numbers of children entering the Playcentres will need to be managed to ensure that sufficient funds remain available. New activities will be developed where possible in keeping with the community aspect of the Charity.

SMALL COMPANIES PROVISION

These financial statements have been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

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

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

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Arun Community Church: Wickbourne Centre
Charity registration number	1107647
Company registration number	05183674
Principal address	Wickbourne Centre Clun Road Littlehampton West Sussex BN17 7DZ

Trustees

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

Mr Andrew John Harsant
Mr Jonathan Allen Jolly
Mr Leigh Brian Hills
Mrs Rebecca Louise Jupp
Mr Andrew Gill
(Appointed: 06 August 2020)

Secretary

Mr Steven West
(Resigned: 06 August 2020)

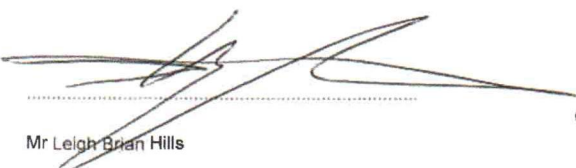
Independent examiners

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

Bankers

HSBC
16 Goring Road
Worthing
BN12 4AW

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



07 December 2021

Mr Leigh Brian Hills

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

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

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

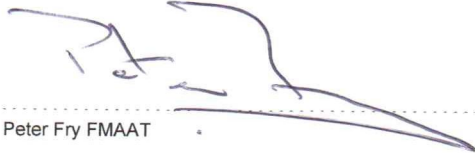
Independent examiners statement

Since the Charitable company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....

Peter Fry FMAAT

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

07 December 2021

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

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Income and endowments from:					
Donations and legacies	2	414	-	414	3,385
Charitable activities	3				
Play Centre - Wickbourne		-	-	-	259,402
Play Centre - Rustington		-	-	-	132,534
Child Care		27,443	262,966	290,409	-
Other trading activities	4	159,290	-	159,290	126,845
Total		187,147	262,966	450,113	522,166
Expenditure on:					
Raising funds	5	-	-	-	(48,511)
Charitable activities	6/7				
Play Centre - Wickbourne		-	-	-	(173,419)
Play Centre - Rustington		-	-	-	(112,541)
Wickbourne Centre		(50,830)	-	(50,830)	(193,976)
Child Care		(347,832)	(73,858)	(421,690)	-
Total		(398,662)	(73,858)	(472,520)	(528,447)
Transfers between funds		189,108	(189,108)	-	-
Net movement in funds		(22,407)	-	(22,407)	(6,281)
Reconciliation of funds					
Total funds brought forward		73,079	-	73,079	61,583
Total funds carried forward		50,672	-	50,672	55,302

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

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	13	12,349	14,310
Investments	14/15	1	1
		12,350	14,311
Current assets			
Stocks	16	291	1,025
Debtors: amounts falling due within one year	17	3,992	36,280
Debtors: amounts falling due after more than one year	17	(36,234)	(34,387)
Cash at bank and in hand		136,325	100,958
		104,374	103,876
Creditors: amounts falling due within one year	18	(33,011)	(29,844)
Net current assets		71,363	74,032
Total assets less current liabilities		83,713	88,343
Provisions for liabilities	19	(33,041)	(33,041)
Net assets		50,672	55,302
The funds of the charity			
Restricted income funds		-	-
Unrestricted income funds		50,672	55,302
Total funds		50,672	55,302

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

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

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

Mr Leigh Brian Hills
Trustee

07 December 2021

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

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

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

Going concern

All income and expenditure has arisen from continuing activities.

Funds

Unrestricted funds:- Unrestricted funds represent funds that are not subject to any restrictions regarding their use and are available for general purposes.

Designated funds:- Funds shown as designated for a particular purpose are also unrestricted.

Restricted funds:- The restricted income of the Charity relates to funds which the donors have placed a restriction and may only be used for the purposes specified.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Donated goods, services and facilities

Resources expended

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

Allocation and apportionment of costs

Support costs are allocated on the basis of actual consumption across the three main areas of charitable activity of the charity, this being deemed the most appropriate and equitable apportionment.

