

CHRIST CHURCH HAYWARDS HEATH

Report and Accounts

year ended 31 December 2021

CHRIST CHURCH HAYWARDS HEATH

FOR THE YEAR ENDED 31 DECEMBER 2021

COMPANY INFORMATION

Directors/Trustees	A Billingham (resigned 9th February 2021) S Collington S Holloway N Jones (resigned 30th June 2022) S Mills G Nicholls S Nicholls N Severs M Ventham
Company Secretary	S Mills
Church Elders	S Holloway N Jones G Nicholls S Nicholls N Severs M Ventham
Governing Document	Memorandum and Articles of Association dated 5 May 2022
Company Registration Number	6459931
Charity Registration Number	1122949
Registered Office	Christ Church New England Road Haywards Heath West Sussex RH16 3LE.
Independent Examiner	Archie McDowall, BA CA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB
Bankers	HSBC Bank plc

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CHRIST CHURCH HAYWARDS HEATH
Directors Report
FOR THE YEAR ENDED 31 DECEMBER 2021

1 STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, The Memorandum and Articles of Association (MEMARTS), and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisation and Management

The charity is the legal entity managing the assets of the church organisation known as Christ Church Haywards Heath. The overall responsibility for the activities of the Church rest with the church elders who are also Trustees of the charity. The trustees will as far as possible, conduct the business of the Charity in accordance with the decisions taken by the Church and in accordance with the decision-making process outlined in the Church's Handbook whilst complying with all company and charity law requirements.

Recruitment and appointment of new trustees

Once appointed at an AGM, the term of office of a trustee shall continue until he/she retires or is removed in accordance with the relevant provisions of the articles.

No person may be appointed as a trustee unless he is recommended by the Elders of the Church except at any time when there are fewer than two Elders of the Church or none; unless he/she has attained the age of 18 years; in circumstances such that, had he/she already been a trustee, he/she would have been disqualified; unless he/she subscribes to the Statement of Beliefs set out in the schedule to the memorandum; unless his/her personal lifestyle conduct and practice is consistent with the practice of the Statement of Beliefs and traditional biblical Christian standards of behaviour as set out by the trustees in their Code of Practice issued from time to time; unless he/she is a member of Christ Church Haywards Heath; and unless he is an Elder of the Church or is approved by the Church to be appointed a trustee in place of an Elder

Employment by the Charity is restricted to evangelical Christians being those who shall have first signed the Statement of Beliefs and whose personal lifestyle conduct and practice is consistent with the practice of the Statement of Beliefs and traditional biblical Christian standards of behaviour as set out by the trustees in their Code of Practice issued from time to time and who shall have first signed the said Code of Practice at the commencement of their employment

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2 OBJECTIVES AND ACTIVITIES

Objectives

The Charity's objects are fully detailed in the MEMARTS but in summary they are:

(1) to advance and practise the Christian faith in accordance with the Statement of Beliefs in Haywards Heath and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit; and

(2) such other charitable purposes as shall, in the opinion of the trustees, put into practice the Christian faith in accordance with the Statement of Beliefs, including but not limited to: the relief of sickness, distress and financial hardship and the promotion and preservation of good health by the provision of funds, goods or services of any kind, including through the provision of counselling, education and support and by the promotion of spiritual and physical well-being in the said location and in such other parts of the United Kingdom or the world as the trustees from time to time may think fit.

Activities

The principal activities of the Charity are

- (1) to run a local Church in line with the teaching of Jesus Christ as recorded in the Bible, the membership of which is open to all Christians who subscribe to the statement of faith
- (2) to provide support and pastoral care for Church members
- (3) to run clubs and activities across a variety of age ranges that are open to the wider community, and which seek to share the teaching of Jesus Christ
- (4) to support a number of missionaries and organisations seeking to promote the Christian faith in the UK and overseas
- (5) to provide community-based activities and support, particularly to those in the community who may be in need due to isolation, poverty, or vulnerability.

Statement of Beliefs

(1) God

There is one God, who exists eternally in three distinct but equal persons: the Father, the Son, and the Holy Spirit. God is unchangeable in his holiness, justice, wisdom, and love. He is the almighty Creator, Saviour, and Judge, who sustains and governs all things according to his sovereign will for his own glory.

