

HAILSHAM FRONTIERS CHARITABLE TRUST

England & Wales - Charity number 1118740

Details

Other names HAILSHAM FRONTIERS CHARITABLE TRUST LIMITED

Status Registered

Legal form Charitable company

Company number [06033909](#)

Registered 2007-04-10

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

Contact

Address The Ropemaker Centre
Units G1 and G2
South Road
Hailsham
East Sussex
BN27 3GY

Phone 01323844428

Email admin@christchurchhailsham.org

Website www.christchurchhailsham.org

Activities

Objects: (A) TO ADVANCE THE CHRISTIAN FAITH BY SUCH MEANS AS THE CHARITY SHALL DETERMINE FROM TIME TO TIME INCLUDING PROVIDING FACILITIES FOR CHRISTIAN WORSHIP, PRAYER, FELLOWSHIP, AND TEACHING OF THE SCRIPTURES AND PROVIDING OPPORTUNITIES, PREMISES AND RESOURCES TO STUDY AND DISCUSS CHRISTIAN EVANGELICAL DOCTRINE AND LIFESTYLE IN ACCORDANCE WITH THE STATEMENT OF FAITH SET OUT IN THE APPENDIX HERETO.(B) TO RELIEVE SICKNESS, POVERTY, HARDSHIP AND PERSONS IN NEED BY VIRTUE OF THEIR AGE OR SOCIAL OR ECONOMIC CIRCUMSTANCES.(C) TO ADVANCE THE EDUCATION OF YOUNG PEOPLE OR ADULTS, IN PARTICULAR EDUCATION WITH A CHRISTIAN ETHOS.(D) TO FURTHER SUCH OTHER CHARITABLE PURPOSES AS THE CHARITY SHALL FROM TIME TO TIME IN ITS ABSOLUTE DISCRETION DETERMINE.

Activities: Communicating the Gospel of Jesus Christ and teachings of the Bible to every generation

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Amateur Sport
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- East Sussex

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £464,405 | £283,269 | - | - |
| 2024-03-31 | £411,238 | £315,058 | - | - |
| 2023-03-31 | £308,193 | £267,935 | - | - |
| 2022-03-31 | £268,001 | £237,763 | - | - |
| 2021-03-31 | £247,114 | £202,653 | - | - |

Trustees

| Name | Role | Appointed |
|-----------------------|------|------------|
| Nairne Elise Joyes | | 2020-09-28 |
| PHILIP GLANVILLE REAH | | |
| SANDRA JUNE COLTMAN | | |
| STEPHEN PHILIP MEWETT | | |

HAILSHAM FRONTIERS CHARITABLE TRUST

England & Wales - Charity number 1118740

Accounts

Charity registration number 1118740 (England and Wales)

Company registration number 06033909

HAILSHAM FRONTIERS CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



Caladine

Chartered Certified Accountants

HAILSHAM FRONTIERS CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|--|
| Trustees | S Coltman S Mewett P Reah J Caladine N Joyes |
| Secretary | S Coltman |
| Charity number (England and Wales) | 1118740 |
| Company number | 06033909 |
| Principal address | Christchurch The Ropemaker Centre, Units G1 & G2 South Road Hailsham East Sussex BN27 3GY |
| Registered office | Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF |
| Independent examiner | David Guest FCA UHY Hacker Young (S.E.) Limited 168 Church Road Hove East Sussex BN3 2DL |
| Bankers | HSBC 94 Terminus Road Eastbourne East Sussex BN21 3ND |

HAILSHAM FRONTIERS CHARITABLE TRUST

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HAILSHAM FRONTIERS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's Memorandum and Articles of Association, 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 objects of the trust continued to be that of communicating the Gospel of Jesus Christ and the teachings of the Bible in practical ways relevant to every generation.

Aims and purposes

ChristChurch Hailsham has continued its mission to reach Hailsham and the surrounding area through the proclamation and demonstration of the Christian faith. As a Church, we wholeheartedly embrace doctrines and beliefs historically held by evangelicals. We look to advance the Christian faith through evangelism, social action, education, relief of poverty and through ecumenical activities.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake. The Trustees believe that the principle objects, aims and activities as described in this report provide adequate disclosure in accordance with the Charities Commission public benefit reporting requirements.

Achievements and performance

General Church Life

The church continues to grow with people from increasingly diverse backgrounds, which we view very positively. Over the year the local council has on several occasions asked for our help in welcoming people from differing backgrounds to the area.

The church continues to promote its attenders to be actively involved in our community, to be hard workers in their jobs and good citizens. There is an increasing sense of the presence of God on our meetings that we are excited about and praying for. There is also a growing passion amongst our regulars to understand the bible in a greater way, not just academically but applying its teachings to our lives.

Children's work

This year our Sunday morning activities have included the theme of Pirates where we looked at God's word being the best treasure. Many of the children learned the books of the bible in order as part of a special challenge. We then moved on to looking at the person, gifts and fruits of the Holy Spirit, and during this last term we have been looking at the "I am" sayings of Jesus. Our great team support children from 0-11 to know more about God and his love for us, as well as encountering Him for themselves. At Christmas the children enjoyed taking part in a choreographed dance and it was great to see all ages taking part.

Years 5 and 6 are invited to an after-school group focused on going a bit deeper, exploring big questions and considering how the bible applies to their own lives. This group often has visiting speakers from the church community, as well as social activities and practical acts of service like litter picking!

We continue to run holiday events, recently expanding to run two sessions in a morning to meet the growing demand. These involve up to 100 children and involve bible stories, craft, games, sports and puppets. The holiday events are mostly attended by families from the local community.

Little Gems and Baby Gems

Our morning toddler group continues and is attended by around 50 families each week. Sessions involve craft, free-play, bible stories, singing and refreshments. It is a good place for parents and carers to develop friendships and support each other. Our team are excellent at encouraging those who are struggling with difficult times.

The baby group is smaller and attendance varies between 10 and 20 parents and babies each week. Parents appreciate a quiet safe space for their non-mobile, crawling or just walking babies to play.

HAILSHAM FRONTIERS CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2025

Youth

It has been a year of change at ChristChurch with our paid Youth Worker moving away to get married in September. Despite this massive loss, the work has been brilliantly continued by a team of volunteers.

The Friday night continues to run with lots of fun activities and a 5 minute spotlight teaching where the young people are encouraged to consider the bigger questions in life, and how they can make positive decisions for their life.

2 times a month on a Sunday evening we have a younger youth Life Group for those between school years 7-9, and 3 times a month on a Monday evening we run the older youth Life Group for school years 10-13. These are opportunities to go deeper into God's word, and help the young people who want to, grow in their understanding of the Bible and how God encourages us to live.

The youth have had NewDay festival running in August 2024 where we took just under 30 young people up to Norfolk showground for a week of camping, fellowship, worship, seminars and opportunities to disciple and mentor. We saw a number of breakthroughs and conversations came from this week. New friendships develop amongst the group and a greater sense of community is fostered. We also provide our own Youth retreat in February 2025 where we took our young people away to have lots of fun activities and learn about the Holy Spirit for 3 days.

The Christian Union has continued to run weekly at Hailsham Community College. It runs during the lunchtimes and we have been going through the book "A purpose driven life," by Rick Warren. From being engaged in the local secondary school, we occasionally see some of new people who turn up there start attending our Friday Night activities.

Overall, it was a great 12 months, despite having no one in a paid capacity pulling the work together. Whilst the volunteers have done an outstanding job, it is our hope that next year we are able to recruit someone to the post as youth worker next year to provide overall leadership and vision to the work.

Play Therapy

Play therapy sessions have taken place this year in a local school for one morning a week. Around 9-10 children have benefited from taking part in the sessions and have made progress in their therapeutic goals. Parents have really appreciated this provision which they would not otherwise be able to access.

Global Cafe

With the closing of the migrant centre locally, the demand for English lessons has dropped significantly from being a weekly activity to more tailored one to one session basis. However, the team are now using the time to visit local refugee families that have been settled in the town and surrounding area.

Overseas

ChristChurch continues to play its part in fulfilling the Great Commission given by Jesus in Matthew 28. We have maintained our regular work overseas in Bulgaria, Uganda, South Sudan and other countries in the Horn of Africa, where we work alongside our partner churches and NGOs to encourage and support them advance the Christian religion. In addition to this we have sent one of the elders and his family to Germany to live and support the Jesus Haus Church in Hernhut.

Building Project

The building project continues with us being able to raise an additional £60,000 in March 2025. The trustees have agreed to seek finances for the further £80,000 that we need to complete the work on the upstairs room and bathroom. In addition, through grant funding from Veolia we were able to instal Solar Panels on the roof of our building. This is predicted to significantly reduce the amount of electricity we use over the coming years as well as being more environmentally friendly.

Foodbank

ChristChurch is actively involved in Hailsham Foodbank with 4 of its trustees being part of ChristChurch and many of its volunteers and workers being part of our church. The work of the Foodbank in conjunction with our CMA work is having a positive impact on addressing poverty in the Hailsham area.

HAILSHAM FRONTIERS CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2025

Community Money Advice

Over the last year, we have continued to work closely with our current clients and have been able to add new clients and expand the help that we have provided. The total amount of debt that we are managing with our clients is £218,596.87. We have had 19 clients that we have been working with during the last year, out of these we are working towards applying for a DRO for 9 clients. We have had 3 cases closed that have found financial support from a family member, and 2 who we will have a final review, and their cases closed due to their increased confidence with moving their finances forward. We have 4 active debt advisors, and we would like to extend our volunteer pool and to provide them with relevant training increasing the size of the team as we have an increasing number of clients needing appointments with a waiting list of 8.

We have provided foodbank vouchers for our clients that have required them during the time that they have been working with us and seeing that when things have been put in place the reduction of needing the foodbank.

Working with the Foodbank our clients we have been able to contact Caroline and CAB who runs a drop in at the foodbank and she has been able to refer clients to CMA. We have also been able to refer to Keys at Christchurch Hailsham. We have received referrals from BHT Sussex and Housing, Adult social care and Early years family support workers and other supporting agencies and local churches.

We hope that our services at CMA, will continue to assist and help with our clients' financial freedom and hope for the future.

KEYS addiction support

Keys The Hailsham KEYS Project continues grow and provide the required support to those seeking freedom from addiction. Following the 3 KEY principles to freedom from addiction (Spiritual, Community and Medical), the Hailsham KEYS Centre continues to offer assisted detox support in conjunction with the individual's GP, support to connect with a recovery community, the wider church community and support to pursue spiritual freedom through a Christian 12-step recovery program and prayer ministry. We provide all aspects of support to individuals including stabilisation, detox, relapse prevention, recovery groups, befriender support and access to dedicated prayer and spiritual ministry. In addition we are starting to work with a number of Christian Rehabilitation Centres to provide longer term addiction recovery support for individuals requiring it.

Financial review

The Trustees report a surplus for the year on general fund operations of £270,280 after transfers. The unrestricted funds at 31 March 2025 amounted to £826,161.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months contractual expenditure calculated to be £40,000. The Trustees consider that reserves at this level will ensure that in the event of significant drop in funding they would be able to continue the Charity's activities whilst consideration was given to ways in which different funds may be raised.

Risk management

The Trustees have continued to assess the major risks to which the Charity is exposed and in particular safe guarding issues and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and governed by a Memorandum and Articles of Association dated 20 December 2006.

HAILSHAM FRONTIERS CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2025

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:

S Coltman
S Mewett
P Reah
J Caladine
N Joyes

None of the Trustees has any beneficial interest in the company. All of the Trustees are directors of the company and guarantee to contribute £1 in the event of a winding up.

Qualifying third party indemnity provisions

Trustees are appointed by the majority vote of members of the company in general meeting. Only candidates of sufficient spiritual maturity are appointed. Training and induction is applied as necessary.

The Trust is managed on a day to day basis by the church elders Mr S Fry, Mr R Williams and Mr C Joyes together with support office and pastoral staff all who report to the Trustees who meet on a regular basis.

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



P Reah
Chairman

5 December 2025

HAILSHAM FRONTIERS CHARITABLE TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees, who are also the directors of Hailsham Frontiers Charitable Trust 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 Trust 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 Trust 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 Trust 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 Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HAILSHAM FRONTIERS CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HAILSHAM FRONTIERS CHARITABLE TRUST

I report to the Trustees on my examination of the financial statements of Hailsham Frontiers Charitable Trust (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Trust (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 Trust 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 Trust'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.

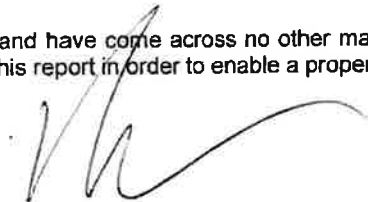
Independent examiner's statement

Since the Trust'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 Trust 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.



David Guest FCA
UHY Hacker Young (S.E.) Limited
168 Church Road
Hove
East Sussex
BN3 2DL

Date: 11/12/25

HAILSHAM FRONTIERS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

| | Notes | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---------------------------------------|-------|---------------------------------|-------------------------------|--------------------|---------------------------------|-------------------------------|--------------------|
| Income from: | | | | | | | |
| Donations and grants | 3 | 248,378 | 214,025 | 462,403 | 229,149 | 181,114 | 410,263 |
| Investments | 4 | 2,002 | - | 2,002 | 975 | - | 975 |
| Total income | | <u>250,380</u> | <u>214,025</u> | <u>464,405</u> | <u>230,124</u> | <u>181,114</u> | <u>411,238</u> |
| Expenditure on: | | | | | | | |
| Charitable activities | 5 | 260,865 | 22,404 | 283,269 | 245,836 | 69,222 | 315,058 |
| Total expenditure | | <u>260,865</u> | <u>22,404</u> | <u>283,269</u> | <u>245,836</u> | <u>69,222</u> | <u>315,058</u> |
| Net income/(expenditure) | | (10,485) | 191,621 | 181,136 | (15,712) | 111,892 | 96,180 |
| Transfers between funds | 17 | 280,765 | (280,765) | - | 14,500 | (14,500) | - |
| Net movement in funds | 7 | 270,280 | (89,144) | 181,136 | (1,212) | 97,392 | 96,180 |
| Reconciliation of funds: | | | | | | | |
| Fund balances at 1 April 2024 | | 555,881 | 141,018 | 696,899 | 557,093 | 43,626 | 600,719 |
| Fund balances at 31 March 2025 | | <u>826,161</u> | <u>51,874</u> | <u>878,035</u> | <u>555,881</u> | <u>141,018</u> | <u>696,899</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HAILSHAM FRONTIERS CHARITABLE TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|--|-------|----------------|----------------|----------------|----------------|
| Fixed assets | | | | | |
| Property, Fixtures & Equipment | 11 | | 1,010,295 | | 733,485 |
| Current assets | | | | | |
| Trade and other receivables | 12 | 19,669 | | 24,801 | |
| Cash at bank and in hand | | 83,288 | | 147,709 | |
| | | <u>102,957</u> | | <u>172,510</u> | |
| Current liabilities | 14 | (215,217) | | (42,483) | |
| Net current (liabilities)/assets | | | (112,260) | | 130,027 |
| Total assets less current liabilities | | | 898,035 | | 863,512 |
| Non-current liabilities | 15 | | (20,000) | | (166,613) |
| Net assets | | | <u>878,035</u> | | <u>696,899</u> |
| Income funds | | | | | |
| Restricted funds | 17 | | 51,874 | | 141,018 |
| Unrestricted funds | | | 826,161 | | 555,881 |
| | | | <u>878,035</u> | | <u>696,899</u> |

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

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

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

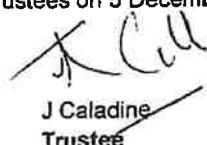
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 5 December 2025

P Reah
Trustee



J Caladine
Trustee



Company Registration No. 06033909

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Company information

Hailsham Frontiers Charitable Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's Memorandum and Articles of Association, 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)". The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Trust. 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 Trust 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 unless the funds have been designated for other purposes.

The charity maintains an unrestricted general fund to oversee the day to day operations of the church. Special projects being part of the core work of the church are separated out within the internal accounting records of the Trust.

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

1.4 Income

Income is recognised when the Trust 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 Trust 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 Trust 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.

HAILSHAM FRONTIERS CHARITABLE TRUST

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.

Resources are expended in the period in which they are incurred and allocated to the particular cost centre to which they relate.

1.6 Property, plant and equipment

Property, fixtures and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

The initial conversion costs of the freehold building from a warehouse to a building suitable for church related activities were written off against reserves in 2014/15, as per the opinion of the trustees this did not enhance the value of the building.

Phase 2 construction work creating a mezzanine floor was capitalised to the Balance Sheet and added to the original cost of the property.

Phase 3 construction work enhancing and extending the mezzanine floor was commenced and capitalised to the Balance Sheet in the year.

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 basis:

| | |
|-----------------------------|---|
| Freehold Land and Buildings | 2% on a straight line basis on the building element |
| Fixtures and equipment | Varying rate on a straight line basis |

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.

With effect from 1 April 2020, only fixtures, fittings and equipment costing above £1,000 are capitalised.

1.7 Impairment of non-current assets

At each reporting end date, the Trust 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).

