

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**



# HAILSHAM FRONTIERS CHARITABLE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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# HAILSHAM FRONTIERS CHARITABLE TRUST

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# **HAILSHAM FRONTIERS CHARITABLE TRUST**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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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***

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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**

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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 refugees 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**

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### **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***

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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

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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 £
<b>Income from:</b>						
Donations and grants	3	221,208	46,788	267,996	187,742	247,108
Investments	4	5	-	5	-	6
<b>Total income</b>		<b>221,213</b>	<b>46,788</b>	<b>268,001</b>	<b>187,748</b>	<b>247,114</b>
<b>Expenditure on:</b>						
Charitable activities	5	199,548	38,215	237,763	40,215	202,653
<b>Net incoming resources before transfers</b>		<b>21,665</b>	<b>8,573</b>	<b>30,238</b>	<b>19,151</b>	<b>44,461</b>
Gross transfers between funds	15	14,450	(14,450)	-	2,808	(2,808)
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>36,115</b>	<b>(5,877)</b>	<b>30,238</b>	<b>16,343</b>	<b>44,461</b>
Fund balances at 1 April 2021		513,680	16,543	530,223	200	485,762
<b>Fund balances at 31 March 2022</b>		<b>549,795</b>	<b>10,666</b>	<b>560,461</b>	<b>16,543</b>	<b>530,223</b>

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 £	£
<b>Fixed assets</b>					
Property, Fixtures & Equipment	9		743,654		753,174
<b>Current assets</b>					
Trade and other receivables	10	10,792		8,713	
Cash at bank and in hand		44,696		44,817	
		55,488		53,530	
<b>Current liabilities</b>	12	(27,750)		(59,130)	
Net current assets/(liabilities)			27,738		(5,600)
<b>Total assets less current liabilities</b>			771,392		747,574
<b>Non-current liabilities</b>	13		(210,931)		(217,351)
<b>Net assets</b>			560,461		530,223
<b>Income funds</b>					
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.

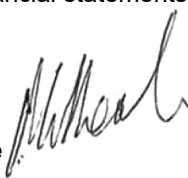
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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#### 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**

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### **1 Accounting policies (Continued)**

#### **1.5 Expenditure**

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

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

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

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#### 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>
<b>Donations and gifts</b>						
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>
<b>Analysis by fund</b>		
Unrestricted funds	199,548	162,438
Restricted funds	38,215	40,215
	<u>237,763</u>	<u>202,653</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 2022 £	Support costs £	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>3,520</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>3,520</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	7	7

### 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
	108,953	99,018

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

### 9 Property, Fixtures & Equipment

	Freehold Land & Buildings £	Fixtures and equipment £	Total £
<b>Cost</b>			
At 1 April 2021	801,681	45,662	847,343
At 31 March 2022	801,681	45,662	847,343
<b>Depreciation and impairment</b>			
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	62,485	41,204	103,689
<b>Carrying amount</b>			
At 31 March 2022	739,196	4,458	743,654
At 31 March 2021	747,213	5,961	753,174

# HAILSHAM FRONTIERS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 10 Trade and other receivables

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
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***

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### **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			Transfers £	Balance at 1 April 2021 £	Movement in funds			Transfers £	Balance at 31 March 2022 £
		Income £	Expenditure £				Income £	Expenditure £			
Sundry restricted	200	-	(3,536)		3,336	-	2,190	(7,485)		5,295	-
Little Gems	-	3,201	(18,389)		17,856	2,668	1,487	(1,193)		-	2,962
Gift Day	-	56,165	(18,290)		(24,000)	13,875	43,111	(29,537)		(26,745)	704
Sabbatical	-	-	-		-	-	-	-		7,000	7,000
	200	59,366	(40,215)		(2,808)	16,543	46,788	(38,215)		(14,450)	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

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### 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)