(2) The Bible

God has revealed himself in the Bible, which consists of the Old and New Testaments alone. Every word was inspired by God through human authors, so that the Bible as originally given is in its entirety the Word of God, without error and fully reliable in fact and doctrine. The Bible alone is the complete, final, sufficient, and authoritative revelation of God's will for mankind and for the belief and conduct of the Church and of the individual believer.

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(3) The Human Race

All men and women, being created male and female in the image of God, have inherent and equal dignity and worth. Their greatest purpose is to obey, worship and love God. As a result of the fall of our first parents, every aspect of human nature has been corrupted and all men and women are without spiritual life, guilty sinners and hostile to God. Every person is therefore under the just condemnation of God and needs to be born again, forgiven and reconciled to God in order to know and please him.

(4) The Lord Jesus Christ

The Lord Jesus Christ is fully God and fully man. He was conceived by the Holy Spirit, born of a virgin, and lived a sinless life in obedience to the Father. He taught with authority and all his words are trustworthy. On the cross he died in the place of sinners, bearing God's punishment for their sin, redeeming them by his blood. He rose from the dead and in his resurrection body ascended into heaven, where he is exalted as Lord of all. He intercedes for his people in the presence of the Father.

(5) Salvation

Salvation is entirely a work of God's grace and cannot be earned or deserved. God in love chose his people before the world began so that they might be conformed to the image of his Son and receive all the blessings of eternal life. Salvation has been accomplished by the Lord Jesus Christ and is offered to all in the gospel. Those whom the Father chose are given new life through the Spirit, who convicts them of their sin and grants repentance and faith. All who repent of their sins and who believe in Christ are forgiven, justified by faith alone, adopted into the family of God, sanctified, and finally glorified in heaven.

(6) The Holy Spirit

The Holy Spirit has been sent from heaven to glorify the Lord Jesus Christ. He applies Christ's work of salvation to sinners as he imparts spiritual life and gives a true understanding of the Scriptures. He lives in all believers, bringing assurance of salvation and producing increasing likeness to Christ. It is by his Spirit that Christ builds and sanctifies his Church, equipping and empowering its members to serve him.

(7) The Church

The universal Church is the body of which Christ is the head and to which all who are saved belong. It is made visible in local churches, which are congregations of believers who are committed to each other for the teaching of the Word, for fellowship, for the Lord's Supper and for prayer. To local churches is committed the defence and proclamation of the gospel, the recognition and use of Christ's gifts, and the care and discipline of the people of God. The unity of the body of Christ is expressed within and between local churches by mutual love, respect, care and encouragement.

(8) Baptism and the Lord's Supper

Baptism and the Lord's Supper have been given by Christ as visible signs of the gospel. Baptism is a sign of union with Christ and of entry into his Church. It does not impart spiritual life or wash away sin but symbolises the cleansing that is received by faith alone. The Lord's Supper is a commemoration of Christ's sacrifice offered once for all and a sign of continued union with him and with his Church. Its benefits are received by faith.

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(9) The Future

The Lord Jesus Christ will return in glory. He will raise the dead and judge the world in righteousness. The wicked will be sent to eternal punishment and the righteous will be welcomed into a life of eternal joy in fellowship with God. God will make all things new and will be glorified forever.

(10) Marriage

Sexual intimacy is a gift from God and is to be enjoyed exclusively within the context of marriage. Marriage is, by definition, heterosexual and between one man and one woman. Marriage ultimately serves as a type of the union between Christ and his Church.

CHRIST CHURCH HAYWARDS HEATH
Directors Report
FOR THE YEAR ENDED 31 DECEMBER 2021

3 ACHIEVEMENT AND PERFORMANCE

Many aspects of Church life began to return to some degree of normality into 2021. We are grateful to our staff, technical volunteers, and musicians for continuing to make the on-line services available alongside the in-person gatherings.

The membership continued to grow during 2021 with people moving to Haywards Heath from across the country and indeed the world! We have a truly cosmopolitan church family! We also saw the work of the Holy Spirit as young people came to faith and expressed their faith in baptism. Community activities expanded in 2021 as we set up Christ Church Grace Advocacy (under the Grace Advocacy umbrella, a registered UK charity 1143175). The team were able to help and advocate for a number of people both from the local community and some church members. We see the need for this ministry growing in the coming year.