1.8 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.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.9 Financial instruments

The Trust 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 Trust's balance sheet when the Trust 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 trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1.10 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 Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 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 Trust'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.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and grants

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 238,600 | 84,120 | 322,720 | 229,149 | 141,738 | 370,887 |
| Grants | 9,778 | 129,905 | 139,683 | - | 39,376 | 39,376 |
| | <u>248,378</u> | <u>214,025</u> | <u>462,403</u> | <u>229,149</u> | <u>181,114</u> | <u>410,263</u> |
| Donations and gifts | | | | | | |
| Gifts and donations | 208,086 | 1,438 | 209,524 | 192,204 | 2,712 | 194,916 |
| Tax recoverable (on regular offerings) | 30,514 | - | 30,514 | 36,945 | - | 36,945 |
| Gift days (including gift aid) | - | 82,409 | 82,409 | - | 137,756 | 137,756 |
| Fellowship giving | - | 273 | 273 | - | 1,270 | 1,270 |
| | <u>238,600</u> | <u>84,120</u> | <u>322,720</u> | <u>229,149</u> | <u>141,738</u> | <u>370,887</u> |

4 Income from investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | <u>2,002</u> | <u>975</u> |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

| | Church activities | Church activities |
|---|----------------------|----------------------|
| | 2025 | 2024 |
| | £ | £ |
| Direct costs | | |
| Staff costs | 124,916 | 131,794 |
| Depreciation and impairment | 22,528 | 12,133 |
| Church activities | 12,443 | 10,596 |
| Gift Day allocation | 10,000 | 40,398 |
| Licenses and registrations | 1,433 | 1,362 |
| Training and ministry development | 10,864 | 8,359 |
| Rent of manse | 14,880 | 14,880 |
| Travelling expenses | - | 631 |
| Printing, publishing and stationery | 3,767 | 5,059 |
| Mortgage interest | 16,807 | 17,921 |
| Grants and gifts | 13,142 | 11,570 |
| Gifts to speakers | 550 | 396 |
| Direct costs - CMA / Keys / Little Gems / Reflect / Fellowship / Sojourners | 7,649 | 10,877 |
| | <u>238,979</u> | <u>265,976</u> |
| Share of support and governance costs (see note 6) | | |
| Support | 39,244 | 44,861 |
| Governance | 5,046 | 4,221 |
| | <u>283,269</u> | <u>315,058</u> |
| Analysis by fund | | |
| Unrestricted funds | 260,865 | 245,836 |
| Restricted funds | 22,404 | 69,222 |
| | <u>283,269</u> | <u>315,058</u> |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

| 6 | Support costs allocated to activities | 2025 | 2024 |
|---|--|---------------|---------------|
| | | £ | £ |
| | Staff costs | 8,071 | 6,953 |
| | Service charge | 3,476 | 3,211 |
| | Insurance | 3,002 | 2,275 |
| | Advertising | 216 | 1,503 |
| | Repairs and maintenance (general) | 3,684 | 6,445 |
| | Utilities | 13,941 | 13,268 |
| | Telephone | 1,093 | 1,309 |
| | Small equipment (camera sale included) | (95) | 2,476 |
| | Contractor costs | 3,974 | 5,089 |
| | Sundry | 365 | 255 |
| | Computer and IT costs | 1,517 | 2,077 |
| | Governance costs | 5,046 | 4,221 |
| | | <u>44,290</u> | <u>49,082</u> |
| | <u>Analysed between:</u> | | |
| | Church activities | <u>44,290</u> | <u>49,082</u> |
| | | 2025 | 2024 |
| | | £ | £ |
| | Governance costs comprise: | | |
| | Accountancy and payroll | 3,446 | 2,781 |
| | Independent examination | 1,600 | 1,440 |
| | | <u>5,046</u> | <u>4,221</u> |
| | | 2025 | 2024 |
| | | £ | £ |
| 7 | Net movement in funds | | |
| | The net movement in funds is stated after charging/(crediting): | | |
| | Fees payable for the independent examination of the charity's financial statements | - | - |
| | Depreciation of owned property, plant and equipment | 22,528 | 12,133 |
| | | <u>22,528</u> | <u>12,133</u> |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Trustees

Mrs E Reah, wife of Trustee Mr P Reah, was paid a salary of £17,870 (2024: £17,310) and pension contributions of £893 (2024: £868) during the year.

Professional fees of £3,446 (2024: £2,856) were paid to Caladine Ltd (a firm of which Mr J Caladine, Trustee, is a Director) for accounting and payroll services.

Salaries were paid of £22,502 (2024: £21,815) to C Joyes and £12,552 (2024: £12,120) to J Joyes being relatives of N Joyes, a Trustee.

Pension contributions were also paid of £1,125 (2024: £1,070) to C Joyes and £627 (2024: £606) to J Joyes.

Except as disclosed above, none of the Trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

There were regular donations by the Trustees and their spouses of £26,105 (2024: £23,950) to the Trust during the year.

9 Employees

The average monthly number of full and part time employees during the year was:

| | 2025 Number | 2024 Number |
|----------------|----------------|----------------|
| Pastoral | 7 | 7 |
| Administration | 1 | 1 |
| Total | 8 | 8 |

Employment costs

| | 2025 £ | 2024 £ |
|-----------------------|-----------|-----------|
| Wages and salaries | 124,039 | 129,131 |
| Social security costs | 2,888 | 3,199 |
| Other pension costs | 6,060 | 6,417 |
| | 132,987 | 138,747 |

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

Remuneration of key management personnel

The remuneration of key management personnel (including wages and employers social security and pension contributions) is as follows.

| | 2025 £ | 2024 £ |
|------------------------|-----------|-----------|
| Aggregate compensation | 36,542 | 35,123 |

In addition, housing was provided at a cost of £14,880 (2024: £14,880).

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Taxation

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

11 Property, Fixtures & Equipment

| | Freehold Land and Buildings | Fixtures and equipment | Total |
|------------------------------------|-----------------------------|------------------------|-----------|
| | £ | £ | £ |
| Cost | | | |
| At 1 April 2024 | 801,681 | 57,983 | 859,664 |
| Additions | 254,052 | 45,286 | 299,338 |
| At 31 March 2025 | 1,055,733 | 103,269 | 1,159,002 |
| Depreciation and impairment | | | |
| At 1 April 2024 | 78,519 | 47,660 | 126,179 |
| Depreciation charged in the year | 10,557 | 11,971 | 22,528 |
| At 31 March 2025 | 89,076 | 59,631 | 148,707 |
| Carrying amount | | | |
| At 31 March 2025 | 966,657 | 43,638 | 1,010,295 |
| At 31 March 2024 | 723,162 | 10,323 | 733,485 |

Note

The building has been revalued as at 1 July 2025 by SHW Chartered Surveyors in the sum of £1,040,000.

12 Trade and other receivables

| | 2025 | 2024 |
|--------------------------------------|--------|--------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Other Receivables (Gift Aid) | 19,669 | 24,801 |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

| 13 Borrowings | 2025 | 2024 |
|-------------------------|----------------|----------------|
| | £ | £ |
| Bank loans - secured | 183,420 | 198,758 |
| Loan (Church member) | 40,000 | - |
| | <u>223,420</u> | <u>198,758</u> |
| Payable within one year | 203,420 | 32,145 |
| Payable after one year | <u>20,000</u> | <u>166,613</u> |

Notes

1) The HSBC bank loan of £350,000 commenced April 2013 repayable over twenty years at 3.75% over base rate per annum, secured by a legal charge over Unit G1 and G2, Ropemaker Park, Hailsham. This was repaid on the 26 September 2025, replaced by a loan from Kingdom Bank at 6.40% over 15 years.

2) The Church member loan which is interest free and unsecured us due for repayment, part in 2025/26 and part in 2026/27.

| 14 Current liabilities | Notes | 2025 | 2024 |
|------------------------------------|-------|----------------|---------------|
| | | £ | £ |
| Bank loans - secured | 13 | 183,420 | 32,145 |
| Other loans - unsecured | 13 | 20,000 | - |
| Other taxation and social security | | 1,857 | 2,113 |
| Accruals and deferred income | | 9,940 | 8,225 |
| | | <u>215,217</u> | <u>42,483</u> |

| 15 Non-current liabilities | Notes | 2025 | 2024 |
|----------------------------|-------|---------------|----------------|
| | | £ | £ |
| Bank loans - secured | 13 | - | 166,613 |
| Other loans - unsecured | 13 | 20,000 | - |
| | | <u>20,000</u> | <u>166,613</u> |

| 16 Retirement benefit schemes | 2025 | 2024 |
|---|--------------|--------------|
| Defined contribution schemes | £ | £ |
| Charge to profit or loss in respect of defined contribution schemes | <u>6,060</u> | <u>6,417</u> |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Retirement benefit schemes (Continued)

The Trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Trust in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 April 2024 | Incoming resources | Resources expended | Transfers | At 31 March 2025 |
|------------------|--------------------|-----------------------|-----------------------|------------------|---------------------|
| | £ | £ | £ | £ | £ |
| Little Gems | - | 1,438 | (720) | - | 718 |
| Building Fund | 128,292 | 211,814 | (10,000) | (285,457) | 44,649 |
| CMA/Keys/Reflect | - | - | (4,687) | 4,687 | - |
| Fellowship Fund | 1,964 | 273 | (2,242) | 5 | - |
| Sojourners | 10,762 | 500 | (4,755) | - | 6,507 |
| | <u>141,018</u> | <u>214,025</u> | <u>(22,404)</u> | <u>(280,765)</u> | <u>51,874</u> |

| Previous year: | At 1 April 2023 | Incoming resources | Resources expended | Transfers | At 31 March 2024 |
|---------------------------|--------------------|-----------------------|-----------------------|-----------------|---------------------|
| | £ | £ | £ | £ | £ |
| Little Gems | 694 | 3,712 | (4,406) | - | - |
| Gift Day | 40,934 | 137,756 | (40,398) | (10,000) | 128,292 |
| CMA/Keys/Reflect | 1 | 9,576 | (9,577) | - | - |
| Fellowship fund | 1,997 | 1,270 | (1,303) | - | 1,964 |
| Youth Fund (Chalk Cliffe) | - | 5,000 | (5,000) | - | - |
| Global Cafe | - | 6,000 | (6,000) | - | - |
| Sojourners | - | 17,800 | (2,538) | (4,500) | 10,762 |
| | <u>43,626</u> | <u>181,114</u> | <u>(69,222)</u> | <u>(14,500)</u> | <u>141,018</u> |

Notes

| | |
|-----------------------|--------|
| 1) Building Fund | |
| Grants (building) | 98,000 |
| Grants (solar panels) | 31,405 |
| Gift Days | 82,409 |

TOTAL 211,814

2) The grant of £31,405 net from Viola, included in the Building fund, has been spent and allocated to the General fund.

3) Building fund - From the remaining balance, £254,052 has been capitalised to Freehold Property and therefore transferred to the General fund, leaving £44,649 as available cash funds after the year end,

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds (Continued)

Fund details

Global Cafe

A fund to help Global Cafe. Grants were received from Goodnews Evangelical Mission and Souter Trust to fund the running costs.

Youth Fund

A grant of £5,000 was received from Chalk Cliffe for running costs of youth work.

Little Gems

The fund is now restricted to encompass the direct expenses of the Little Gems children's work.

Building Fund (previously called Gift Day)

This represents money raised by the Church members and congregation on special appeal days designated for capital projects and smaller projects designated by the leaders.

CMA/Keys/Reflect

This fund incorporating Pregnancy Advice, relates to the funding of a debt advice centre and drug dependency advice.

Sojourners

A grant of £17,500 was received from Wealden Council in 2023/24 for the support of refugees with an agreed costs of £4,500 for church costs.

Fellowship

A fund to provide grants to Church members in need.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 April 2024 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2025 £ |
|----------------|-------------------------|----------------------------|----------------------------|----------------|--------------------------|
| General funds | 555,881 | 250,380 | (260,865) | 280,765 | 826,161 |
| Previous year: | At 1 April 2023 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2024 £ |
| General funds | 557,093 | 230,124 | (245,836) | 14,500 | 555,881 |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Analysis of net assets between funds

| | Unrestricted funds | Restricted funds | Total Unrestricted funds | Restricted funds | Total | |
|-----------------------------------|--------------------|------------------|--------------------------|------------------|----------------|--|
| | 2025 | 2025 | 2025 | 2024 | 2024 | |
| | £ | £ | £ | £ | £ | |
| Fund balances are represented by: | | | | | | |
| Property, plant and equipment | 1,010,295 | - | 1,010,295 | 733,485 | 733,485 | |
| Current assets/(liabilities) | (164,134) | 51,874 | (112,260) | (10,991) | 130,027 | |
| Long term liabilities | (20,000) | - | (20,000) | (166,613) | (166,613) | |
| | <u>826,161</u> | <u>51,874</u> | <u>878,035</u> | <u>555,881</u> | <u>696,899</u> | |

20 Financial commitments, guarantees and contingent liabilities

The Church has a rolling 3 month notice on the manse lease for the pastor.

21 Operating lease commitments

Lessee

At the reporting end date the Trust had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2025 | 2024 |
|-----------------|------|------|
| | £ | £ |
| Within one year | - | 696 |

22 Events after the reporting date

1) The Church is committed to further work in the extension to the mezzanine floor estimated at some £110,000. This is being funded by a Gift Day collection, members loans and further bank finance of £100,000 received on 26 September 2025.

2) Remortgage - As part of the completion of the Building Project the Church is remortgaged its premises on 26 September 2025 for £280,000 with the Kingdom Bank to raise additional funds for the building project and part repayments of the members loans as above.

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

HAILSHAM FRONTIERS CHARITABLE TRUST

England & Wales - Charity number 1118740

Accounts

Charity registration number 1118740

Company registration number 06033909 (England and Wales)

HAILSHAM FRONTIERS CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024



Caladine

Chartered Certified Accountants

HAILSHAM FRONTIERS CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------|---|
| Trustees | S Coltman S Mewett P Reah J Caladine N Joyes |
| Secretary | S Coltman |
| Charity number | 1118740 |
| Company number | 06033909 |
| Principal address | Christchurch The Ropemaker Centre, Units G1 & G2 South Road Hailsham East Sussex BN27 3GY |
| Registered office | Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF |
| Independent examiner | Rachel Taylor FCA Acuity Professional Partnership LLP Unit 2.02, High Weald House Glovers End Bexhill-on-Sea East Sussex TN39 5ES |
| Bankers | HSBC 94 Terminus Road Eastbourne East Sussex BN21 3ND |

HAILSHAM FRONTIERS CHARITABLE TRUST

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HAILSHAM FRONTIERS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' 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 Trust's Memorandum and Articles of Association, 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 objects of the trust continued to be that of communicating the Gospel of Jesus Christ and the teachings of the Bible in practical ways relevant to every generation.

Aims and purposes

ChristChurch Hailsham has continued its mission to reach Hailsham and the surrounding area through the proclamation and demonstration of the Christian faith. As a Church, we wholeheartedly embrace doctrines and beliefs historically held by evangelicals. We look to advance the Christian faith through evangelism, social action, education, relief of poverty and through ecumenical activities.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake. The Trustees believe that the principle objects, aims and activities as described in this report provide adequate disclosure in accordance with the Charities Commission public benefit reporting requirements.

Achievements and performance

Church Life

It has been an exciting year at ChristChurch, we have seen an increased number of new people from differing backgrounds and cultures attending and getting involved in the mission we are engaged in. We see this as a positive thing, as it would appear on a casual observation that our church is more diverse statistically speaking than the town of Hailsham. It shows that ChristChurch is a safe welcoming place for all people.

It was great that as part of NewDay 2023 we were able to host the Bulgarian youth and forge deeper connections with the churches there, with Si and Anna following this up with a visit to the churches in Bulgaria in September.

ChristChurch discipleship programme is really getting some traction now with many of our regulars. The outcome of this is more of our people are becoming spiritually mature. It is also worth noting that many churches around the nation are increasingly recognising the need for discipleship within their churches, and we have had 3 churches in our hub ask about our discipleship model.

Global Café

Global Café opened its doors in April 2022 with a dedicated team of 5 qualified TEFL teachers every Thursday morning with a 'café' set up, welcoming people with free refreshments at 10:30 am and then providing structured lessons at 11am. The timing was divine as we opened just as the government initiated the 'Homes for Ukraine' scheme, opening their doors to Ukrainian women and children fleeing the war, we saw an intake of up to 50 Ukrainians all needing English lessons as well as friendship and support with form filling etc. Whilst numbers of Ukrainians dropped in the Autumn of that year due to them getting jobs, a migrant centre opened up on 2 Dec 2022.

So, from then up until March 2024 we were able to continue to offer and help up to 40 men attend from Iran, Afghanistan, Pakistan, among other countries. Through this connection we were able to run 2 international alpha courses and distribute many New Testaments in various languages to people who may otherwise never have access to the life changing teachings of the Bible. Also help the provide clothes and some basic supplies to the men staying.

HAILSHAM FRONTIERS CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2024

Global café had established a name for itself amongst the council and many people of the town. We are often finding ourselves as first port of call for peopling moving to the town who need English Language lessons and a few times people have walked in on a Thursday morning telling us they heard about us from the council! The council are now even contacting us about people moving into places as far away as Crowborough to get our help in settling people into the Wealden area.

So whilst numbers have now heavily reduced on a Thursday morning, following the closure of the migrant centre, and the shape of what we do may have to change in 2024/25, we are still able to help people learn English and make friends in this area.

Children's work

Over the past year we have continued to run Sunday morning activities for children aged between 0-11. Themes have included, "down on the farm", spies and the jungle and we have used these as means to explore the bible, find out about the character of God and discover how a relationship with God can transform their lives. The children have enjoyed bible stories, games, activities and discussions as part of this. Children in years 5 and 6 are also invited to an after school group where they can look at the bible in greater depth, enjoy games, take part in service activities such as litter picking, and develop closer relationships with their peers, something that really supports them during the tricky times of SATs and senior school transition. This year we have also included worship events for primary school aged children, where they can sing, pray and encounter God in an age appropriate way.

We continue to run holiday events, recently expanding to run two sessions in a morning to meet the growing demand. These involve up to 100 children and involve bible stories, craft, games, sports and puppets. The holiday events are mostly attended by families from the local community.

Little Gems and Baby Gems

The morning toddler group continues to be popular with usually around 50 families each week. Sessions involve craft, free-play, bible stories, singing and refreshments. It is a good place for parents and carers to develop friendships and support each other.

The baby group is growing and usually have between 10 and 20 parents and babies each week. Parents appreciate a quiet safe space for their nonmobile, crawling or just walking babies to play. Many new parents have told us how lonely they find this stage of parenthood and appreciate the support and friendship offered here.

Play Therapy

Play therapy sessions have taken place this year in a local school for one morning a week. Around 9-10 children have enjoyed taking part in the sessions and have made progress in their therapeutic goals.

