

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

CONTENTS

	Page
Trustees' report	1 - 4
Statement of Trustees' responsibilities	5
Independent examiner's report	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9 - 20

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.

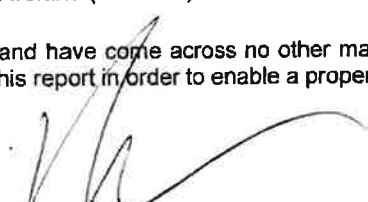
Independent examiner's statement

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		<u>555,881</u>	<u>141,018</u>	<u>696,899</u>	<u>557,093</u>	<u>43,626</u>	<u>600,719</u>
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	
		102,957		172,510	
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			878,035		696,899
Income funds					
Restricted funds	17		51,874		141,018
Unrestricted funds			826,161		555,881
			878,035		696,899

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>

Governance costs comprise:

	2025 £	2024 £
Accountancy and payroll	3,446	2,781
Independent examination	1,600	1,440
	<u>5,046</u>	<u>4,221</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned property, plant and equipment	<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 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	<u>211,814</u>

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 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 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)	141,018	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>141,018</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).