4 FINANCIAL REVIEW

2021 saw a decrease of £28,000 in overall income following the generosity of members during the first year of the Covid pandemic which resulted in 2020 income being some £50,000 above 2019 levels. However, the core giving by the church family (excluding legacies) was sustained in 2021 at the same level as 2020 for which we are truly thankful to God as it has enabled us to continue our ministry activities including support for overseas missions.

We were also delighted to enter into a partnership with Word Partners to fund the training of a pastor from Bacolod to set up a strategic gospel partnership in the Philippines.

Our expenditure also increased as expected following reduced activities due to the Covid pandemic lockdowns in 2020. Expenditure was up £28,000 in total although a proportion of this related to the salary incurred as part of the overseas ministry training project.

Overall, this resulted in a deficit of just under £11,000. We expect to see a continued trend where expenditure exceeds income in the coming year or two reflecting reduced giving as a few long-standing members have left either to be with the Lord or to move to new areas. We continue to trust in the Lord for his provision and have seen this already in the form of notification of a significant legacy that we expect to receive over the coming 12 months.

At 31 December 2021 our cash reserves, excluding legacies received being held for strategic projects, were around £94,000 (2020: c£113,000) which is within our target of 3-6 months of current annual expenditure.

5 RELATED PARTIES

One of the trustees is a trustee for Mayflower Playgroup which operates a playgroup using the Church premises and pays rent to the Church. The spouse of another Trustee is employed by Mayflower Playgroup.

One of the trustees is also a Trustee of the Sussex Gospel Partnership which received a donation from Christ Church, and which has paid rent to the Church for use of the Church building.

CHRIST CHURCH HAYWARDS HEATH
Directors Report
FOR THE YEAR ENDED 31 DECEMBER 2021

6 RISK MANAGEMENT

Over this period the Trustees have considered the risks to which the charity is exposed and believe they have put appropriate controls in place to provide reasonable assurance against fraud, loss, and error. In particular

- Insurances are in place to cover theft, damage, and third-party liabilities
- Training for staff and volunteers such as child and vulnerable adult protection, health and safety, food hygiene and first aid to ensure safe working conditions and the safety of the public using the facilities of the church building.
- There is a financial plan which is regularly discussed and agreed by the Trustees. In addition, significant expenditure outside the budget (typically, over £5,000) will be discussed and agreed separately by the church members or finance team.
- There is regular review by all trustees against aims and objectives ensuring strategic direction is followed.

7 RESERVES POLICY

The trustees have adopted a formal Reserves Policy. In summary this policy requires the Trustees to seek to hold reserves sufficient to cover

1. Designated reserves - Investment in land and property strategic to the Church's activities and income
2. Specific reserves – reserves that may be needed from time to time to fund specific large expenditure
3. General reserves – reserves held against day-to-day operational risks, in particular to provide a period of 12-18 months for the Trustees to seek to replace a material loss of income before a significant rationalisation plan would need to be implemented. General reserves would normally be expected to cover around 3-6 months of regular underlying expenditure for this purpose.

The Church's reserves are currently within the target range set by the Trustees in accordance with the reserves policy.

8 PRINCIPAL FUNDING SOURCES

The principal funding sources are:

- Regular giving from the church members and other visitors to the church
- Rental income
 - o From the house adjacent to the church building (49 New England Road)
 - o From Mayflower Playgroup use of the church building.
- Occasional donations from other churches, charities, or local authorities
- Fees charged to cover the costs of major activities such as children's camps

9 PUBLIC BENEFIT

The trustees have complied with the duty in section 4 of the 2006 Charities Act to have due regard to guidance published by the Charity Commission in respect of public benefit.

10 POST BALANCE SHEET EVENTS

None

CHRIST CHURCH HAYWARDS HEATH
Directors Report
FOR THE YEAR ENDED 31 DECEMBER 2021

11 CONCLUSIONS

Church life was impacted again in 2021 with the ongoing Covid 19 pandemic. We were grateful though as the year went on to be able to meet up more, as well as continue to provide online services for those who preferred to minimise social contact. We were also encouraged to set up new outreach ministries supporting people in the community who need help to stabilise complicated lives and also a befriending service to tenants of a property rented to disadvantaged adults. Our various children and families' ministries, ministries to internationals and also to seniors in our community are now running a full schedule again and it has been a delight to continue to serve old friends as well as new ones.