Youth

It has been a busy year for the youth work at ChristChurch – lots of new faces and a few changes to the structure of how we've been running the weekly activities.

We ran a programme in the summer of 2023 which was a chance to bring in the new faces joining us in September. These activities included crazy golf and pudding on the beach and evening at Knock-hatch. Both events were well attended and breaks up the summer holidays a bit so we as a team get to stay in touch over the 6 weeks.

NewDay festival ran in August 2023 where we got to take a group of young people up to Norfolk showground for a week of camping, fellowship, worship, seminars and opportunities to disciple and mentor. We saw lots of first timers experience the worship sessions and seminars and we saw lots of encouraging break throughs and conversations come from this week together and new friendships develop amongst the group. We also held a youth-led service at the end of August where the youth 'took over' the Sunday morning service by taking lead on hosting, the worship band and serving in the teams around the church. This is a great chance for the church to see our youth at their best and serving the congregation.

Friday Night Youth returned in September with both familiar and new faces – what has been encouraging this year is how proactive the young people have been about bringing along their friends and introducing them to us as a team and church. It is a great space to build on relationships with all of the young people in a chilled environment. We have a 'Spotlight' session every Friday evening where for 5 minutes one of our leaders will speak to them as a collective group about being a Christian, who Jesus is, what impact He has had on us personally and accessible ways to understand the Bible.

HAILSHAM FRONTIERS CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2024

We have also seen young people who originally started coming to Friday Nights now coming to our Sunday evening youth session which is a youth life group set-up where we discuss the Bible, look into relevant cultural topics, do creative worship evenings and socials too. It is here that we have seen so much growth and stepping out amongst the young people as well exploring spiritual gifts and building in their own confidence with their walk of faith.

The main addition to this year's weekly routine has been Monday Evening Life Group for the older youth in years 10-13. It has been a great hit and has created a space for the older youth to spend time as a group discussing the big questions, diving in reading scripture in their own personal time and also encouraged them to lead the conversations during the evening.

Also throughout the year we held fundraising events including a car wash, a bingo night and a quiz, all ran and led by the young people.

Still running at HCC on a weekly basis is the C.U. during the lunchtimes with Samuel Canning – we have seen some new faces at the C.U. who have now started coming along to Friday Nights. The Youth Retreat ran in February 2024 which was a great few days – it was an amazing time to see young people step out and step up in what God is calling them into – we also really encourage and created space for the older youth to lead worship and seminars! We had the youth of King's Church, Heathfield, join us again this year for Youth Retreat which was a great addition.

Overall, it was a brilliant 12 months and we look forward to changes and new faces next term.

Foodbank

The Church continues to be actively involved in the running of the Hailsham Foodbank with the provision of Trustee and practical support.

CMA

Over the past year, CMA has been able to expand the help we've provided. We've assisted on the completion of 4 DROs, meaning over £50,000 of debt has been written off for our clients. We've also been able to open 11 more client cases. As we've seen the improvement in our clients' financial skills, 4 case files have been closed, with 7 more ready for their final reviews. In June we appointed a new administrator who is now fully trained, meaning we now have 5 active debt advisors. The partnership with the Foodbank has been crucial for connecting with the public, as well as providing multi agency support. We have offered Foodbank parcels to all our active clients, as well as referrals to Citizen's Advice for support with benefits applications - both of which have been invaluable. As the network of Foodbank agencies expands, we hope to continue signposting from CMA to see our clients building stability and access financial freedom.

Keys

The Hailsham KEYS Project continues grow and provide the required support to those seeking freedom from addiction. Following the 3 KEY principles to freedom from addiction (Spiritual, Community and Medical), the Hailsham KEYS Centre continues to offer assisted detox support in conjunction with the individual's GP, support to connect with a recovery community, the wider church community and support to pursue spiritual freedom through a Christian 12-step recovery program and prayer ministry. We provide all aspects of support to individuals including stabilisation, detox, relapse prevention, recovery groups, befriender support and access to dedicated prayer and spiritual ministry. In addition we are starting to work with a number of Christian Rehabilitation Centres to provide longer term addiction recovery support for individuals requiring it.

Building Project

The next phase of the building project, providing more facilities for youth work and those on the fringes of society as well as installing a required air handling system, commenced in August 2024 as referenced in note 22 of the accounts. Partly financed by an amazing Gift Day from church members of some £95,000 in March 2024. Further gifts of some almost £100,000 have been received after the year end allowing the work to commence.

Overseas

The Church is still actively involved in Bulgaria, South Sudan, Uganda, and the Horn of Africa with sister churches that we relate to as part of the Catalyst Network of Churches. Several members and leaders from the church regularly travel out to see the churches and the activities they are involved in, and bring teaching, words of encouragement, practical help and funding where appropriate.

HAILSHAM FRONTIERS CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2024

Looking Ahead

The church will see changes to its Eldership Team and Staff Team next year, as Tom and his family move to Herrnhut in Germany in response to God's call on their life, and Emmy gets married and moves to Swindon. We are excited to see what links are forged through the connection with Herrnhut going forward, and pray God's blessing on Emmy as she enters married life. We are also praying that God provides us with an amazing new Youth Worker who can help shape the youth work further.

The church continues to want to develop ways to serve and bless the town and area with the love of God. Finally, as always, through biblical teaching and example set by the leaders, the church is hoping to encourage more people to follow Christ's example and serve.

Financial review

The Trustees report a deficit for the year on general fund operations of £1,212 after transfers. The unrestricted funds at 31 March 2024 amounted to £555,881.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months contractual expenditure calculated to be £40,000. The Trustees consider that reserves at this level will ensure that in the event of significant drop in funding they would be able to continue the Charity's activities whilst consideration was given to ways in which different funds may be raised.

Risk management

The Trustees have continued to assess the major risks to which the Charity is exposed and in particular safe guarding issues and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and governed by a Memorandum and Articles of Association dated 20 December 2006.

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:

S Coltman
S Mewett
P Reah
J Caladine
N Joyes

None of the Trustees has any beneficial interest in the company. All of the Trustees are directors of the company and guarantee to contribute £1 in the event of a winding up.

Qualifying third party indemnity provisions

Trustees are appointed by the majority vote of members of the company in general meeting. Only candidates of sufficient spiritual maturity are appointed. Training and induction is applied as necessary.

The Trust is managed on a day to day basis by the church elders Mr S Fry, Mr R Williams, Mr T Simmons and Mr C Joyes together with support office and pastoral staff all who report to the Trustees who meet on a regular basis.

HAILSHAM FRONTIERS CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Hailsham Frontiers Charitable Trust 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 Trust 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 Trust 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 Trust 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 Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



P Reah
Chairman

20 September 2024

HAILSHAM FRONTIERS CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HAILSHAM FRONTIERS CHARITABLE TRUST

I report to the Trustees on my examination of the financial statements of Hailsham Frontiers Charitable Trust (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Trust (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 Trust 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 Trust'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 Trust'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 Trust 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.



Rachel Taylor FCA

Acuity Professional Partnership LLP
Unit 2.02, High Weald House
Glovers End
Bexhill-on-Sea
East Sussex
TN39 5ES

Dated: 02.10.2024

HAILSHAM FRONTIERS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

| | Notes | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---------------------------------------|-------|---------------------------------|-------------------------------|--------------------|---------------------------------|-------------------------------|--------------------|
| Income from: | | | | | | | |
| Donations and legacies | 3 | 229,149 | 181,114 | 410,263 | 221,067 | 87,117 | 308,184 |
| Investments | 4 | 975 | - | 975 | 9 | - | 9 |
| Total income | | <u>230,124</u> | <u>181,114</u> | <u>411,238</u> | <u>221,076</u> | <u>87,117</u> | <u>308,193</u> |
| Expenditure on: | | | | | | | |
| Charitable activities | 5 | 245,836 | 69,222 | 315,058 | 213,778 | 54,157 | 267,935 |
| Total expenditure | | <u>245,836</u> | <u>69,222</u> | <u>315,058</u> | <u>213,778</u> | <u>54,157</u> | <u>267,935</u> |
| Net income/(expenditure) | | (15,712) | 111,892 | 96,180 | 7,298 | 32,960 | 40,258 |
| Transfers between funds | 17 | 14,500 | (14,500) | - | - | - | - |
| Net movement in funds | 7 | (1,212) | 97,392 | 96,180 | 7,298 | 32,960 | 40,258 |
| Reconciliation of funds: | | | | | | | |
| Fund balances at 1 April 2023 | | 557,093 | 43,626 | 600,719 | 549,795 | 10,666 | 560,461 |
| Fund balances at 31 March 2024 | | <u>555,881</u> | <u>141,018</u> | <u>696,899</u> | <u>557,093</u> | <u>43,626</u> | <u>600,719</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HAILSHAM FRONTIERS CHARITABLE TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

| | Notes | 2024 £ | £ | 2023 £ | £ |
|--|-------|----------------|-----------------------|---------------|-----------------------|
| Fixed assets | | | | | |
| Property, Fixtures & Equipment | 11 | | 733,485 | | 741,157 |
| Current assets | | | | | |
| Trade and other receivables | 12 | 24,801 | | 12,047 | |
| Cash at bank and in hand | | 147,709 | | 80,472 | |
| | | <u>172,510</u> | | <u>92,519</u> | |
| Current liabilities | 14 | (42,483) | | (51,785) | |
| Net current assets | | | <u>130,027</u> | | <u>40,734</u> |
| Total assets less current liabilities | | | <u>863,512</u> | | <u>781,891</u> |
| Non-current liabilities | 15 | | (166,613) | | (181,172) |
| Net assets | | | <u><u>696,899</u></u> | | <u><u>600,719</u></u> |
| Income funds | | | | | |
| Restricted funds | 17 | | 141,018 | | 43,626 |
| Unrestricted funds | | | 555,881 | | 557,093 |
| | | | <u><u>696,899</u></u> | | <u><u>600,719</u></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 directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

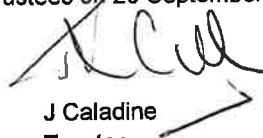
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 20 September 2024

P Reah
Trustee



J Caladine
Trustee



Company Registration No. 06033909

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Company information

Hailsham Frontiers Charitable Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's Memorandum and Articles of Association, 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)". The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Trust. 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 Trust 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 unless the funds have been designated for other purposes.

The charity maintains an unrestricted general fund to oversee the day to day operations of the church. Special projects being part of the core work of the church are separated out within the internal accounting records of the Trust.

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

1.4 Income

Income is recognised when the Trust 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 Trust 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 Trust 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.

HAILSHAM FRONTIERS CHARITABLE TRUST

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.

Resources are expended in the period in which they are incurred and allocated to the particular cost centre to which they relate.

1.6 Property, plant and equipment

Property, fixtures and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

The initial conversion costs of the freehold building from a warehouse to a building suitable for church related activities were written off against reserves in 2014/15, as per the opinion of the trustees this did not enhance the value of the building.

Phase 2 construction work creating a mezzanine floor was capitalised to the Balance Sheet and added to the original cost of the property.

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 basis:

| | |
|-----------------------------|---|
| Freehold Land and Buildings | 2% on a straight line basis on the building element |
| Fixtures and equipment | Varying rate on a straight line basis |

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.

With effect from 1 April 2020, only fixtures, fittings and equipment costing above £1,000 are capitalised.

1.7 Impairment of non-current assets

At each reporting end date, the Trust 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).

1.8 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.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.9 Financial instruments

The Trust 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 Trust's balance sheet when the Trust 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 trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1.10 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 Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 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 Trust'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.

HAILSHAM FRONTIERS CHARITABLE TRUST

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 | 229,149 | 141,738 | 370,887 | 221,067 | 55,684 | 276,751 |
| Grants | - | 39,376 | 39,376 | - | 31,433 | 31,433 |
| | <u>229,149</u> | <u>181,114</u> | <u>410,263</u> | <u>221,067</u> | <u>87,117</u> | <u>308,184</u> |
| Donations and gifts | | | | | | |
| Gifts and donations | 192,204 | 2,712 | 194,916 | 187,398 | 2,181 | 189,579 |
| Tax recoverable (on regular offerings) | 36,945 | - | 36,945 | 33,669 | - | 33,669 |
| Gift days (including gift aid) | - | 137,756 | 137,756 | - | 52,289 | 52,289 |
| Fellowship giving | - | 1,270 | 1,270 | - | 1,214 | 1,214 |
| | <u>229,149</u> | <u>141,738</u> | <u>370,887</u> | <u>221,067</u> | <u>55,684</u> | <u>276,751</u> |

4 Income from investments

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---------------------|---------------------------------|---------------------------------|
| Interest receivable | 975 | 9 |
| | <u>975</u> | <u>9</u> |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Expenditure on charitable activities

| | Church activities | Church activities |
|--|----------------------|----------------------|
| | 2024 | 2023 |
| | £ | £ |
| Direct costs | | |
| Staff costs | 131,794 | 130,099 |
| Depreciation and impairment | 12,133 | 10,357 |
| Church activities | 10,596 | 12,334 |
| Gift Day allocation | 40,398 | 12,059 |
| Licenses and registrations | 1,362 | 1,240 |
| Training and ministry development | 8,359 | 4,918 |
| Rent of manse | 14,880 | 14,832 |
| Travelling expenses | 631 | 1,424 |
| Printing, postage and stationery | 5,059 | 4,808 |
| Mortgage interest | 17,921 | 12,703 |
| Grants and gifts | 11,570 | 9,890 |
| Gifts to speakers | 396 | 400 |
| Direct costs - CMA / Keys / Little Gems / Reflect / Fellowship | 10,877 | 10,205 |
| | <u>265,976</u> | <u>225,269</u> |
| Share of support and governance costs (see note 6) | | |
| Support | 44,861 | 38,370 |
| Governance | 4,221 | 4,296 |
| | <u>315,058</u> | <u>267,935</u> |
| Analysis by fund | | |
| Unrestricted funds | 245,836 | 213,778 |
| Restricted funds | 69,222 | 54,157 |
| | <u>315,058</u> | <u>267,935</u> |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

| 6 | Support costs allocated to activities | 2024 | 2023 |
|---|---|---------------|---------------|
| | | £ | £ |
| | Staff costs | 6,953 | 6,753 |
| | Service charge | 3,211 | 2,952 |
| | Insurance | 2,275 | 3,087 |
| | Advertising | 1,503 | 1,106 |
| | Repairs and maintenance (general) | 6,445 | 3,783 |
| | Utilities | 13,268 | 12,423 |
| | Telephone | 1,309 | 1,246 |
| | Small equipment | 2,476 | 1,373 |
| | Contractor costs | 5,089 | 4,420 |
| | Sundry | 255 | 231 |
| | Computer and IT costs | 2,077 | 996 |
| | Governance costs | 4,221 | 4,296 |
| | | <u>49,082</u> | <u>42,666</u> |
| | <u>Analysed between:</u> | | |
| | Church activities | <u>49,082</u> | <u>42,666</u> |
| | | <u>2024</u> | <u>2023</u> |
| | Governance costs comprise: | £ | £ |
| | Accountancy and payroll | 2,781 | 2,856 |
| | Independent examination | 1,440 | 1,440 |
| | | <u>4,221</u> | <u>4,296</u> |
| | | <u>2024</u> | <u>2023</u> |
| | 7 Net movement in funds | £ | £ |
| | The net movement in funds is stated after charging/(crediting): | | |
| | Depreciation of owned property, plant and equipment | <u>12,133</u> | <u>10,357</u> |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Trustees

Mrs E Reah, wife of Trustee Mr P Reah, was paid a salary of £17,310 (2023: £16,731) and pension contributions of £868 (2023: £836) during the year.

Professional fees of £2,856 (2023: £2,856) were paid to Caladine Ltd (a firm of which Mr J Caladine, Trustee, is a Director) for accounting and payroll services.

Salaries were paid of £21,815 (2023: £20,205) to C Joyes and £12,120 (2023: £11,563) to J Joyes being relatives of N Joyes, a Trustee.

Pension contributions were also paid of £1,070 (2023: £1,010) to C Joyes and £606 (2023: £578) to J Joyes.

Except as disclosed above, none of the Trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

There were aggregate donations by the Trustees and their spouses of £43,150 (2023: £30,201) to the Trust during the year.

