

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
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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 people 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. God's 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 Hernhuth 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 Colman
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		221,076	87,117	308,193	221,213	46,788	268,001
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		7,298	32,960	40,258	36,115	(5,877)	30,238
Fund balances at 1 April 2022		549,795	10,666	560,461	513,680	16,543	530,223
Fund balances at 31 March 2023		557,093	43,626	600,719	549,795	10,666	560,461

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	
		92,519		55,488	
Current liabilities	13	(34,084)		(27,750)	
Net current assets			58,435		27,738
Total assets less current liabilities			799,592		771,392
Non-current liabilities	14		(198,873)		(210,931)
Net assets			600,719		560,461
Income funds					
Restricted funds	16		43,626		10,666
Unrestricted funds			557,093		549,795
			600,719		560,461

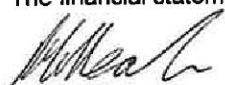
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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

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	212,531	227,206
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

	Notes	2023 £	2022 £
Bank loans - secured	12	13,658	16,275
Other taxation and social security		1,817	1,699
Accruals and deferred income		18,609	9,776
		<u>34,084</u>	<u>27,750</u>

14 Non-current liabilities

	Notes	2023 £	2022 £
Bank loans - secured	12	<u>198,873</u>	<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 £	Movement in funds			Transfers £	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)	-	-	40,934
Sabbatical	-	-	-	7,000	7,000	-	(5,526)	(1,474)	-	-
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 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 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	10,666	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>10,666</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)