

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.



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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



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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 |
| | <hr/> |
| At 31 March 2024 | 49,743 |
| | <hr/> |
| Depreciation and impairment | |
| At 1 April 2023 | 21,232 |
| Depreciation charged in the year | 6,413 |
| | <hr/> |
| At 31 March 2024 | 27,645 |
| | <hr/> |
| Carrying amount | |
| At 31 March 2024 | 22,098 |
| | <hr/> <hr/> |
| At 31 March 2023 | 20,818 |
| | <hr/> <hr/> |

14 Fixed asset investments

| | Other investments £ |
|---------------------------------|------------------------|
| Cost or valuation | |
| At 1 April 2023 & 31 March 2024 | 1 |
| | <hr/> |
| Carrying amount | |
| At 31 March 2024 | 1 |
| | <hr/> <hr/> |
| At 31 March 2023 | 1 |
| | <hr/> <hr/> |

| | 2024 £ | 2023 £ |
|-----------------------------|-------------|-------------|
| Other investments comprise: | | |
| Investments in subsidiaries | 1 | 1 |
| | <hr/> <hr/> | <hr/> <hr/> |

Notes

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).

| | |
|-------------------------|--|
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