9 Employees

The average monthly number of full and part time employees during the year was:

| | 2024 Number | 2023 Number |
|-------------------------|----------------|----------------|
| Pastoral | 7 | 7 |
| Administration | 1 | 1 |
| Total | <u>8</u> | <u>8</u> |
| Employment costs | 2024 | 2023 |
| | £ | £ |
| Wages and salaries | 129,131 | 127,239 |
| Social security costs | 3,199 | 3,419 |
| Other pension costs | 6,417 | 6,194 |
| | <u>138,747</u> | <u>136,852</u> |

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

Remuneration of key management personnel

The remuneration of key management personnel (including wages and employers social security and pension contributions) is as follows.

| | 2024 £ | 2023 £ |
|------------------------|---------------|---------------|
| Aggregate compensation | <u>35,123</u> | <u>32,249</u> |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Taxation

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

11 Property, Fixtures & Equipment

| | Freehold Land and Buildings £ | Fixtures and equipment £ | Total £ |
|------------------------------------|----------------------------------|-----------------------------|----------------|
| Cost | | | |
| At 1 April 2023 | 801,681 | 53,522 | 855,203 |
| Additions | - | 4,461 | 4,461 |
| At 31 March 2024 | <u>801,681</u> | <u>57,983</u> | <u>859,664</u> |
| Depreciation and impairment | | | |
| At 1 April 2023 | 70,502 | 43,544 | 114,046 |
| Depreciation charged in the year | 8,017 | 4,116 | 12,133 |
| At 31 March 2024 | <u>78,519</u> | <u>47,660</u> | <u>126,179</u> |
| Carrying amount | | | |
| At 31 March 2024 | <u>723,162</u> | <u>10,323</u> | <u>733,485</u> |
| At 31 March 2023 | <u>731,179</u> | <u>9,978</u> | <u>741,157</u> |

12 Trade and other receivables

| | 2024 £ | 2023 £ |
|---|---------------|---------------|
| Amounts falling due within one year: | | |
| Other Receivables (Gift Aid) | <u>24,801</u> | <u>12,047</u> |

13 Borrowings

| | 2024 £ | 2023 £ |
|-------------------------|----------------|----------------|
| Bank loans - secured | <u>198,758</u> | <u>212,531</u> |
| Payable within one year | 32,145 | 31,359 |
| Payable after one year | <u>166,613</u> | <u>181,172</u> |

Notes

The HSBC bank loan of £350,000 commenced April 2013 repayable over twenty years at 3.75% over base rate per annum, secured by a legal charge over Unit G1 and G2, Ropemaker Park, Hailsham.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Current liabilities

| | Notes | 2024 £ | 2023 £ |
|------------------------------------|-------|---------------|---------------|
| Bank loans - secured | 13 | 32,145 | 31,359 |
| Other taxation and social security | | 2,113 | 1,817 |
| Accruals and deferred income | | 8,225 | 18,609 |
| | | <u>42,483</u> | <u>51,785</u> |

15 Non-current liabilities

| | Notes | 2024 £ | 2023 £ |
|----------------------|-------|----------------|----------------|
| Bank loans - secured | 13 | <u>166,613</u> | <u>181,172</u> |

16 Retirement benefit schemes

| | 2024 £ | 2023 £ |
|---|--------------|--------------|
| Defined contribution schemes | | |
| Charge to profit or loss in respect of defined contribution schemes | <u>6,417</u> | <u>6,194</u> |

The Trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Trust in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 April 2023 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2024 £ |
|---------------------------|-------------------------|----------------------------|----------------------------|-----------------|--------------------------|
| Little Gems | 694 | 3,712 | (4,406) | - | - |
| Gift Day | 40,934 | 137,756 | (40,398) | (10,000) | 128,292 |
| CMA/Keys/Reflect | 1 | 9,576 | (9,577) | - | - |
| Fellowship fund | 1,997 | 1,270 | (1,303) | - | 1,964 |
| Youth Fund (Chalk Cliffe) | - | 5,000 | (5,000) | - | - |
| Global Cafe | - | 6,000 | (6,000) | - | - |
| Sojourners | - | 17,800 | (2,538) | (4,500) | 10,762 |
| | <u>43,626</u> | <u>181,114</u> | <u>(69,222)</u> | <u>(14,500)</u> | <u>141,018</u> |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds (Continued)

| Previous year: | At 1 April 2022 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2023 £ |
|-------------------|-------------------------|----------------------------|----------------------------|----------------|--------------------------|
| Sundry restricted | - | 13,538 | (13,538) | - | - |
| Little Gems | 2,962 | 5,099 | (7,367) | - | 694 |
| Gift Day | 704 | 52,289 | (12,059) | - | 40,934 |
| Sabbatical | 7,000 | - | (5,526) | (1,474) | - |
| CMA/Keys/Reflect | - | 14,977 | (14,976) | - | 1 |
| Fellowship fund | - | 1,214 | (691) | 1,474 | 1,997 |
| | <u>10,666</u> | <u>87,117</u> | <u>(54,157)</u> | <u>-</u> | <u>43,626</u> |

Fund details

Global Cafe

A fund to help Global Cafe. Grants were received from Goodnews Evangelical Mission and Souter Trust to fund the running costs.

Youth Fund

A grant of £5,000 was received from Chalk Cliffe for running costs of youth work.

Little Gems

The fund is now restricted to encompass the direct expenses of the Little Gems children's work. A grant of £1,000 was received from the Groundworks for play therapy.

Gift Day

This represents money raised by the Church members and congregation on special appeal days designated for capital projects and smaller projects designated by the leaders. The sum of £10,000 was transferred to the General fund in the year from past gifts days for smaller projects.

Sabbatical

This fund represents money set aside to finance the sabbatical period of the church pastor in the summer of 2022. This has now closed.

CMA/Keys/Reflect

This fund incorporating Pregnancy Advice, relates to the funding of a debt advice centre and drug dependency advice. Grants were received from Hailsham Foodbank for a CMA Debt administrator.

Sojourners

A grant of £17,500 was received from Wealden Council for the support of refugees with an agreed costs of £4,500 for church costs.

Fellowship

A fund to provide grants to Church members in need.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 April 2023 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2024 £ |
|-----------------------|----------------------------------|-------------------------------------|-------------------------------------|------------------------|-----------------------------------|
| General funds | 557,093 | 230,124 | (245,836) | 14,500 | 555,881 |
| Previous year: | At 1 April 2022 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2023 £ |
| General funds | 549,795 | 221,076 | (213,778) | - | 557,093 |

19 Analysis of net assets between funds

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total Unrestricted funds 2024 £ | Total Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|-----------------------------------|------------------------------------|----------------------------------|--|--|----------------------------------|--------------------|
| Fund balances are represented by: | | | | | | |
| Property, plant and equipment | 733,485 | - | 733,485 | 741,157 | - | 741,157 |
| Current assets/(liabilities) | (10,991) | 141,018 | 130,027 | (2,892) | 43,626 | 40,734 |
| Long term liabilities | (166,613) | - | (166,613) | (181,172) | - | (181,172) |
| | 555,881 | 141,018 | 696,899 | 557,093 | 43,626 | 600,719 |

20 Financial commitments, guarantees and contingent liabilities

The Church has a rolling 3 month notice on the manse lease for the pastor.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Operating lease commitments

Lessee

At the reporting end date the Trust had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2024 £ | 2023 £ |
|----------------------------|------------|--------------|
| Within one year | 696 | 2,784 |
| Between two and five years | - | 696 |
| | <u>696</u> | <u>3,480</u> |

22 Events after the reporting date

The Church have signed contracts in July 2024 for major property extension work to the mezzanine floor of some £230,000. In addition to the Gift Day fund balance of £128,292 further grants and donations of £104,260 have been received since 1 April 2024 to finance this.

23 Related party transactions

In addition to the aggregate compensation in note 9, rent was paid for manse accommodation of £14,880 (2023: £14,880)

HAILSHAM FRONTIERS CHARITABLE TRUST

England & Wales - Charity number 1118740

Accounts

Charity registration number 1118740

Company registration number 06033909 (England and Wales)

HAILSHAM FRONTIERS CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



Caladine

Chartered Certified Accountants

HAILSHAM FRONTIERS CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------|---|
| Trustees | S Coltman S Mewett P Reah J Caladine N Joyes |
| Secretary | S Coltman |
| Charity number | 1118740 |
| Company number | 06033909 |
| Principal address | Christchurch The Ropemaker Centre, Units G1 & G2 South Road Hailsham East Sussex BN27 3GY |
| Registered office | Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF |
| Independent examiner | Rachel Taylor FCA Acuity Professional Partnership LLP Fifth Floor 11 Leadenhall Street London EC3V 1LP |
| Bankers | HSBC 94 Terminus Road Eastbourne East Sussex BN21 3ND |

HAILSHAM FRONTIERS CHARITABLE TRUST

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HAILSHAM FRONTIERS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's Memorandum and Articles of Association, 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 objects of the trust continued to be that of communicating the Gospel of Jesus Christ and the teachings of the Bible in practical ways relevant to every generation.

Aims and purposes

ChristChurch Hailsham has continued its mission to reach Hailsham and the surrounding area through the proclamation and demonstration of the Christian faith. As a Church, we wholeheartedly embrace doctrines and beliefs historically held by evangelicals. We look to advance the Christian faith through evangelism, social action, education, relief of poverty and through ecumenical activities.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake. The Trustees believe that the principle objects, aims and activities as described in this report provide adequate disclosure in accordance with the Charities Commission public benefit reporting requirements.

Achievements and performance

Church Life

It has been an interesting year at ChristChurch as we continue to build on the momentum from coming out of COVID pandemic. However, it has not been without its challenges particularly in the area of volunteers offering to serve. That said church life, and its influence in the town and in the nations we work with, continues to grow.

Last years' trustees report on Church life finished with looking ahead to being able to teach English as a foreign language and the timing of how this worked out clearly had God's hand on it.

Global Café

Global Café opened its doors in April 2022 with a dedicated team of 5 qualified TEFL teachers every Thursday morning with a 'café' set up, welcoming people with free refreshments at 10:30 am and then providing structured lessons at 11am. The timing was divine as we opened just as the government initiated the 'Homes for Ukraine' scheme, opening their doors to Ukrainian women and children fleeing the war. In the Spring of '22 we saw an intake of up to 50 Ukrainians all needing English lessons as well as friendship and support with form filling etc. We quickly established four different classes ranging from beginner to advanced level which were enthusiastically received.

We had great opportunities for connecting with the Ukrainians and building friendships. The church held lunches and even a British scone baking workshop which we all enjoyed sampling British cream tea together afterwards. Numbers began dwindling in September as many of the Ukrainians found work and we began to see up to 10 people coming each week.

Since January this year, coinciding with the opening of a local hotel as a migrant centre, we have been providing four different ability lessons and seeing up to 40 men attend from Iran, Afghanistan, Pakistan, among other countries. During the last few months, we have been able to grow in friendship with these men and providing support for them that goes beyond just English lessons. We have organized shoe and clothing donations, bike donations and helped to arrange voluntary work roles for some of them within the town. We have enjoyed meals together and even had the privilege of experiencing some of their cuisine as a number of Iranians worked together to cook us all a breakfast of 'Persian eggs'.

HAILSHAM FRONTIERS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

As a result of Global Café, many of these refugees have started coming along to church, and some have been baptized and become fully integrated into the life of the church and are even on serving rotas!

Global café has established a name for itself amongst the council and many people of the town. We are often finding ourselves as first port of call for peopling moving to the town who need English Language lessons and a few times people have walked in on a Thursday morning telling us they heard about us from the council! We have been able to meet three different families in their homes and provide friendship, support and language lessons.

Children's work:

During the last year we have run a weekly programme including Sunday morning groups for children aged 0-11, an after-school group for years 5-6 on a Thursday and events during the holidays for primary aged children. Sunday mornings involve bible stories, teaching and fun activities designed to give the children a foundational awareness of who God is, what He has done for them, and how this affects their lives. We encourage the children to pray and encounter God. Our after-school group gives the older children a chance to go deeper, ask questions and build relationships with their peers. Our holiday events have involved between 70-90 children and their families enjoying activities such as Easter egg hunts, craft activities, puppets and sports.

Little Gems and Baby Gems:

Our morning toddler group is regularly attended by 50 families a week, providing a safe space for children to play, encouragement and friendship for parents and carers and was recently described as a "sanctuary" by one family. Our afternoon group is a quieter space for younger babies and is designed to help parents meet and support each other.

Play Therapy:

Play therapy sessions have taken place this year in a local school for one morning a week. Several children have benefitted from these weekly sessions which give them the supportive space they need to help them with their emotional and behavioural needs.

Youth

We have seen lots of new faces, new weekly activities and encouraging testimonies of young people stepping up and stepping out in their giftings.

We ran a summer programme in the summer of 2022 which was a great way of introducing new young people to our youth family! These activities included crazy golf and ice cream, an evening at Knockhatch and a 'meal crawl' around Hailsham which included visiting team members' houses for food.

Newday festival returned in full force in August 2022 where we got to take a group of young people up to Norfolk showground for a week of camping, fellowship, worship, seminars and opportunities to disciple and mentor. We saw real fruit come from this week together and new friendships develop amongst the group. We also held a youth-led service at the end of August where the youth 'took over' the Sunday morning service by taking lead on hosting, the worship band and serving in the teams around the church.

Friday Night Youth returned in September with a lot of excitement and new faces – it has been here in the secular layout of these evenings where we see not only young people who regularly attend Sunday morning services, but young people who are not from Christian backgrounds, and that through 'word-of-mouth' have been coming along too. It is a great space to build on relationships with all of the young people in a chilled environment. We have a 'God Slot' every Friday evening where for 5 minutes one of our leaders will speak to them as a collective group about the Bible, the gospel, church life and themes that run throughout Christianity.

We have also seen young people who originally started coming to Friday Nights now coming to our Sunday evening youth session which is a youth life group set up where we discuss the Bible, look into relevant cultural topics, do creative worship evenings and socials too. It is here where we have seen so much growth and stepping out amongst the young people as well exploring spiritual gifts and building in their own confidence with their walk of faith.

HAILSHAM FRONTIERS CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2023

Also throughout the year we have held some fundraising events including a car wash, a quiz and a clothes swap, all ran and led by the young people.

Behavioural interventions have been running still at HCC on a weekly basis as well as the CU during the lunchtimes with David Griffins – we have seen some new faces at the CU who have now started coming along to Friday Nights. The Youth Retreat ran in February 2023 which was a great few days – it was an amazing time to build on the community the youth and the team have established and see young people step out and step up in what God is calling them into. We had the youth of King's Church, Heathfield, join us this year for Youth Retreat which was a great addition.

Overall, it was a fantastic 12 months and we look forward to seeing the youth work grow and expand in the next year!

Hailsham foodbank

Hailsham foodbank gave out 6,800 emergency food parcels this year. It also became a charity in its own right of which 2 Christchurch Elders are trustees and 1 church member the treasurer. It has been a particularly busy year with the foodbank resources stretched. Gods' provision has been amazing in all aspects of the foodbank work. We have been part of a couple of prayer meetings which has helped raised the profile and encouraged targeted prayer.

CMA

The majority of the referrals for CMA have come through the foodbank. The foodbank funded Debt Advisor works with these clients alongside the volunteer team. 2 church members joined the team this year as befrienders. 19 new clients have signed up and over £12,500 of debt has been written off this year. CMA were part of a prayer meeting to share prayer requests and help people understand how it operates.

Keys

The Hailsham KEYS Project continues grow and provide the required support to those seeking freedom from addiction. Following the 3 KEY principles to freedom from addiction (Spiritual, Community and Medical), the Hailsham KEYS Centre continues to offer assisted detox support in conjunction with the individual's GP, support to connect with a recovery community, the wider church community and support to pursue spiritual freedom through a Christian 12-step recovery program and prayer ministry. We provide all aspects of support to individuals including stabilisation, detox, relapse prevention, recovery groups, befriender support and access to dedicated prayer & spiritual ministry. In addition we are starting to work with a number of Christian Rehabilitation Centres to provide longer term addiction recovery support for individuals requiring it.

Between April 2022 and March 2023 we provided regular, ongoing support for more than 20 individuals and often had in excess of 10 clients attending our support group each Monday evening at the Ropemaker Centre. We continue to receive referrals from a variety of sources (including the Internet, word of mouth and the Foodbank) and cover quite a wide catchment area (including Heathfield, Seaford and Eastbourne).

We are currently operating with a team of 6 and always looking to recruit additional, appropriate volunteer support. We are also continuing to explore ways to develop a 'Discipleship Hub' for Church members with a heart to serve and disciple individuals as they start walking in their new life. It remains a real privilege to continue to witness members of the recovery group maintaining recovery as well as growing in their faith and becoming part of the wider church community.

Overseas

The Church is still actively involved in Bulgaria, South Sudan, Uganda, and the Horn of Africa with sister churches that we relate to as part of the Catalyst Network of Churches. Several members and leaders from the church regularly travel out to see the churches and the activities they are involved in, and bring words of encouragement, practical help and funding where appropriate.

HAILSHAM FRONTIERS CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2023

Looking Ahead

The church with its links through Global Cafe is very much looking forward to hosting an International Alpha and sharing more about the love of Jesus with those from nations where they may not have heard the Christian message.

As part of Newday 2023 and in an aim to help grow the link between ChristChurch and our sister churches in Bulgaria we are hoping to host 12 Bulgarian youth and their leaders with us at the festival.

The church is also looking to explore opportunities of linking with a church in Hernhurt Germany through some connection that one of the Elders has there.

Finally, through biblical teaching and example set by the leaders, the church is hoping to encourage more people to follow Christ's example and serve.

Financial review

The Trustees report a surplus for the year on general fund operations of £7,298 before transfers. The unrestricted funds at 31 March 2023 amounted to £557,093.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months contractual expenditure calculated to be £40,000. The Trustees consider that reserves at this level will ensure that in the event of significant drop in funding they would be able to continue the Charity's activities whilst consideration was given to ways in which different funds may be raised.

Risk management

The Trustees have continued to assess the major risks to which the Charity is exposed and in particular safe guarding issues and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and governed by a Memorandum and Articles of Association dated 20 December 2006.

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:

S Coltman
S Mewett
P Reah
J Caladine
N Joyes

None of the Trustees has any beneficial interest in the company. All of the Trustees are directors of the company and guarantee to contribute £1 in the event of a winding up.

Qualifying third party indemnity provisions

Trustees are appointed by the majority vote of members of the company in general meeting. Only candidates of sufficient spiritual maturity are appointed. Training and induction is applied as necessary.

The Trust is managed on a day to day basis by the church elders Mr S Fry, Mr R Williams, Mr T Simmons and Mr C Joyes together with support office and pastoral staff all who report to the Trustees who meet on a regular basis.

HAILSHAM FRONTIERS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Hailsham Frontiers Charitable Trust 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 Trust 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 Trust 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 Trust 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 Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



P Reah
Chairman

6 October 2023

HAILSHAM FRONTIERS CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HAILSHAM FRONTIERS CHARITABLE TRUST

I report to the Trustees on my examination of the financial statements of Hailsham Frontiers Charitable Trust (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the Trust (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 Trust 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 Trust'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 Trust'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 Trust 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.