We recognise too, that for many the period of the Covid pandemic has had a significant impact and we are looking at how we ensure our care for one another reflects the contemporary challenges we face. Our verse for the year from 2 Corinthians chapter 1 urges us to focus on using the comfort we have received in our troubles to comfort others in their troubles. We remain more grateful than ever for the steadfast promises of God that are secured for us by His son Jesus Christ. If you want to find out more about what we believe and why we have such confidence in our hope then we welcome all to our Sunday services and you can get in touch with us through our website at www.cchh.org.uk.

Stuart Holloway, On behalf of the Elders and Trustees, 20th September 2022

CHRIST CHURCH HAYWARDS HEATH
Directors Statement of responsibilities
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees are responsible for preparing the trustees' annual 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 the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any
5. prepare the financial statements on a going concern basis unless it is inappropriate to

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CHRIST CHURCH HAYWARDS HEATH
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021 on pages 10 to 16 following, which have been prepared on the basis of the accounting policies set out on page 12.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company'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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Archie McDowall, BA CA
Institute of the Chartered Accountants of Scotland

22nd September 2022

For and on behalf of:
Stewardship
1 Lamb's Passage
London

CHRIST CHURCH HAYWARDS HEATH
Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2021

Summary Income and Expenditure Account

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:					
Donations and legacies	2a	221,843	14,678	236,521	264,730
Investments	2b	24,721	-	24,721	17,213
Charitable activities	2c	19,696	-	19,696	27,150
Total Income and endowments		266,260	14,678	280,938	309,093
Expenditure on					
Charitable activities	3	251,069	40,713	291,782	265,029
Total expenditure		251,069	40,713	291,782	265,029
Net income/(expenditure)		15,191	(26,035)	(10,844)	44,064
Transfers between funds	12	(16,884)	16,884	-	-
Fund balances at 1 January		1,210,828	22,756	1,233,584	1,189,520
Fund balances at 31 December		1,209,135	13,605	1,222,740	1,233,584

Movements on reserves and all recognised gains and losses are shown above. The notes on page 13-23 form part of these accounts.

CHRIST CHURCH HAYWARDS HEATH

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
FIXED ASSETS					
Tangible assets	6	775,409	-	775,409	796,366
Investments	7	300,000	-	300,000	300,000
		1,075,409	-	1,075,409	1,096,366
CURRENT ASSETS					
Debtors	8	5,779	14,150	19,929	5,372
Cash at bank	9	148,508	13,770	162,278	135,753
		154,287	27,920	182,207	141,125
CURRENT LIABILITIES					
Liabilities falling due within one year	10	20,561	14,315	34,876	3,907
		133,726	13,605	147,331	137,218
Net Current Assets					
Liabilities falling due after one year	11	-	-	-	-
NET ASSETS		1,209,135	13,605	1,222,740	1,233,584
FUND BALANCES					
Unrestricted funds	12				
General Funds		133,726	-	133,726	114,462
Designated funds		1,075,409	-	1,075,409	1,096,366
Restricted Funds	12	-	13,605	13,605	22,756
		1,209,135	13,605	1,222,740	1,233,584

For the year ended 31 December 2021, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- a. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act - however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.*
- b. The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.*

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

Approved by the Directors and signed on their behalf on the 20th September 2022 by:

Stuart Holloway
Trustee

Company number: 6459931 Charity number: 1122949

The notes on page 13-23 form part of these accounts.

CHRIST CHURCH HAYWARDS HEATH
Notes to the Accounts
FOR THE YEAR ENDED 31 DECEMBER 2021

1a Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

1b Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as
- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount

Investment income represents income generated by the charity's assets and includes income from letting the charity's property and bank interest.

c) Expenditure

CHRIST CHURCH HAYWARDS HEATH
Notes to the Accounts
FOR THE YEAR ENDED 31 DECEMBER 2021

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight-line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Leasehold improvements	Over the lease term or, if shorter, expected useful life
Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Investments

Fixed asset investments are held to generate income and / or for their investment potential. Current asset investments are investments that are held specifically for sale or are investments that the charity expects to sell by the next balance sheet date. Investments are valued as follows:

i) Investment property is valued at its market value (fair value) at the balance sheet date.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

CHRIST CHURCH HAYWARDS HEATH
Notes to the Accounts
FOR THE YEAR ENDED 31 DECEMBER 2021

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year-end (i.e., the liabilities exclude any interest chargeable on the loans in future years).

j) Foreign currency translation

These financial statements are presented in sterling, which is the charity's functional currency.

