

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

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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	

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# 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

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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

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#### 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

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#### 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

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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

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#### 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

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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							
<b>Income and endowments from:</b>							
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
<b>Total income</b>		139,885	300,430	440,315	151,477	299,891	451,368
<b>Expenditure on:</b>							
Charitable activities	7	140,913	294,964	435,877	200,144	257,158	457,302
<b>Net (outgoing)/incoming resources before transfers</b>		(1,028)	5,466	4,438	(48,667)	42,733	(5,934)
Gross transfers between funds		13,679	(13,679)	-	-	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		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
<b>Fund balances at 31 March 2023</b>		(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	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		20,818		26,650
Investments	13		1		1
			<u>20,819</u>		<u>26,651</u>
<b>Current assets</b>					
Debtors	14	4,472		8,797	
Cash at bank and in hand		97,946		106,340	
		<u>102,418</u>		<u>115,137</u>	
<b>Creditors: amounts falling due within one year</b>	15	(91,839)		(114,828)	
Net current assets			10,579		309
<b>Total assets less current liabilities</b>			<u>31,398</u>		<u>26,960</u>
<b>Income funds</b>					
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

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#### 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

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

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

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

##### 1.6 Tangible fixed assets

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

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

Fixtures and fittings	25% reducing balance
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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

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#### 1 Accounting policies

(Continued)

##### 1.10 Financial instruments

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

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

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

##### *Basic financial assets*

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

<b>6</b>	<b>Other income</b>	<b>(Continued)</b>	
<b>7</b>	<b>Charitable activities</b>		
		<b>Wickbourne Centre 2023 £</b>	<b>Wickbourne Centre 2022 £</b>
	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
		<hr/>	<hr/>
		433,768	450,618
	Share of support costs (see note 8)	309	288
	Share of governance costs (see note 8)	1,800	6,396
		<hr/>	<hr/>
		435,877	457,302
		<hr/>	<hr/>
	<b>Analysis by fund</b>		
	Unrestricted funds	140,913	200,144
	Restricted funds	294,964	257,158
		<hr/>	<hr/>
		435,877	457,302
		<hr/>	<hr/>



# 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>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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 £
<b>Cost</b>	
At 1 April 2022	42,050
At 31 March 2023	42,050
<b>Depreciation and impairment</b>	
At 1 April 2022	15,400
Depreciation charged in the year	5,832
At 31 March 2023	21,232
<b>Carrying amount</b>	
At 31 March 2023	20,818
At 31 March 2022	26,650

### 13 Fixed asset investments

	Other investments
<b>Cost or valuation</b>	
At 1 April 2022 & 31 March 2023	1
<b>Carrying amount</b>	
At 31 March 2023	1
At 31 March 2022	1

### 14 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
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).