R Taylor

Rachel Taylor FCA

Acuity Professional Partnership LLP
Fifth Floor
11 Leadenhall Street
London
EC3V 1LP

Dated: 6 October 2023

HAILSHAM FRONTIERS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

| | Notes | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|---|-------|---------------------------------|-------------------------------|-----------------------|---------------------------------|-------------------------------|-----------------------|
| Income from: | | | | | | | |
| Donations and grants | 3 | 221,067 | 87,117 | 308,184 | 221,208 | 46,788 | 267,996 |
| Investments | 4 | 9 | - | 9 | 5 | - | 5 |
| Total income | | <u>221,076</u> | <u>87,117</u> | <u>308,193</u> | <u>221,213</u> | <u>46,788</u> | <u>268,001</u> |
| Expenditure on: | | | | | | | |
| Charitable activities | 5 | 213,778 | 54,157 | 267,935 | 199,548 | 38,215 | 237,763 |
| Gross transfers between funds | 16 | - | - | - | 14,450 | (14,450) | - |
| Net income for the year/ Net movement in funds | | <u>7,298</u> | <u>32,960</u> | <u>40,258</u> | <u>36,115</u> | <u>(5,877)</u> | <u>30,238</u> |
| Fund balances at 1 April 2022 | | <u>549,795</u> | <u>10,666</u> | <u>560,461</u> | <u>513,680</u> | <u>16,543</u> | <u>530,223</u> |
| Fund balances at 31 March 2023 | | <u><u>557,093</u></u> | <u><u>43,626</u></u> | <u><u>600,719</u></u> | <u><u>549,795</u></u> | <u><u>10,666</u></u> | <u><u>560,461</u></u> |

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

All income and expenditure derive from continuing activities.

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

HAILSHAM FRONTIERS CHARITABLE TRUST

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2023

| | Notes | 2023 £ | £ | 2022 £ | £ |
|--|-------|---------------|----------------|---------------|----------------|
| Fixed assets | | | | | |
| Property, Fixtures & Equipment | 10 | | 741,157 | | 743,654 |
| Current assets | | | | | |
| Trade and other receivables | 11 | 12,047 | | 10,792 | |
| Cash at bank and in hand | | 80,472 | | 44,696 | |
| | | <u>92,519</u> | | <u>55,488</u> | |
| Current liabilities | 13 | (34,084) | | (27,750) | |
| Net current assets | | | <u>58,435</u> | | <u>27,738</u> |
| Total assets less current liabilities | | | 799,592 | | 771,392 |
| Non-current liabilities | 14 | | (198,873) | | (210,931) |
| Net assets | | | <u>600,719</u> | | <u>560,461</u> |
| Income funds | | | | | |
| Restricted funds | 16 | | 43,626 | | 10,666 |
| Unrestricted funds | | | 557,093 | | 549,795 |
| | | | <u>600,719</u> | | <u>560,461</u> |

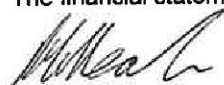
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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

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

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

The financial statements were approved by the Trustees on 6 October 2023



P Reah
Trustee



J Caladine
Trustee

Company Registration No. 06033909

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Company information

Hailsham Frontiers Charitable Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's Memorandum and Articles of Association, 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)". The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Trust. 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 date of this report, there exists some uncertainty regarding the potential impact of the Coronavirus and the economic consequences, both within the U.K. and overseas, which may result from government policies to contain the spread. The Church has maintained its level of income during these difficult days and we have therefore continued to use the going concern basis as appropriate in the preparation of these accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

The charity maintains an unrestricted general fund to oversee the day to day operations of the church. Special projects being part of the core work of the church are separated out within the internal accounting records of the Trust.

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

1.4 Income

Income is recognised when the Trust 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 Trust 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 Trust 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.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.5 Expenditure

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

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

Resources are expended in the period in which they are incurred and allocated to the particular cost centre to which they relate.

1.6 Property, plant and equipment

Property, fixtures and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

The initial conversion costs of the freehold building from a warehouse to a building suitable for church related activities were written off against reserves in 2014/15, as per the opinion of the trustees this did not enhance the value of the building.

Phase 2 construction work was capitalised to the Balance Sheet together with the original cost.

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 basis:

| | |
|-----------------------------|---|
| Freehold Land and Buildings | 2% on a straight line basis on the building element |
| Fixtures and equipment | Varying rate on a straight line basis |

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.

With effect from 1 April 2020, only fixtures, fittings and equipment costing above £1,000 are capitalised.

1.7 Impairment of non-current assets

At each reporting end date, the Trust 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).

1.8 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.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.9 Financial instruments

The Trust 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 Trust's balance sheet when the Trust 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 trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1.10 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 Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 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 Trust'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.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

| 3 Donations and grants | Unrestricted funds | | Restricted funds | | Total | | Unrestricted funds | | Restricted funds | | Total | |
|--|--------------------|--------------|------------------|----------------|--------------|----------------|--------------------|--------------|------------------|------|-------|------|
| | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 221,067 | 55,684 | 276,751 | 215,410 | 46,788 | 262,198 | 215,410 | 46,788 | 262,198 | | | |
| Grants | - | 31,433 | 31,433 | 5,798 | - | 5,798 | 5,798 | - | 5,798 | | | |
| | 221,067 | 87,117 | 308,184 | 221,208 | 46,788 | 267,996 | 221,208 | 46,788 | 267,996 | | | |
| Donations and gifts | 187,398 | 2,181 | 189,579 | 181,477 | 3,677 | 185,154 | 181,477 | 3,677 | 185,154 | | | |
| Gifts and donations | 33,669 | - | 33,669 | 33,933 | - | 33,933 | 33,933 | - | 33,933 | | | |
| Tax recoverable (on regular offerings) | - | 52,289 | 52,289 | - | 43,111 | 43,111 | - | 43,111 | 43,111 | | | |
| Gift days (including gift aid) | - | 1,214 | 1,214 | - | - | - | - | - | - | | | |
| Fellowship giving | - | - | - | - | - | - | - | - | - | | | |
| | 221,067 | 55,684 | 276,751 | 215,410 | 46,788 | 262,198 | 215,410 | 46,788 | 262,198 | | | |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Investments

| | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
| | 2023 | 2022 |
| | £ | £ |
| Interest receivable | 9 | 5 |

5 Charitable activities

| | 2023 | 2022 |
|---|----------------|----------------|
| | £ | £ |
| Staff costs | 130,099 | 102,023 |
| Depreciation and impairment | 10,357 | 9,521 |
| Church activities | 12,334 | 7,085 |
| Gift Day allocation | 12,059 | 29,537 |
| Licenses and registrations | 1,240 | 1,283 |
| Training and ministry development | 4,918 | 3,209 |
| Rent of manse | 14,832 | 14,400 |
| Travelling expenses | 1,424 | 1,447 |
| Printing, postage and stationery | 4,808 | 3,108 |
| Mortgage interest | 12,703 | 9,382 |
| Grants and gifts | 9,890 | 9,937 |
| Gifts to speakers | 400 | 1,200 |
| Direct costs - CMA / Keys / Little Gems / Reflect | 10,205 | 8,678 |
| | <u>225,269</u> | <u>200,810</u> |
| Share of support costs (see note 6) | 38,370 | 33,533 |
| Share of governance costs (see note 6) | 4,296 | 3,420 |
| | <u>267,935</u> | <u>237,763</u> |
| Analysis by fund | | |
| Unrestricted funds | 213,778 | 199,548 |
| Restricted funds | 54,157 | 38,215 |
| | <u>267,935</u> | <u>237,763</u> |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

| 6 Support costs | Support costs | Governance costs | 2023 | Support costs | Governance costs | 2022 |
|-----------------------------------|---------------|------------------|---------------|---------------|------------------|---------------|
| | £ | £ | £ | £ | £ | £ |
| Staff costs | 6,753 | - | 6,753 | 6,930 | - | 6,930 |
| Service charge | 2,952 | - | 2,952 | 2,893 | - | 2,893 |
| Insurance | 3,087 | - | 3,087 | 1,840 | - | 1,840 |
| Advertising | 1,106 | - | 1,106 | 335 | - | 335 |
| Repairs and maintenance (general) | 3,783 | - | 3,783 | 4,925 | - | 4,925 |
| Utilities | 12,423 | - | 12,423 | 9,758 | - | 9,758 |
| Telephone | 1,246 | - | 1,246 | 1,292 | - | 1,292 |
| Small equipment | 1,373 | - | 1,373 | 1,663 | - | 1,663 |
| Contractor costs | 4,420 | - | 4,420 | 2,456 | - | 2,456 |
| Sundry | 231 | - | 231 | 78 | - | 78 |
| Computer and IT costs | 996 | - | 996 | 1,363 | - | 1,363 |
| Accountancy and payroll | - | 2,856 | 2,856 | - | 2,220 | 2,220 |
| Independent examination | - | 1,440 | 1,440 | - | 1,200 | 1,200 |
| | <u>38,370</u> | <u>4,296</u> | <u>42,666</u> | <u>33,533</u> | <u>3,420</u> | <u>36,953</u> |
| <u>Analysed between</u> | | | | | | |
| Charitable activities | <u>38,370</u> | <u>4,296</u> | <u>42,666</u> | <u>33,533</u> | <u>3,420</u> | <u>36,953</u> |

7 Trustees

Mrs E Reah, wife of Trustee Mr P Reah, was paid a salary of £16,731 (2022: £16,049) and pension contributions of £836 (2022: £802) during the year.

Professional fees of £2,856 (2022: £2,220) were paid to Caladine Ltd (a firm of which Mr J Caladine, Trustee, is a Director) for accounting and payroll services.

Salaries were paid of £23,110 (2022: £19,605) to C Joyes and £11,563 (2022: £9,120) to J Joyes being relatives of N Joyes, a Trustee.

Pension contributions were also paid of £1,122 (2022: £980) to C Joyes and £578 (2022: £456) to J Joyes.

Except as disclosed above, none of the Trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

There were aggregate donations by the Trustees and their spouses of £26,701 (2022: £23,117) to the Trust during the year.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Employees

The average monthly number of full and part time employees during the year was:

| | 2023 Number | 2022 Number |
|----------------|----------------|----------------|
| Pastoral | 7 | 6 |
| Administration | 1 | 1 |
| Total | 8 | 7 |

| Employment costs | 2023 £ | 2022 £ |
|-----------------------|-----------|-----------|
| Wages and salaries | 127,239 | 101,412 |
| Social security costs | 3,419 | 2,132 |
| Other pension costs | 6,194 | 5,409 |
| | 136,852 | 108,953 |

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

9 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.

10 Property, Fixtures & Equipment

| | Freehold Land and Buildings £ | Fixtures and equipment £ | Total £ |
|------------------------------------|----------------------------------|-----------------------------|------------|
| Cost | | | |
| At 1 April 2022 | 801,681 | 45,662 | 847,343 |
| Additions | - | 7,860 | 7,860 |
| At 31 March 2023 | 801,681 | 53,522 | 855,203 |
| Depreciation and impairment | | | |
| At 1 April 2022 | 62,485 | 41,204 | 103,689 |
| Depreciation charged in the year | 8,017 | 2,340 | 10,357 |
| At 31 March 2023 | 70,502 | 43,544 | 114,046 |
| Carrying amount | | | |
| At 31 March 2023 | 731,179 | 9,978 | 741,157 |
| At 31 March 2022 | 739,196 | 4,458 | 743,654 |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

| 11 Trade and other receivables | 2023 | 2022 |
|---|---------------|---------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Other Receivables (Gift Aid) | 12,047 | 10,492 |
| Prepayments and accrued income | - | 300 |
| | <u>12,047</u> | <u>10,792</u> |

| 12 Borrowings | 2023 | 2022 |
|-------------------------|----------------|----------------|
| | £ | £ |
| Bank loans - secured | <u>212,531</u> | <u>227,206</u> |
| Payable within one year | 13,658 | 16,275 |
| Payable after one year | <u>198,873</u> | <u>210,931</u> |

Notes

The HSBC bank loan of £350,000 commenced April 2013 repayable over twenty years at 3.75% over base rate per annum, secured by a legal charge over Unit G1 and G2, Ropemaker Park, Hailsham.

| 13 Current liabilities | 2023 | 2022 |
|------------------------------------|--------------|---------------|
| | £ | £ |
| | Notes | |
| Bank loans - secured | 12 | 13,658 |
| Other taxation and social security | | 1,817 |
| Accruals and deferred income | | 18,609 |
| | | <u>34,084</u> |
| | | <u>27,750</u> |

| 14 Non-current liabilities | 2023 | 2022 |
|----------------------------|--------------|----------------|
| | £ | £ |
| | Notes | |
| Bank loans - secured | 12 | 198,873 |
| | | <u>210,931</u> |

15 Retirement benefit schemes

Defined contribution schemes

The Trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Trust in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £6,194 (2022 - £5,409).

HAILSHAM FRONTIERS CHARITABLE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Balance at 1 April 2021 £ | Movement in funds | | | Balance at 1 April 2022 £ | Transfers £ | Movement in funds | | | Balance at 31 March 2023 £ |
|-------------------|---------------------------------|-------------------|------------------|----------------|---------------------------------|----------------|-------------------|------------------|----------------|----------------------------------|
| | | Income £ | Expenditure £ | Transfers £ | | | Income £ | Expenditure £ | Transfers £ | |
| Sundry restricted | - | 2,190 | (7,485) | 5,295 | - | 13,538 | (13,538) | - | - | - |
| Little Gems | 2,668 | 1,487 | (1,193) | - | 2,962 | 5,099 | (7,367) | - | - | 694 |
| Gift Day | 13,875 | 43,111 | (29,537) | (26,745) | 704 | 52,289 | (12,059) | (1,474) | - | 40,934 |
| Sabbatical | - | - | - | 7,000 | 7,000 | - | (5,526) | - | - | - |
| CMS/Keys/Reflect | - | - | - | - | - | 14,977 | (14,976) | - | - | 1 |
| Fellowship fund | - | - | - | - | - | 1,214 | (691) | 1,474 | - | 1,997 |
| | 16,543 | 46,788 | (38,215) | (14,450) | 10,666 | 87,117 | (54,157) | - | - | 43,626 |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds (Continued)

Fund details

Sundry restricted

This includes grants from 3VA for the cost of maintaining a Global Cafe, assisting refugees and in particular those from the Ukraine. Also money was received from Sussex Community Trust and a contribution for the cost of living Winter Shelter support work of the church.

Little Gems

The fund is now restricted to encompass the direct expenses of the Little Gems children's work. A grant of £2,919 was received from the Co-Operative Bank.

Gift Day

This represents money raised by the Church members and congregation on special appeal days designated for capital projects and smaller projects designated by the leaders.

Sabbatical

This fund represents money set aside to finance the sabbatical period of the church pastor in the summer of 2022. This has now closed.

CMA/Keys/Reflect

This fund incorporating Pregnancy Advice, relates to the funding of a debt advice centre and drug dependency advice. These figures were originally incorporated within Sundry restricted fund. Grants were received from Crosslink Trust and Chalk Cliffe Trust. Also funds were received from the Hailsham Foodbank for the salary of a CMA Debt administrator.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Analysis of net assets between funds

| | Unrestricted funds | Restricted funds | Total Unrestricted funds | Restricted funds | Total | |
|-----------------------------------|--------------------|------------------|--------------------------|------------------|----------------|--|
| | 2023 | 2023 | 2023 | 2022 | 2022 | |
| | £ | £ | £ | £ | £ | |
| Fund balances are represented by: | | | | | | |
| Property, plant and equipment | 741,157 | - | 741,157 | 743,654 | 743,654 | |
| Current assets/(liabilities) | 14,809 | 43,626 | 58,435 | 17,072 | 27,738 | |
| Long term liabilities | (198,873) | - | (198,873) | (210,931) | (210,931) | |
| | <u>557,093</u> | <u>43,626</u> | <u>600,719</u> | <u>549,795</u> | <u>560,461</u> | |

18 Financial commitments, guarantees and contingent liabilities

The Church has a rolling 3 month notice on the manse lease for the pastor.

19 Operating lease commitments

At the reporting end date the Trust had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2023 | 2022 |
|----------------------------|--------------|--------------|
| | £ | £ |
| Within one year | 2,784 | 2,784 |
| Between two and five years | 696 | 3,480 |
| | <u>3,480</u> | <u>6,264</u> |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel (including wages and employers social security and pension contributions) is as follows.

| | 2023 £ | 2022 £ |
|------------------------|-----------|-----------|
| Aggregate compensation | 35,813 | 31,628 |

In addition to the aggregate compensation above rent was paid for manse accommodation of £14,832 (2022: £14,400)

HAILSHAM FRONTIERS CHARITABLE TRUST

England & Wales - Charity number 1118740

Accounts

Charity registration number 1118740

Company registration number 06033909 (England and Wales)

HAILSHAM FRONTIERS CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022



Caladine

Chartered Certified Accountants

HAILSHAM FRONTIERS CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------|---|
| Trustees | S Coltman S Mewett P Reah J Caladine N Joyes |
| Secretary | S Coltman |
| Charity number | 1118740 |
| Company number | 06033909 |
| Principal address | Christchurch The Ropemaker Centre, Units G1 & G2 South Road Hailsham East Sussex BN27 3GY |
| Registered office | Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF |
| Independent examiner | Rachel Taylor FCA Acuity Professional Partnership LLP Fifth Floor 11 Leadenhall Street London EC3V 1LP |
| Bankers | HSBC 94 Terminus Road Eastbourne East Sussex BN21 3ND |

HAILSHAM FRONTIERS CHARITABLE TRUST

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HAILSHAM FRONTIERS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's Memorandum and Articles of Association, 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 objects of the trust continued to be that of communicating the Gospel of Jesus Christ and the teachings of the Bible in practical ways relevant to every generation.

Aims and purposes

ChristChurch Hailsham has continued its mission to reach Hailsham and the surrounding area through the proclamation and demonstration of the Christian faith. As a Church, we wholeheartedly embrace doctrines and beliefs historically held by evangelicals. We look to advance the Christian faith through evangelism, social action, education, relief of poverty and through ecumenical activities.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake. The Trustees believe that the principle objects, aims and activities as described in this report provide adequate disclosure in accordance with the Charities Commission public benefit reporting requirements.

Achievements and performance

Church Life

During this year all the COVID restrictions were thankfully lifted from the church, and we were able to resume normal meetings. Some members have been slower at returning, and some so far have not come back, however over 75% of members are now back and there are many new faces and guests joining us.

ChristChurch has continued to build our online presence through the live streaming of our services, YouTube videos, online podcasts and blogs. Owen has been employed 3 days a week to solely work on Media, whilst a new Youth Worker, Emmy Bourne, has been appointed to run the Youth.

