

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

CONTENTS

	Page
Trustees' report	1 - 5
Statement of trustees' responsibilities	6
Independent examiner's report	7
Statement of financial activities	8 - 9
Balance sheet	10 - 11
Notes to the financial statements	12 - 23

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>137,572</u>		<u>95,753</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	-
		<u>2,998</u>	<u>-</u>

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