Taxation

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

Tangible fixed assets

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

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

Fixtures and Fittings

25% Reducing balance

Social investments

Stocks and work in progress

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

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

Current asset investments

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

Pensions

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

2. Income from donations and legacies

	2021 £	2020 £
Unrestricted funds		
Donations received	414	3,385
	414	3,385

3. Income from charitable activities

	Unrestricted funds £	Restricted funds £	2021 £	2020 £
<i>Play Centre - Wickbourne</i>				
Grant - West Sussex CC1	-	-	-	10,614
Grant - Nursery Education1	-	-	-	147,516
Fees from parents1	-	-	-	100,343
Other Fees1	-	-	-	380
Milk refunds -	-	-	-	549
	-	-	-	259,402
<i>Play Centre - Rustington</i>				
Grants - West Sussex CC	-	-	-	2,829
Grant - Nursery Education1	-	-	-	119,056
Fees from parents1	-	-	-	10,269
Other Fees1	-	-	-	380
	-	-	-	132,534
<i>Child Care</i>				
Grant - West Sussex CC	-	15,902	15,902	-
Grant - Childcare	-	247,064	247,064	-
Fees from Parents	27,096	-	27,096	-
Other Fees	347	-	347	-
	27,443	262,966	290,409	-
	27,443	262,966	290,409	391,936

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

4. Income earned from other activities

	2021	2020
	£	£
Unrestricted funds		
Room & Equipment Hire	31,081	17,075
Rent & Service Charges	105,923	93,050
Catering Services	22,286	16,720
	159,290	126,845

5. Expenditure on other trading activities

	2021	2020
	£	£
Fund raising events	-	48,511
	-	48,511

6. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Play Centre - Wickbourne	-	-	-	173,419
Play Centre - Rustington	-	-	-	112,304
Wickbourne Centre	-	-	-	147,299
Child Care	347,832	73,858	421,690	-
Support costs	50,830	-	50,830	46,914
	398,662	73,858	472,520	479,936

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

7. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	2021 £	2020 £
Support costs				
Play Centre - Wickbourne				
Staff costs - wages & salaries	-	-	-	121,060
Staff costs - pension contributions	-	-	-	4,872
Depreciation - owned assets	-	-	-	3,016
Uniforms, training etc.	-	-	-	714
Equipments Costs	-	-	-	277
Other consumables	-	-	-	2,618
Cleaning	-	-	-	1,983
Donations	-	-	-	54
Fees paid	-	-	-	1,823
Postage & Stationery	-	-	-	1,277
Sundries	-	-	-	5,852
Rent & Rates	-	-	-	29,873
	-	-	-	173,419
Play Centre - Rustington				
Administration - General	-	-	-	83,330
Staff costs - pension contributions	-	-	-	2,901
Depreciation - owned assets	-	-	-	451
Uniforms, training, etc	-	-	-	1,567
Property Maintenance	-	-	-	662
Equipment costs	-	-	-	348
Other consumables	-	-	-	3,387
Cleaning	-	-	-	544
Food, milk etc	-	-	-	882
Donations	-	-	-	64
Fees paid	-	-	-	576
Sundries	-	-	-	3,229
Rent & Rates	-	-	-	14,600
	-	-	-	112,541
Wickbourne Centre				
Staff costs - wages & salaries	-	-	-	61,467
Administration - ACC	-	42,786	42,786	42,669
Staff costs - pension contributions	-	-	-	3,067
Depreciation - owned assets	-	-	-	4,529
Bank Charges	-	441	441	587
Independent Examination	-	900	900	900
Professional Fees	-	6,703	6,703	2,521
Uniforms, training etc.	-	-	-	1,341
Property Maintenance	-	-	-	6,033
Equipment Costs	-	-	-	12,917
Other Consumables	-	-	-	241

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

Cleaning	-	-	-	10,186
Food, milk etc.	-	-	-	517
Donations	-	-	-	4,000
Fees Paid	-	-	-	9,604
Light & Heat	-	-	-	16,069
Telephone	-	-	-	670
Postage & Stationery	-	-	-	273
Sundries	-	-	-	9,509
Rent & Rates	-	-	-	3,276
Insurance	-	-	-	3,600
	-	50,830	50,830	193,976
Child Care				
Staff costs - wages & salaries	254,445	-	254,445	-
Administration - ACC	32,206	-	32,206	-
Staff costs - pension contributions	7,435	-	7,435	-
Depreciation - owned assets	3,578	-	3,578	-
Loss on disposal - tangible fixed assets	1,557	-	1,557	-
Food Purchases	4,620	-	4,620	-
Uniforms, training etc..	7,169	-	7,169	-
Equipment Costs	36,474	-	36,474	-
Other Consumables	7,717	-	7,717	-
Cleaning	7,421	-	7,421	-
Food, milk etc...	1,470	-	1,470	-
Donations	6,869	-	6,869	-
Fees Paid	462	-	462	-
Light & Heat	15,155	-	15,155	-
Telephone	713	-	713	-
Postage & Stationery	852	-	852	-
Sundries	6,339	-	6,339	-
Rent & Rates	16,788	-	16,788	-
Insurance	3,420	-	3,420	-
Mission Giving	7,000	-	7,000	-
	421,690	-	421,690	-
	421,690	50,830	472,520	479,936