The church was able to run a successful Alpha Course in the Autumn with 16 people signed up and about 12 turning up regularly. Our winter Freedom In Christ course had 20 regular attendees. We started a weekly early-morning prayer meeting that is regularly attended by about 12 people. Our Hub events for retired people still proves to be very popular with over 40 people attending the monthly meeting.

Overseas trips have resumed with Simon being able to go out to Nairobi and work with the churches we connect with there. This conference was the first time many of the delegates had seen each other since COVID so it was a real joy for them to be together again. In the sovereignty of God the timing was perfect as the day the UK team returned was the day the Omicron variant was discovered and over the course of the next few days international travel was restricted.

Despite schools reopening we have continued to host the Child Immunisation service in our building as and when they needed to catch up with their immunisation programme.

Children's Work

It has been great to resume in-person sessions with the children on Sunday mornings since COVID restrictions were removed. We started with the under-5s, many of whom had never attended any form of children's work and had not interacted with anyone outside of their family in recent memory. With time, care and patience the children gradually settled and enjoyed these times, and parents were able to be fed spiritually while their children were similarly cared for. In September we began running groups for all ages under 11, teaching bible truths while encouraging the children to meet with God and have fun together. Topics have included "Like Jesus" looking at the life of Jesus and how a relationship with God shapes our character, and the Pilgrim's Progress story.

HAILSHAM FRONTIERS CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2022

The mid-week Deeper group for years 5 and 6 has continued to be popular with these children. We have been working through some of the questions from the New City Catechism such as "What happens after death?" "How can I be saved?" "Who is the Holy Spirit?" This group have also undertaken social action projects including litter picking, and cleaning parts of the church, listened to visiting speakers, and had several fun social activities involving messy games and ice-creams.

During the Easter holidays we put together craft and activity packs for children to enjoy at home alongside recipe packs in conjunction with the foodbank. Over the Summer holidays members of the worship team ran singing workshops with primary aged children which were enjoyed. In the October, February and following Easter holidays we ran fun mornings for local families which were very well attended and involved bible stories, teaching, crafts and games.

Little Gems

In line with regulations at the time, we re-opened Little Gems and Baby Gems on a booking system. To enable us to maximise spaces for those who wanted to come, we opened two play spaces for two separate hourly bookings in the morning, and we ran a group for babies in the afternoons. This was tricky to manage and volunteers worked tirelessly to keep everything clean and comply with guideline. This followed on from the parent support group that we had managed to keep open before regulations were relaxed. In September the groups returned to a much more relaxed and familiar footing with anything between 40-50 families attending every Tuesday morning, and a good number of parents and new babies in the afternoons. Parents have appreciated us opening whenever we reasonably can and we have maintained good relationships with many local families. Sessions involve crafts, bible stories, singing and free play.

Play Therapy

Play Therapy services in a local school have involved working with five children on a weekly basis. Two children have received long-term support with significant issues that schools would not usually be in position to fund. This has also enabled us to make good relationships with the families of the children involved offering a listening ear when needed.

Youth

The Youth work is now back running at its full capacity as before, with young people coming back into the Christchurch building throughout the week.

Emmy has helped lead the Youth Work as a volunteer for 5 years and was the natural person to take the lead. The work continues to thrive under her leadership as she continues to build up the team of helpers.

Over the summer holidays we ran a programme which was the start of being able to meet face-to-face again – these activities included crazy golf and ice cream, an evening at Knock-Hatch and an evening walk along the Cuckoo trail to McDonalds. These events in the summer were an opportunity for the new members, who were starting secondary school in September, to come along and meet the group and the team. In addition, because New Day Festival didn't run in 2021 but was online, the church was opened up to the youth to come along and watch the content on the big screen as well as mornings that were arranged such as 'Bible + Bacon' and 'Worship + Waffles'.

Friday Night Youth returned in September with a lot of excitement and new faces. On Friday nights we see not only young people who regularly attend Sunday morning services, but young people who are not from Christian backgrounds who have been invited by word-of-mouth. It is a great space to build on relationships with all of the young people in a relaxed environment. Every Friday there is a 'God Slot' where for 5-10 minutes one of the leaders will speak to them as a collective group about the Bible, the gospel, church life and themes that run throughout Christianity.

Amazingly some of the young people who originally started coming only to Friday Nights now coming to our Sunday evening youth session. This is a youth life-group where we discuss the Bible, look into relevant cultural topics, have creative worship evenings and the occasional social too. These Sunday evenings started in January 2022 after being moved from Tuesday nights with the intention for them to eventually being solely run by the youth themselves including worship and hosting. It is here we have seen so much growth and stepping out amongst the young people, as well exploring spiritual gifts and building in their own confidence and their walks of faith.

HAILSHAM FRONTIERS CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2022

The Mentoring programme (Behavioural interventions) have been running on a Monday morning at Hailsham Community College weekly. Then on a Monday lunchtime, along with Hailsham Parish Church, we run a Christian Union (CU). Each week new faces attend the CU and some have now started coming along to Friday Nights.

This year finished with the Youth able to do the February Youth Retreat as in previous years prior to COVID, which the Youth thoroughly enjoyed, and youth from Uckfield were also able to join in with our young people.

Keys

The Hailsham KEYS Project continues to thrive post the challenges we faced during the COVID 19 pandemic. Following the 3 KEY principles to freedom from addiction (Spiritual, Community and Medical), Hailsham KEYS continues to offer assisted detox support in conjunction with the individual's GP, support to connect with a recovery community and the wider church community and support to pursue spiritual freedom through a Christian 12-step recovery program and prayer ministry. We provide all aspects of support to individuals including stabilisation, detox, relapse prevention, recovery groups, befriender support and access to dedicated prayer & spiritual ministry.

This year we have provided support for over 20 individuals and often have in excess of 12 clients attending our support group each Monday evening at Ropemaker. We continue to receive referrals from a variety of sources (including the Internet, word of mouth and the Foodbank) and cover quite a wide catchment area including Heathfield, Seaford and Eastbourne. In June a number of the team, together with Si Fry, were invited to the Palace of Westminster to meet MP Fiona Bruce (the Prime Minister's Special Envoy for Freedom of Religion or Belief) to let her know more about the work KEYS undertakes nationally.

We are currently operating with a team of 5 and looking to recruit further volunteer support in the near future. We are also exploring ways to develop a 'Discipleship Hub' for Church members with a heart to serve and disciple individuals as they start walking in their new life. It has been a real privilege to continue to witness members of the recovery group maintaining recovery as well as growing in their faith and becoming part of the wider church community.

FoodBank

In April 2021 the foodbank moved back to their new distribution centre in the town centre but continue to use Christchurch as the collection point for their Friday deliveries. Through seeing people face-to-face again the foodbank have been able to signpost people on to other groups within the church such as Little Gems, CMA, Keys and The Hub. Some recently retired church members have come on board to provide much needed help with driving the van for deliveries and collections from supermarkets. The financial, practical and prayerful support of the church is very much valued by the foodbank team.

CMA

As Covid restrictions ended we were able to hold refresher training for the remaining team members, and a few clients were taken on. This was boosted with funding from the Trussell Trust to enable the foodbank to fund a Debt Advisor. The post of Centre Administrator/Debt Advisor was filled from 1 March 2022 and as a result the centre is in full operation, working with a number of clients referred from the foodbank. The volunteer team support the Centre Administrator in her role although more volunteers will be needed as this work grows.

Looking Ahead

We approached the council to see if there were any refuges locally we could help settle into the community, and learned there was a family locally in need of such help. This led to us in October feeling it was right to start looking into Teaching English as a Foreign Language (TEFL). Just 4 days after Simon mentioned this we received in the post an invitation from Christian TEFL to get some TEFL training with 80% discount! 6 people signed up to the training, which 3 of them have nearly finished the training as of March 2022, and the others are hoping to finish by August '22. Obviously with the war in Ukraine and the coming of Ukrainians to the UK, we can really see God's hand on the timing of this training and are hoping to set up English Lessons in the summer term of 2022.

The Pregnancy Crisis work that we hope to get started this year now has a start date of September 2022 and two of our members are currently doing a post-abortion and baby-loss counselling course. The work will be called Reflect - Crisis Pregnancy Care, and will be linked closely with the Hastings centre.

HAILSHAM FRONTIERS CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

The Trustees report a surplus for the year on general fund operations of £21,665 before transfers. The unrestricted funds at 31 March 2022 amounted to £549,795.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months contractual expenditure calculated to be £40,000. The Trustees consider that reserves at this level will ensure that in the event of significant drop in funding they would be able to continue the Charity's activities whilst consideration was given to ways in which different funds may be raised.

Risk management

The Trustees have continued to assess the major risks to which the Charity is exposed and in particular safe guarding issues and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and governed by a Memorandum and Articles of Association dated 20 December 2006.

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:

S Coltman
S Mewett
P Reah
J Caladine
N Joyes

None of the Trustees has any beneficial interest in the company. All of the Trustees are directors of the company and guarantee to contribute £1 in the event of a winding up.

Qualifying third party indemnity provisions

Trustees are appointed by the majority vote of members of the company in general meeting. Only candidates of sufficient spiritual maturity are appointed. Training and induction is applied as necessary.

The Trust is managed on a day to day basis by the church elders Mr S Fry, Mr R Williams, Mr T Simmons and Mr C Joyes together with support office and pastoral staff all who report to the Trustees who meet on a regular basis.

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



P Reah
Trustee

7 October 2022

HAILSHAM FRONTIERS CHARITABLE TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees, who are also the directors of Hailsham Frontiers Charitable Trust 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 Trust 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 Trust 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 Trust 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 Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HAILSHAM FRONTIERS CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HAILSHAM FRONTIERS CHARITABLE TRUST

I report to the Trustees on my examination of the financial statements of Hailsham Frontiers Charitable Trust (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the Trust (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 Trust 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 Trust'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 Trust'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 Trust 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.



Rachel Taylor FCA

Acuity Professional Partnership LLP
Fifth Floor
11 Leadenhall Street
London
EC3V 1LP

Dated: 12 October 2022

HAILSHAM FRONTIERS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

| | Notes | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total Unrestricted funds 2022 £ | Restricted funds 2021 £ | Total 2021 £ |
|---|-------|---------------------------------|-------------------------------|---------------------------------------|-------------------------------|--------------------|
| Income from: | | | | | | |
| Donations and grants | 3 | 221,208 | 46,788 | 267,996 | 187,742 | 247,108 |
| Investments | 4 | 5 | - | 5 | - | 6 |
| Total income | | 221,213 | 46,788 | 268,001 | 187,748 | 247,114 |
| Expenditure on: | | | | | | |
| Charitable activities | 5 | 199,548 | 38,215 | 237,763 | 162,438 | 202,653 |
| Net incoming resources before transfers | | 21,665 | 8,573 | 30,238 | 25,310 | 44,461 |
| Gross transfers between funds | 15 | 14,450 | (14,450) | - | 2,808 | (2,808) |
| Net income/(expenditure) for the year/ Net movement in funds | | 36,115 | (5,877) | 30,238 | 28,118 | 44,461 |
| Fund balances at 1 April 2021 | | 513,680 | 16,543 | 530,223 | 200 | 485,762 |
| Fund balances at 31 March 2022 | | 549,795 | 10,666 | 560,461 | 16,543 | 530,223 |

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.

HAILSHAM FRONTIERS CHARITABLE TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

| | Notes | 2022 | | 2021 | |
|--|-------|----------|-----------|----------|-----------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Property, Fixtures & Equipment | 9 | | 743,654 | | 753,174 |
| Current assets | | | | | |
| Trade and other receivables | 10 | 10,792 | | 8,713 | |
| Cash at bank and in hand | | 44,696 | | 44,817 | |
| | | 55,488 | | 53,530 | |
| Current liabilities | 12 | (27,750) | | (59,130) | |
| Net current assets/(liabilities) | | | 27,738 | | (5,600) |
| Total assets less current liabilities | | | 771,392 | | 747,574 |
| Non-current liabilities | 13 | | (210,931) | | (217,351) |
| Net assets | | | 560,461 | | 530,223 |
| Income funds | | | | | |
| Restricted funds | 15 | | 10,666 | | 16,543 |
| Unrestricted funds | | | 549,795 | | 513,680 |
| | | | 560,461 | | 530,223 |

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

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

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

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

The financial statements were approved by the Trustees on 7 October 2022

P Reah
Trustee



J Caladine
Trustee



Company Registration No. 06033909

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Hailsham Frontiers Charitable Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's Memorandum and Articles of Association, 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)". The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Trust. 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 date of this report, there exists some uncertainty regarding the potential impact of the Coronavirus and the economic consequences, both within the U.K. and overseas, which may result from government policies to contain the spread. The Church has maintained its level of income during these difficult days and we have therefore continued to use the going concern basis as appropriate in the preparation of these accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

The charity maintains an unrestricted general fund to oversee the day to day operations of the church. Special projects being part of the core work of the church are separated out within the internal accounting records of the Trust.

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

1.4 Income

Income is recognised when the Trust 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 Trust 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 Trust 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.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.5 Expenditure

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

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

Resources are expended in the period in which they are incurred and allocated to the particular cost centre to which they relate.

1.6 Property, plant and equipment

Property, fixtures and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

The initial conversion costs of the freehold building from a warehouse to a building suitable for church related activities were written off against reserves in 2014/15, as per the opinion of the trustees this did not enhance the value of the building.

Phase 2 construction work was capitalised to the Balance Sheet together with the original cost.

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 basis:

| | |
|---------------------------|---|
| Freehold Land & Buildings | 2% on a straight line basis on the building element |
| Fixtures and equipment | Varying rate on a straight line basis |

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.

With effect from 1 April 2020, only fixtures, fittings and equipment costing above £1,000 are capitalised.

1.7 Impairment of non-current assets

At each reporting end date, the Trust 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).

1.8 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.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.9 Financial instruments

The Trust 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 Trust's balance sheet when the Trust 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 trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1.10 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 Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 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 Trust'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.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and grants

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|--|--------------------|------------------|----------------|--------------------|------------------|----------------|
| | 2022 | 2022 | 2022 | 2021 | 2021 | 2021 |
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 215,410 | 46,788 | 262,198 | 187,742 | 59,366 | 247,108 |
| Grants | 5,798 | - | 5,798 | - | - | - |
| | <u>221,208</u> | <u>46,788</u> | <u>267,996</u> | <u>187,742</u> | <u>59,366</u> | <u>247,108</u> |
| Donations and gifts | | | | | | |
| Gifts and donations | 181,477 | 3,677 | 185,154 | 159,333 | 3,201 | 162,534 |
| Tax recoverable (on regular offerings) | 33,933 | - | 33,933 | 28,409 | - | 28,409 |
| Gift days (including gift aid) | - | 43,111 | 43,111 | - | 56,165 | 56,165 |
| | <u>215,410</u> | <u>46,788</u> | <u>262,198</u> | <u>187,742</u> | <u>59,366</u> | <u>247,108</u> |

4 Investments

| | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
| | 2022 | 2021 |
| | £ | £ |
| Interest receivable | <u>5</u> | <u>6</u> |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Charitable activities

| | 2022 | 2021 |
|--|-----------------------|-----------------------|
| | £ | £ |
| Staff costs | 102,023 | 90,798 |
| Depreciation and impairment | 9,521 | 9,521 |
| Church activities | 15,763 | 13,242 |
| Gift Day allocation | 29,537 | 6,090 |
| Licenses and registrations | 1,283 | 1,179 |
| Training and ministry development | 3,209 | 2,750 |
| Rent of manse | 14,400 | 14,400 |
| Travelling expenses | 1,447 | 1,000 |
| Printing, postage and stationery | 3,108 | 3,310 |
| Mortgage interest | 9,382 | 10,965 |
| Gifts to organisations | 7,747 | 7,147 |
| Gifts to speakers | 1,200 | 900 |
| IT consumables | 1,363 | 1,278 |
| Special gifts | 2,190 | 12,200 |
| | <u>202,173</u> | <u>174,780</u> |
| Share of support costs (see note 6) | 32,170 | 24,353 |
| Share of governance costs (see note 6) | 3,420 | 3,520 |
| | <u>237,763</u> | <u>202,653</u> |
| | <u><u>237,763</u></u> | <u><u>202,653</u></u> |
| Analysis by fund | | |
| Unrestricted funds | 199,548 | 162,438 |
| Restricted funds | 38,215 | 40,215 |
| | <u>237,763</u> | <u>202,653</u> |
| | <u><u>237,763</u></u> | <u><u>202,653</u></u> |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Support costs

| | Support costs | Governance costs | Total Support costs 2022 | Governance costs | Total 2021 |
|-----------------------------------|---------------|------------------|--------------------------|------------------|---------------|
| | £ | £ | £ | £ | £ |
| Staff costs | 6,930 | - | 6,930 | 8,220 | 8,220 |
| Service charge | 2,893 | - | 2,893 | 2,620 | 2,620 |
| Insurance | 1,840 | - | 1,840 | 1,815 | 1,815 |
| Advertising | 335 | - | 335 | 355 | 355 |
| Repairs and maintenance (general) | 4,925 | - | 4,925 | 2,349 | 2,349 |
| Utilities | 9,758 | - | 9,758 | 7,576 | 7,576 |
| Telephone | 1,292 | - | 1,292 | 1,207 | 1,207 |
| Small equipment | 1,663 | - | 1,663 | 136 | 136 |
| Contractor costs | 2,456 | - | 2,456 | - | - |
| Sundry | 78 | - | 78 | 75 | 75 |
| Legal and professional | - | - | - | 40 | 40 |
| Accountancy and payroll | - | 2,220 | 2,220 | 2,160 | 2,160 |
| Independent examination | - | 1,200 | 1,200 | 1,320 | 1,320 |
| | <u>32,170</u> | <u>3,420</u> | <u>35,590</u> | <u>24,353</u> | <u>27,873</u> |
| <u>Analysed between</u> | | | | | |
| Charitable activities | <u>32,170</u> | <u>3,420</u> | <u>35,590</u> | <u>24,353</u> | <u>27,873</u> |

7 Trustees

Mrs E Reah, wife of Trustee Mr P Reah, was paid a salary of £16,049 (2021: £16,049) and pension contributions of £802 (2021: £802) during the year.

Professional fees of £2,220 (2021: £2,160) were paid to Caladine Ltd (a firm of which Mr J Caladine is a Director) for accounting and payroll services.

Salaries were paid of £19,605 (2021: £19,005) to C Joyes and £9,120 (2021: £9,120) to J Joyes being relatives of N Joyes, a Trustee.

Except as disclosed above, none of the Trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

There were aggregate donations by the Trustees and their spouses of £23,117 (2021: £22,222) to the Trust during the year.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Employees

The average monthly number of full and part time employees during the year was:

| | 2022 Number | 2021 Number |
|----------------|----------------|----------------|
| Pastoral | 6 | 6 |
| Administration | 1 | 1 |
| Total | <u>7</u> | <u>7</u> |

Employment costs

| | 2022 £ | 2021 £ |
|-----------------------|----------------|---------------|
| Wages and salaries | 101,412 | 93,681 |
| Social security costs | 2,132 | 1,736 |
| Other pension costs | 5,409 | 3,601 |
| | <u>108,953</u> | <u>99,018</u> |

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

9 Property, Fixtures & Equipment

| | Freehold Land & Buildings £ | Fixtures and equipment £ | Total £ |
|------------------------------------|--------------------------------|-----------------------------|----------------|
| Cost | | | |
| At 1 April 2021 | 801,681 | 45,662 | 847,343 |
| At 31 March 2022 | <u>801,681</u> | <u>45,662</u> | <u>847,343</u> |
| Depreciation and impairment | | | |
| At 1 April 2021 | 54,468 | 39,700 | 94,168 |
| Depreciation charged in the year | 8,017 | 1,504 | 9,521 |
| At 31 March 2022 | <u>62,485</u> | <u>41,204</u> | <u>103,689</u> |
| Carrying amount | | | |
| At 31 March 2022 | <u>739,196</u> | <u>4,458</u> | <u>743,654</u> |
| At 31 March 2021 | <u>747,213</u> | <u>5,961</u> | <u>753,174</u> |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Trade and other receivables

| | 2022 | 2021 |
|---|---------------|--------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Other Receivables (Gift Aid) | 10,492 | 8,016 |
| Prepayments and accrued income | 300 | 697 |
| | <u>10,792</u> | <u>8,713</u> |

11 Borrowings

| | 2022 | 2021 |
|------------------------------------|----------------|----------------|
| | £ | £ |
| Bank loans - secured | 227,206 | 243,369 |
| Other unsecured loans - Commercial | - | 20,634 |
| | <u>227,206</u> | <u>264,003</u> |
| Payable within one year | 16,275 | 46,652 |
| Payable after one year | 210,931 | 217,351 |
| | <u>210,931</u> | <u>217,351</u> |

Notes

The HSBC bank loan of £350,000 commenced April 2013 repayable over twenty years at 3.75% over base rate per annum, secured by a legal charge over Unit G1 and G2, Ropemaker Park, Hailsham.

The Stewardship Services (UKET) Ltd unsecured loan of £50,000 commenced 13 October 2014 and was repayable over a 10 year period with interest charged at 5.5% per annum. The loan was repaid early in full in May 2021.

12 Current liabilities

| | Notes | 2022 | 2021 |
|------------------------------------|-------|---------------|---------------|
| | | £ | £ |
| Bank loans - secured | 11 | 16,275 | 26,018 |
| Other loans - unsecured | 11 | - | 20,634 |
| Other taxation and social security | | 1,699 | 1,523 |
| Accruals and deferred income | | 9,776 | 10,955 |
| | | <u>27,750</u> | <u>59,130</u> |

13 Non-current liabilities

| | Notes | 2022 | 2021 |
|----------------------|-------|----------------|----------------|
| | | £ | £ |
| Bank loans - secured | 11 | 210,931 | 217,351 |
| | | <u>210,931</u> | <u>217,351</u> |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Retirement benefit schemes

Defined contribution schemes

The Trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Trust in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £5,409 (2021 - £3,601).

HAILSHAM FRONTIERS CHARITABLE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Balance at 1 April 2020 | | Movement in funds | | | Movement in funds | | | Balance at 31 March 2022 | |
|-------------------|----------------------------|--------|-------------------|-------------|-----------|-------------------|-------------|-----------|-----------------------------|--------|
| | £ | £ | Income | Expenditure | Transfers | Income | Expenditure | Transfers | £ | £ |
| Sundry restricted | 200 | - | - | (3,536) | 3,336 | 2,190 | (7,485) | 5,295 | - | - |
| Little Gems | - | 3,201 | 3,201 | (18,389) | 17,856 | 1,487 | (1,193) | - | 2,962 | 2,962 |
| Gift Day | - | 56,165 | 56,165 | (18,290) | (24,000) | 43,111 | (29,537) | (26,745) | 704 | 704 |
| Sabbatical | - | - | - | - | - | - | - | 7,000 | 7,000 | 7,000 |
| | 200 | 59,366 | 59,366 | (40,215) | (2,808) | 46,788 | (38,215) | (14,450) | 10,666 | 10,666 |

Fund details

Sundry restricted

This includes a number of smaller restricted funds including Community Money Advice (a debt counselling service), Keys (a drug/alcohol counselling service) and a pregnancy advice centre. A transfer of £5,295 from the General Fund was used to cover the deficit in these funds in 2022.

Little Gems

The fund is now restricted to encompass the direct expenses of the Little Gems children's work.

Gift Day

This represents money raised by the Church members and congregation on special appeal days designated for capital projects, repayment of members loans and smaller projects designated by the leaders. During the year £19,745 from this fund was transferred to the general fund and £7,000 to the new Sabbatical fund

Sabbatical

This fund represents money set aside to finance the sabbatical period of the church pastor in the summer of 2022.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Analysis of net assets between funds

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ |
|-----------------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances are represented by: | | | | | | |
| Property, plant and equipment | 743,654 | - | 743,654 | 736,631 | 16,543 | 753,174 |
| Current assets/(liabilities) | 17,072 | 10,666 | 27,738 | (5,600) | - | (5,600) |
| Long term liabilities | (210,931) | - | (210,931) | (217,351) | - | (217,351) |
| | <u>549,795</u> | <u>10,666</u> | <u>560,461</u> | <u>513,680</u> | <u>16,543</u> | <u>530,223</u> |

17 Financial commitments, guarantees and contingent liabilities

The Church has a rolling 3 month notice on the manse lease for the pastor.

18 Operating lease commitments

At the reporting end date the Trust had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2022 £ | 2021 £ |
|----------------------------|--------------|--------------|
| Within one year | 2,784 | 2,784 |
| Between two and five years | 3,480 | 6,264 |
| | <u>6,264</u> | <u>9,048</u> |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel (including wages and employers social security and pension contributions) is as follows.

| | 2022 £ | 2021 £ |
|------------------------|-----------|-----------|
| Aggregate compensation | 31,628 | 30,468 |

In addition to the aggregate compensation above rent was paid for manse accommodation of £14,400 (2021: £14,400)

HAILSHAM FRONTIERS CHARITABLE TRUST

England & Wales - Charity number 1118740

Accounts

Charity Registration No. 1118740

Company Registration No. 06033909 (England and Wales)

HAILSHAM FRONTIERS CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021



Caladine
Chartered Certified Accountants

HAILSHAM FRONTIERS CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|-----------------------------|---|-------------------------------|
| Trustees | S Coltman S Mewett P Reah J Caladine N Joyes | (Appointed 28 September 2020) |
| Secretary | S Coltman | |
| Charity number | 1118740 | |
| Company number | 06033909 | |
| Principal address | Christchurch The Ropemaker Centre, Units G1 & G2 South Road Hailsham East Sussex BN27 3GY | |
| Registered office | Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF | |
| Independent examiner | Rachel Taylor FCA Acuity Professional Partnership LLP Fifth Floor 11 Leadenhall Street London EC3V 1LP | |
| Bankers | HSBC 94 Terminus Road Eastbourne East Sussex BN21 3ND | |

HAILSHAM FRONTIERS CHARITABLE TRUST

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HAILSHAM FRONTIERS CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and financial statements for the year ended 31 March 2021.

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 Trust's Memorandum and Articles of Association, 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 objects of the trust continued to be that of communicating the Gospel of Jesus Christ and the teachings of the Bible in practical ways relevant to every generation.

Aims and purposes

ChristChurch Hailsham has continued its mission to reach Hailsham and the surrounding area through the proclamation and demonstration of the Christian faith. As a Church, we wholeheartedly embrace doctrines and beliefs historically held by evangelicals. We look to advance the Christian faith through evangelism, social action, education, relief of poverty and through ecumenical activities.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

The Trustees believe that the principle objects, aims and activities as described in this report provide adequate disclosure in accordance with the Charities Commission public benefit reporting requirements.

Achievements and performance

Church Life

April 2020 -March 2021 has been a highly challenging year not just for ChristChurch, but for the nation and indeed the whole world.

The ongoing COVID 19 pandemic disrupted much of life, and for ChristChurch meant that we could not physically meet from the end of March 2020 until August 2020. Then there was a further month where we could not physically gather together in November 2020. Other gatherings were also restricted to varying levels across the year. Thankfully due to the faith and courage of our Elders and Trustees, we as a church have been able to meet in person for most of the time during this year whilst providing an online service; thus giving people the choice of whether they attend in person or watch online. Due to the pandemic many people thought it prudent not to come to church even when it was permissible, others felt it right to continue coming; indeed we actually had people join us from other local churches for a season whilst their church was not open. By the grace of God although several of the families in the church got sick with COVID 19 and 1 person hospitalised, they all recovered, and we lost no one to the pandemic.

The church showed great tenacity, flexibility and generosity as we navigated this uncharted water of social restrictions and civil liberties being curbed. Right at the start of the pandemic ChristChurch held an offering to go towards those locally and abroad who would financially be in trouble if they were not able to work due to COVID or COVID restrictions. As a church we helped 20 local families/individuals during this time, as well as helping the poor in Bulgaria, South Sudan, Uganda, Kenya and the Horn of Africa.

Prior to COVID19 restrictions, in January 2020, the Elders and Trustees had determined that we should improve our online presence and stream our Sunday meetings in the future, so these plans were brought forwards in response.

HAILSHAM FRONTIERS CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2021

The need for digital media at ChristChurch has been split into two different sections: Sunday Morning Media and Additional Digital Content Media. The former started with the recording of Hosting, Worship and sermon segments within the church building which were then edited together and uploaded to YouTube to run as a 'Premiere'. Over time however, as restrictions allowed, we have led to a livestreaming system that takes a feed of our Sunday morning service and streams it to our YouTube channel. This has required investment into new hardware and software as well staff hours. The second wing of the Media over the past year has been the development of additional content. This has come in the forms of:

- Encouragements
- Podcasts
- Blogs
- Teaching Videos

This content has allowed the church to remain connected with one another and continue to gain new depth of understanding in Christ whilst not being able to attend life groups and other such organised activities. The content also has an 'outward facing' element to it though, showing both the unreached of Hailsham, as well as other churches more about the vision and the values of ChristChurch. The website has been also significantly improved over the last year.

The staff team has stayed the same throughout the year and church finance have been good considering the global situation. ChristChurch has been able to pay all our commitments, not needed to furlough any staff and have even cleared the final outstanding member loan and reduction of other borrowing.

Finally, the church has continued to promote the good news of the gospel of Jesus Christ both locally and abroad despite the restrictions. Locally we have made our online services available and have had a couple of Care homes regularly tune into our service. We ran one of our largest Alpha courses in Oct 2020 with over 20 guests on the course. Our Sunday Services have seen a number of new people come along to them too. Whilst teams have not been able to travel abroad to visit the churches we help, ChristChurch has been in regular contact with its overseas partners. Communication via social media and other online media have increased significantly this year, and our partners report feeling well supported and encouraged.

Children's work

Children's work during lockdown has been a new challenge. It was decided early on that we would aim to make Sunday services more family orientated, with the preachers trying to include and involve the children. Alongside this we have created a weekly video for the children, and a variety of families have enjoyed creating these to tell bible stories and explain bible truths. An activity sheet has been produced weekly to support the children's understanding of the bible passage, and to help keep them engaged. The children have grown in their faith and have really felt part of the church. It has blessed the whole church to have all ages worshipping together. From mid-April we re-introduced children's work on Sunday mornings for the under 5s, and this has been greatly appreciated by the younger children and their parents.

Producing videos has also meant that we could support local schools. A series of videos for Christmas and Easter were produced for schools to use during assemblies, following a suggestion from a teacher in the church. These were well received by the children and the staff.

The mid-week group "Deeper" continues to run for children in years 5 and 6, giving them time to discuss and consider big questions and what faith looks like in their own lives. This was initially over Zoom, but from mid-April we returned to in-person sessions. Discussions are lively and the children are full of questions and thoughts that challenge us.

HAILSHAM FRONTIERS CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2021

Little Gems

During the first lockdown Little Gems was unable to meet but we continued to engage with families by posting weekly bible story videos. As soon as we were legally allowed we resumed baby and toddler groups. We ran a support group for parents with new non-mobile babies at first, which was greatly appreciated as the families had had no contact with other parents and very little support. This group has continued and increased in numbers and we currently have twenty babies and toddlers each Tuesday afternoon. We changed our morning toddler group to an outdoor group during the autumn term, meeting in nearby woodlands for a forest school toddler group. This was very popular and enabled us to maintain relationships with local families and support them when little else was running. Since indoor groups have been permitted we have run Covid-safe groups with smaller numbers, running in such a way as to enable around 40 families to bring their children along to play together, hear bible stories, participate in crafts and to provide much needed social contact for parents.

Play Therapy

Play Therapy services in schools have continued while schools were open. One morning a week has enabled four children (and their families) to receive support with the children's emotional well-being. We have also been able to provide some sessions within the church building for a family following a request from social services.

Youth

The youthwork at ChristChurch has changed greatly since the last annual report. The limited nature of social interaction meant that our in-person activities were limited to a few weeks in July 2020. Over the year we have sought to keep in touch with our young people via several different methods. Initially we filmed a lot of content for our social media. Encouragements, teaching sessions and worship times were posted in this format. We then moved on to meeting every Friday evening on Zoom. Initially invitations were sent to all the young people we saw on Friday nights before the pandemic, however we soon found that only a core group of 15-20 young people regularly attended on these evenings. For the duration of the digital meetings, we ran a similar format to our 'Life Group' evenings on a Tuesday night: rotating sessions of Bible, Topic, Social and Deeper. Due to the limited social interaction that many young people had at the start of the pandemic we focussed on running more social nights than we would usually do, these were greatly enjoyed, and many parents commented on the joy that the young people found in interacting with their friends. During the year our Youth Worker has been in close contact with Hailsham Community College. We have not been able to go into the school but have maintained a close relationship with the behaviour intervention lead, ready for it to start again in September '21. This year has also seen the plan for succession starting to form, over this time the leadership were praying and then interviewed for the post resulting in the appointment of a candidate for September '21 who will continue to serve and support the young people in line with the vision and values of the church.

Keys

The KEYS Project Hailsham continues to thrive, despite the challenges of the COVID 19 pandemic. Following the 3 KEYS to freedom from addiction, Hailsham KEYS offers assisted detox support in conjunction with individual's GP's, support to connect with a recovery community and the wider church community and support to pursue spiritual freedom through a Christian 12 step program and prayer ministry. Following a COVID 19 protocol we have been able to continue to provide all aspects of support to individuals including detox, relapse prevention, recovery groups, befriender support and prayer ministry. Where necessary our in-person support was moved outdoors and we moved our recovery group online which has enabled the support we offer to remain consistent throughout. We retained support for our regular members throughout this time alongside offering support for new referrals and maintaining contact with those who were unable to engage online. This year we have provided support for 13 individuals. We continue to receive referrals and anticipate that this will increase as the effects of the lockdowns and pandemic unfold. Due to the challenges of the pandemic we have seen a slight reduction in the availability of our volunteers and are currently operating with a team of 5, so we anticipate a need to recruit more volunteer support in the following year. It has been encouraging to see members of the recovery group maintaining recovery as well as grow in their faith and become part of the wider church community.

HAILSHAM FRONTIERS CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2021

FoodBank

In addition to our regular support for Foodbank in the form of finances and volunteers, for most of the whole year Hailsham's FoodBank operated out of Ropemaker Centre. This enabled them to pack their food deliveries in a socially distanced way. Due to COVID people could no longer come and collect their food parcels as before, therefore the decision was made to deliver them to people's doors rather than let them go without. Many volunteers from ChristChurch (amongst others places) helped deliver the parcels, which proved very useful as during April 2020-Mar 2021 the number of food parcels given increased by 101% on the previous year.

CMA

After feeling it right to continue with Community Money Advice we were able to pass it on to new management, and were ready to get people trained and refresher courses to be run; however COVID made this near on impossible for most the year. Sadly this is the second year we have not been able to re-launch this much needed work. However with the easing of COVID restrictions dates have been booked in the diary for all the training to be completed by the end of the first quarter of 2021 and therefore we are confident that next year this service will be up and running

Child Immunisation

Due to COVID and the subsequent closure of schools and many venues, the NHS's child immunisation service was falling massively behind their schedule locally on this very important work. ChristChurch was able to offer the local childhood immunisation team our building for free on several occasions so that they could run catch up clinics. These have proved very successful and several dates have been book with us for the next year due to the convenience and service we offer.

Looking Ahead

One of the big focuses of the church as we look to the years ahead will be to continue developing a culture of discipleship as church becomes increasingly free from legal restrictions. We also intend to build on the Media developments we have made and will look to employ Owen, currently our Youth Worker, solely on this role and recruit another Youth Worker. Chris, our worship Pastor, has already started teaching some of the youth and children in the church to be able to play instruments with the intention of them being able to be in a worship group. It is ChristChurch heart to build on this and develop a worship school that can help many children and young people grow in their gifting to not just be able to play an instrument but help the saints to sing out the praises of our God. Like every other church in the UK, we appreciate the privilege and value of doing this all the more since restrictions have been put in place.