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

8. Analysis of support costs

	2021	2020
	£	£
Wickbourne Centre		
Management		
Administration - General	-	237
Administration - ACC	42,786	42,669
Bank Charges	441	587
	43,227	43,493
Governance costs		
Independent Examination	900	900
Professional Fees	6,703	2,521
	7,603	3,421
	50,830	46,914

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of owned fixed assets	3,578	7,996
Staff pension contributions	7,435	10,840
(Gain)/Loss on disposal of tangible fixed assets	1,557	-

10. Staff costs and emoluments

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

	2021	2020
	£	£
Salaries and wages	254,445	294,675
Social security costs	74,992	42,669
Pension costs	7,435	10,840
	336,873	348,183

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

	2021	2020
Charitable	22	0
Generating funds	0	0
	22	0

12. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2020 £
Income and endowments from:			
Donations and legacies	3,387	(2)	3,385
Charitable activities	111,921	280,015	391,936
Other trading activities	126,845	-	126,845
Total	242,153	280,013	522,166
Expenditure on:			
Raising funds	(48,511)	-	(48,511)
Charitable activities	(193,976)	(285,960)	(479,936)
Total	(242,487)	(285,960)	(528,447)
Transfers between funds	(5,947)	5,947	-
Net movement in funds	(6,281)	-	(6,281)
Reconciliation of funds			
Total funds brought forward	61,583	-	61,583
Total funds carried forward	55,302	-	55,302

13. Tangible fixed assets

Cost or valuation	Fixtures and Fittings £
At 01 April 2020	36,936
Disposals	(8,219)
At 31 March 2021	28,716
Depreciation	
At 01 April 2020	19,452
Disposals	(6,662)
Charge for year	3,578
At 31 March 2021	16,367
Net book values	
At 31 March 2021	12,350
At 31 March 2020	17,484

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

Investments

14. Analysis of movement of commercial investments

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

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

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

16. Stocks and work in progress

	2021 £	2020 £
Stocks of raw materials	291	1,025
	291	1,025

17. Debtors

	2021 £	2020 £
Amounts due within one year:		
Trade debtors	-	18,314
Amounts due by group and associated undertakings	3,504	13,998
Other debtors	488	3,968
	3,992	36,280
Amounts due after more than one year:		
Prepayments and accrued income	(36,234)	(34,387)
	(36,234)	(34,387)

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

18. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	845	20,032
Other creditors	2,992	5,237
Accruals and deferred income	29,174	4,575
	33,011	29,844

19. Provisions for liabilities and charges

	Provision for Maintenance £
Provision at 01 April 2020	33,041
Provision at 31 March 2021	33,041

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

	2021	2020
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Gifts & Donations -	414	3,385
	414	3,385
Charitable activities		
Grant - West Sussex CC (Play Centre - Wickbourne)	-	10,614
Grant - Nursery Education (Play Centre - Wickbourne)	-	147,516
Fees from parents (Play Centre - Wickbourne)	-	100,343
Other Fees (Play Centre - Wickbourne)	-	380
Milk refunds (Play Centre - Wickbourne)	-	549
Grants - West Sussex CC (Play Centre - Rustington)	-	2,829
Grant - Nursery Education (Play Centre - Rustington)	-	119,056
Fees from parents (Play Centre - Rustington)	-	10,269
Other Fees (Play Centre - Rustington)	-	380
Grant - West Sussex CC (Child Care)	15,902	-
Grant - Childcare (Child Care)	247,064	-
Fees from Parents (Child Care)	27,096	-
Other Fees (Child Care)	347	-
	290,409	391,936
Other trading activities		
Income from Room & Equipment Hire	31,081	17,075
Income from Rent & Service Charges	105,923	93,050
Income from Catering Services	22,286	16,720
	159,290	126,845
Total incoming resources	450,113	522,166
EXPENDITURE		
Other trading activities		
Fund raising events	-	(48,511)
	-	(48,511)
Charitable activities		
Cost of direct charitable activity (Play Centre - Wickbourne)	-	(173,419)
Cost of direct charitable activity (Play Centre - Rustington)	-	(112,304)
Cost of direct charitable activity (Wickbourne Centre)	-	(147,299)
Cost of direct charitable activity (Child Care)	(421,690)	-
	(421,690)	(433,022)
SUPPORT COSTS		
Management		
Management (Play Centre - Rustington)	-	(237)
Management (Wickbourne Centre)	(43,227)	(43,256)
	(43,227)	(43,493)
Governance costs		
Governance costs (Wickbourne Centre)	(7,603)	(3,421)
	(7,603)	(3,421)

Arun Community Church: Wickbourne Centre
Detailed Statement of Financial Activities
For the year ended 31 March 2021

Total resources expended	(472,520)	(528,447)
Net Expenditure	(22,407)	(6,281)