It is our aim to start running a Pregnancy Crisis Centre within the next year that can offer advice to women and their partners who fall unexpectedly pregnant at a time that causes them great distress. We would love to be able to walk women through this difficult time and helping them to know God's love and concern for them. In addition, we will be able to offer post abortion counselling to women who need it. Currently we have a church member of our church undergoing a GNVQ level 3 training course so that she can become the centre manager.

HAILSHAM FRONTIERS CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

The Trustees report a surplus for the year of £25,310 before transfers on the general funds. The unrestricted funds at 31 March 2021 increased to £513,680.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months contractual expenditure calculated to be £40,000. The Trustees consider that reserves at this level will ensure that in the event of significant drop in funding they would be able to continue the Charity's activities whilst consideration was given to ways in which different funds may be raised.

Risk management

The Trustees have continued to assess the major risks to which the Charity is exposed and in particular safe guarding issues and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and governed by a Memorandum and Articles of Association dated 20 December 2006.

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:

S Coltman

S Mewett

P Reah

J Caladine

G Williams

N Joyes

(Resigned 31 July 2020)

(Appointed 28 September 2020)

None of the Trustees has any beneficial interest in the company. All of the Trustees are directors of the company and guarantee to contribute £1 in the event of a winding up.

Trustees are appointed by the majority vote of members of the company in general meeting. Only candidates of sufficient spiritual maturity are appointed. Training and induction is applied as necessary.

The Trust is managed on a day to day basis by the church elders Mr S Fry, Mr R Williams, Mr T Simmons and Mr C Joyes together with support office and pastoral staff all who report to the Trustees who meet on a regular basis.

HAILSHAM FRONTIERS CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Hailsham Frontiers Charitable Trust 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 Trust 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 Trust 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 Trust 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 Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



P Reah

Chairman

Dated: 27 September 2021

HAILSHAM FRONTIERS CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HAILSHAM FRONTIERS CHARITABLE TRUST

I report to the Trustees on my examination of the financial statements of Hailsham Frontiers Charitable Trust (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the Trust (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 Trust 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 Trust'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

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 Trust 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.



Rachel Taylor FCA

Acuity Professional Partnership LLP
Fifth Floor
11 Leadenhall Street
London
EC3V 1LP

Dated: 28/09/2021

HAILSHAM FRONTIERS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

| | Notes | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ |
|---|-------|---------------------------------|-------------------------------|--------------------|---------------------------------|-------------------------------|--------------------|
| Income from: | | | | | | | |
| Donations and grants | 3 | 187,742 | 59,366 | 247,108 | 188,848 | 87,063 | 275,911 |
| Investments | 4 | 6 | - | 6 | 81 | - | 81 |
| Total income | | 187,748 | 59,366 | 247,114 | 188,929 | 87,063 | 275,992 |
| Expenditure on: | | | | | | | |
| Charitable activities | 5 | 162,438 | 40,215 | 202,653 | 174,433 | 24,540 | 198,973 |
| Net incoming resources before transfers | | 25,310 | 19,151 | 44,461 | 14,496 | 62,523 | 77,019 |
| Gross transfers between funds | 15 | 2,808 | (2,808) | - | 71,118 | (71,118) | - |
| Net income for the year/ Net movement in funds | | 28,118 | 16,343 | 44,461 | 85,614 | (8,595) | 77,019 |
| Fund balances at 1 April 2020 | | 485,562 | 200 | 485,762 | 399,948 | 8,795 | 408,743 |
| Fund balances at 31 March 2021 | | 513,680 | 16,543 | 530,223 | 485,562 | 200 | 485,762 |

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.

HAILSHAM FRONTIERS CHARITABLE TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2021

| | Notes | 2021 £ | £ | 2020 £ | £ |
|--|-------|-----------|-----------|-----------|-----------|
| Fixed assets | | | | | |
| Property, Fixtures & Equipment | 9 | | 753,174 | | 761,330 |
| Current assets | | | | | |
| Trade and other receivables | 10 | 8,713 | | 12,437 | |
| Cash at bank and in hand | | 44,817 | | 36,583 | |
| | | 53,530 | | 49,020 | |
| Current liabilities | 12 | (59,130) | | (71,851) | |
| Net current liabilities | | | (5,600) | | (22,831) |
| Total assets less current liabilities | | | 747,574 | | 738,499 |
| Non-current liabilities | 13 | | (217,351) | | (252,737) |
| Net assets | | | 530,223 | | 485,762 |
| Income funds | | | | | |
| Restricted funds | 15 | | 16,543 | | 200 |
| Unrestricted funds | | | 513,680 | | 485,562 |
| | | | 530,223 | | 485,762 |

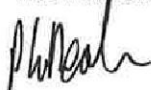
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

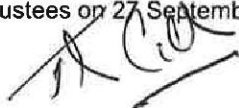
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 27 September 2021



P Reah
Trustee



J Caladine
Trustee

Company Registration No. 06033909

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Company information

Hailsham Frontiers Charitable Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's Memorandum and Articles of Association, 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)". The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Trust. 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 date of this report, there exists some uncertainty regarding the potential impact of the Coronavirus and the economic consequences, both within the U.K. and overseas, which may result from government policies to contain the spread. The Church has maintained its level of income during these difficult days and we have therefore continued to use the going concern basis as appropriate in the preparation of these accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

The charity maintains an unrestricted general fund to oversee the day to day operations of the church. Special projects being part of the core work of the church are separated out within the internal accounting records of the Trust.

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

1.4 Income

Income is recognised when the Trust 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 Trust 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 Trust 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.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

1.5 Expenditure

Resources are expended in the period in which they are incurred and allocated to the particular cost centre to which they relate.

1.6 Property, Fixtures and Equipment

Property, fixtures and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

The initial conversion costs of the freehold building from a warehouse to a building suitable for church related activities were written off against reserves in 2014/15, as per the opinion of the trustees this did not enhance the value of the building.

Phase 2 construction work was capitalised to the Balance Sheet together with the original cost.

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 basis:

| | |
|---------------------------|---|
| Freehold Land & Buildings | 2% on a straight line basis on the building element |
| Fixtures and equipment | Varying rate on a straight line basis |

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 net income/(expenditure) for the year.

With effect from 1 April 2020, only fixtures, fittings and equipment costing above £1,000 are capitalised.

1.7 Impairment of non-current assets

At each reporting end date, the Trust 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).

1.8 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.

1.9 Financial instruments

The Trust 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 Trust's balance sheet when the Trust 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.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1.10 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 Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 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 Trust'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.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and grants

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|--|--------------------|------------------|----------------|--------------------|------------------|----------------|
| | 2021 | 2021 | 2021 | 2020 | 2020 | 2020 |
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 187,742 | 59,366 | 247,108 | 188,848 | 84,063 | 272,911 |
| Grants | - | - | - | - | 3,000 | 3,000 |
| | <u>187,742</u> | <u>59,366</u> | <u>247,108</u> | <u>188,848</u> | <u>87,063</u> | <u>275,911</u> |
| Donations and gifts | | | | | | |
| Gifts and donations | 159,333 | 3,201 | 162,534 | 157,783 | 5,748 | 163,531 |
| Tax recoverable (on regular offerings) | 28,409 | - | 28,409 | 31,065 | - | 31,065 |
| Gift days (including gift aid) | - | 56,165 | 56,165 | - | 78,315 | 78,315 |
| | <u>187,742</u> | <u>59,366</u> | <u>247,108</u> | <u>188,848</u> | <u>84,063</u> | <u>272,911</u> |

4 Investments

| | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
| | 2021 | 2020 |
| | £ | £ |
| Interest receivable | 6 | 81 |
| | <u>6</u> | <u>81</u> |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Charitable activities

| | 2021 £ | 2020 £ |
|---|----------------|----------------|
| Staff costs | 90,798 | 77,323 |
| Depreciation and impairment | 9,521 | 13,303 |
| Church activities (CMA/Keys £3,536, Little Gems £3,201) | 13,242 | 20,159 |
| Gift Day Allocation | 6,090 | 4,339 |
| Covid Relief Payments (Gift Day) | 12,200 | - |
| Licenses and registrations | 1,179 | 1,189 |
| Training and ministry development | 2,750 | 5,341 |
| Rent of manse | 14,400 | 14,400 |
| Rent (youth pastor) | - | 4,200 |
| Travelling expenses | 1,000 | 3,290 |
| Printing, postage and stationery | 3,310 | 3,209 |
| Mortgage interest | 10,965 | 13,542 |
| Gifts to organisations | 7,147 | 9,231 |
| Gifts to speakers | 900 | 1,043 |
| IT consumables | 1,278 | 984 |
| | <u>174,780</u> | <u>171,553</u> |
| Share of support costs (see note 6) | 24,353 | 24,087 |
| Share of governance costs (see note 6) | 3,520 | 3,333 |
| | <u>202,653</u> | <u>198,973</u> |
| Analysis by fund | | |
| Unrestricted funds | 162,438 | 174,433 |
| Restricted funds | 40,215 | 24,540 |
| | <u>202,653</u> | <u>198,973</u> |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Support costs

| | Support costs | Governance costs | Total 2021 | Support costs | Governance costs | Total 2020 |
|-------------------------|---------------|------------------|---------------|---------------|------------------|---------------|
| | £ | £ | £ | £ | £ | £ |
| Staff costs | 8,220 | - | 8,220 | 7,669 | - | 7,669 |
| Service charge | 2,620 | - | 2,620 | 2,721 | - | 2,721 |
| Insurance | 1,815 | - | 1,815 | 1,716 | - | 1,716 |
| Advertising | 355 | - | 355 | 614 | - | 614 |
| Repairs and maintenance | 2,349 | - | 2,349 | 3,354 | - | 3,354 |
| Utilities | 7,576 | - | 7,576 | 6,571 | - | 6,571 |
| Telephone | 1,207 | - | 1,207 | 1,048 | - | 1,048 |
| Small equipment | 136 | - | 136 | 331 | - | 331 |
| Sundry | 75 | - | 75 | 63 | - | 63 |
| Legal and professional | - | 40 | 40 | - | 273 | 273 |
| Accountancy and payroll | - | 2,160 | 2,160 | - | 1,980 | 1,980 |
| Independent examination | - | 1,320 | 1,320 | - | 1,080 | 1,080 |
| | <u>24,353</u> | <u>3,520</u> | <u>27,873</u> | <u>24,087</u> | <u>3,333</u> | <u>27,420</u> |
| <u>Analysed between</u> | | | | | | |
| Charitable activities | <u>24,353</u> | <u>3,520</u> | <u>27,873</u> | <u>24,087</u> | <u>3,333</u> | <u>27,420</u> |

7 Trustees

Mrs E Reah, wife of Trustee Mr P Reah, was paid a salary of £16,049 (2020: £12,661) and pension contributions of £802 (2020: £633) during the year.

Professional fees of £2,160 (2020: £1,980) were paid to Caladine Ltd (a firm of which Mr J Caladine is a Director) for accounting and payroll services.

Salaries were paid of £19,005 (2020: £9,000) to C Joyes and £9,120 (2020: £8,647) to J Joyes, being relatives of N Joyes, a Trustee.

Except as disclosed above, none of the Trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

There were aggregate donations by the Trustees and related parties of £28,157 (2020: £23,007) to the Trust during the year.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Employees

Number of employees

The average monthly number of full and part time employees during the year was:

| | 2021 Number | 2020 Number |
|----------------|----------------|----------------|
| Pastoral | 6 | 5 |
| Administration | 1 | 1 |
| | <u>7</u> | <u>6</u> |

Employment costs

| | 2021 £ | 2020 £ |
|-----------------------|---------------|---------------|
| Salaries | 93,681 | 80,287 |
| Social security costs | 1,736 | 945 |
| Other pension costs | 3,601 | 3,760 |
| | <u>99,018</u> | <u>84,992</u> |

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

9 Property, Fixtures & Equipment

| | Freehold Land & Buildings £ | Fixtures and equipment £ | Total £ |
|------------------------------------|--------------------------------------|-----------------------------------|----------------|
| Cost | | | |
| At 1 April 2020 | 801,681 | 44,297 | 845,978 |
| Additions | - | 1,365 | 1,365 |
| At 31 March 2021 | <u>801,681</u> | <u>45,662</u> | <u>847,343</u> |
| Depreciation and impairment | | | |
| At 1 April 2020 | 46,451 | 38,197 | 84,648 |
| Depreciation charged in the year | 8,017 | 1,504 | 9,521 |
| At 31 March 2021 | <u>54,468</u> | <u>39,701</u> | <u>94,169</u> |
| Carrying amount | | | |
| At 31 March 2021 | <u>747,213</u> | <u>5,961</u> | <u>753,174</u> |
| At 31 March 2020 | <u>755,230</u> | <u>6,100</u> | <u>761,330</u> |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Trade and other receivables

| | 2021 | 2020 |
|--------------------------------------|--------------|---------------|
| Amounts falling due within one year: | £ | £ |
| Other Receivables (Gift Aid) | 8,016 | 9,934 |
| Prepayments and accrued income | 697 | 2,503 |
| | <u>8,713</u> | <u>12,437</u> |

11 Borrowings

| | 2021 | 2020 |
|------------------------------------|----------------|----------------|
| | £ | £ |
| Bank loans - secured | 243,369 | 259,338 |
| Other unsecured loans - Commercial | 20,634 | 25,818 |
| - Church members | - | 30,000 |
| | <u>264,003</u> | <u>315,156</u> |
| Payable within one year | 46,652 | 62,419 |
| Payable after one year | 217,351 | 252,737 |

Notes

The HSBC bank loan of £350,000 commenced April 2013 repayable over twenty years at 3.75% over base rate per annum, secured by a legal charge over Unit G1 and G2, Ropemaker Park, Hailsham.

The Stewardship Services (UKET) Ltd loan of £50,000 commenced 13 October 2014 and is repayable over a 10 year period with interest charged at 5.5% per annum. The loan is unsecured and repaid in May 2021.

12 Current liabilities

| | Notes | 2021 | 2020 |
|------------------------------------|-------|---------------|---------------|
| | | £ | £ |
| Bank loans - secured | 11 | 26,018 | 26,018 |
| Other loans - unsecured | 11 | 20,634 | 36,401 |
| Other taxation and social security | | 1,523 | 1,517 |
| Accruals and deferred income | | 10,955 | 7,915 |
| | | <u>59,130</u> | <u>71,851</u> |

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

13 Non-current liabilities

| | Notes | 2021 £ | 2020 £ |
|-------------------------|-------|----------------|----------------|
| Bank loans - secured | 11 | 217,351 | 233,320 |
| Other loans - unsecured | 11 | - | 19,417 |
| | | <u>217,351</u> | <u>252,737</u> |

14 Retirement benefit schemes

Defined contribution schemes

The Trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Trust in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,601 (2020 - £3,760).

HAILSHAM FRONTIERS CHARITABLE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Balance at 1 April 2019 £ | Movement in funds | | | Balance at 1 April 2020 £ | Movement in funds | | | Balance at 31 March 2021 £ |
|-------------|---------------------------------|-------------------|------------------|----------------|---------------------------------|-------------------|------------------|----------------|----------------------------------|
| | | Income £ | Expenditure £ | Transfers £ | | Income £ | Expenditure £ | Transfers £ | |
| CMA/Keys | 671 | 4,315 | (4,786) | - | 200 | - | (3,536) | 3,336 | - |
| Little Gems | 8,124 | 4,433 | (15,415) | 2,858 | - | 3,201 | (18,389) | 17,856 | 2,668 |
| Gift Day | - | 78,315 | (4,339) | (73,976) | - | 56,165 | (18,290) | (24,000) | 13,875 |
| | 8,795 | 87,063 | (24,540) | (71,118) | 200 | 59,366 | (40,215) | (2,808) | 16,543 |

Transfers

1. The transfer of £3,336 represents the shortfall covered by the General Fund.
2. The transfer of £17,856 from the General Fund to the Little Gems fund represents the salary of Children and Family workers not financed by specific grants or donations.
3. The transfer of £24,000 relates to monies from Gift Days utilised to repay members loans.

Fund details

CMA/Keys

This is the Community Money Advice debt counselling service and Keys, an addiction (drug/alcohol) counselling service.

Little Gems fund

The fund is to finance the salary costs of the Church's children's and family worker and other incidental expenditure in running Little Gems.

Gift Day

This represents money raised by the Church members and congregation on special appeal days designated for capital projects, repayment of members loans and smaller projects designated by the leaders.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Analysis of net assets between funds

| | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ |
|-----------------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances are represented by: | | | | | | |
| Property, plant and equipment | 736,631 | 16,543 | 753,174 | 761,130 | 200 | 761,330 |
| Current assets/ (liabilities) | (5,600) | - | (5,600) | (22,831) | - | (22,831) |
| Long term liabilities | (217,351) | - | (217,351) | (252,737) | - | (252,737) |
| | <u>513,680</u> | <u>16,543</u> | <u>530,223</u> | <u>485,562</u> | <u>200</u> | <u>485,762</u> |

17 Financial commitments, guarantees and contingent liabilities

The Church has a rolling 3 month notice on the manse lease for the pastor.

18 Operating lease commitments

At the reporting end date the Trust had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2021 £ | 2020 £ |
|----------------------------|--------------|---------------|
| Within one year | 2,784 | 2,784 |
| Between two and five years | 6,264 | 9,048 |
| | <u>9,048</u> | <u>11,832</u> |

19 Events after the reporting date

In May 2021 the Church held a further gift day which raised approximately £40,000. The sum of some £20,634 was used to repay the outstanding loan due to Stewardship Services, the remaining balance being held to fund further activities of the Trust.

HAILSHAM FRONTIERS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

| | 2021 | 2020 |
|------------------------|--------|--------|
| | £ | £ |
| Aggregate compensation | 30,468 | 28,250 |

In addition to the aggregate compensation above which represents salaries paid, rent was paid for manse accommodation of £14,400 (2020:£14,400)