- i) Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.
- ii) Monetary assets and liabilities denominated in a foreign currency are re-translated at the exchange rate prevailing at the balance sheet date.
- iii) Non-monetary assets are measured at historic cost at the rate of exchange prevailing on the date of the transaction and are not subsequently re-translated.

All differences arising from the application of the above policy are charged (or credited) to the

k) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not

l) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

CHRIST CHURCH HAYWARDS HEATH

**Notes to the Accounts
FOR THE YEAR ENDED 31 DECEMBER 2021**

2a Donations and legacies	Total 2021	Total 2020
General donations	166,435	197,139
Grants received	11,218	
Legacies	27,095	30,000
Government grants (Job Retention Scheme)	0	1,783
Tax recoverable	31,773	35,808
	<u>236,521</u>	<u>264,730</u>
2b Income from Investments		
Interest Received	6	55
Rental Income	24,715	17,158
	<u>24,721</u>	<u>17,213</u>
2c Income from Charitable activities		
Income from Children's activities and camps	6,712	10,898
Other income	12,984	16,252
	<u>19,696</u>	<u>27,150</u>

CHRIST CHURCH HAYWARDS HEATH

Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2021

3 Expenditure on charitable activities

		Total 2021 £	Total 2020 £
a Direct Charitable Costs			
Employment costs - ministry staff	Note 5	94,967	76,711
Accommodation costs	Note 5	42,367	41,790
Church premises costs (incl depreciation)		43,457	36,261
Other ministry costs		26,420	8,839
Outreach		2,827	5,807
Youth and children's groups including camps		8,097	12,108
Grants payable	Note 4	15,882	22,540
Welfare payments		1,855	-
Other charitable costs		-	-
		235,872	204,056
b Support & Administration			
Employment costs - administrative staff	Note 5	32,690	36,442
Church office costs		5,789	4,810
Investment Property Costs		2,118	3,966
Subscriptions		3,769	3,167
Computer & PA expenses		5,263	5,403
Loan interest		0	-
Bank fees		148	219
Professional Fees		3,054	3,420
Accounts and examination		1,700	1,690
Other costs		1,379	1,856
		55,910	60,973
Total expenditure on charitable activities		291,782	265,029

4 Grants

	Total 2021 £	Total 2020 £
Missionary support - institutions	4,762	5,012
Missionary support - individuals	11,120	17,527
	15,882	22,539

The Church supports missionaries in the UK and internationally. Where a particular missionary has been supported by the church for a number of years, strict compliance with the Charities' Statement of Recommended Practice (SORP) may regard some arrangements as constituting constructive obligations such that future years' support is accounted for in these accounts as a liability. Whilst the support has no final end date in some cases, the church officers assess missionary funding on an annual basis and are confident that the missionaries would not view their support as an open-ended obligation by the church.

A charity of which Mr M Ventham is also a Trustee received a £1,000 grant from Christ Church Haywards Heath during 2021 (2020: £1,025).

Grants of more than £1,000 paid to institutions were:	Unrestricted Funds	Restricted Funds	Total 2021 £	Total 2020 £
Saltworkz	-	-	-	2,462
4H	1,051	-	1,051	1,550
Sussex Gospel Partnership	1,000	-	1,000	1,025
Grace Advocacy	-	1,800	1,800	-
Eldoret Baptist Church	-	2,660	2,660	1,004
Operation Mobilisation	-	-	-	6,138

CHRIST CHURCH HAYWARDS HEATH

Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2021

5 Staff, Trustees, and key management personnel

	2021 £	2020 £
Gross wages, salaries & benefits in kind	125,916	111,149
Employer's National Insurance costs	1,741	2,004
Total staff costs	<u>127,657</u>	<u>113,153</u>

The charity has 5 full time equivalent employed staff (2020: 5). Its activities are generally carried out by volunteers.

The Trustees and Company Secretary are regarded as key management personnel.

Mr G Nicholls received a salary of £17,307 (£17,151 in 2020) in his role as church pastor, and not as Trustee. He also received £3,996 employer's pension contributions (£3,936 for 2020) and £449 (£863 in 2020) for reimbursed expenses in his role as church pastor. He was also paid £21,221 (£20,802 in 2020) for accommodation related costs in making his home available as a manse. These payments are permitted in our governing document.

Mr M Ventham was paid £17,307 (£17,151 for 2020) in his role as church pastor, and not in his capacity as Trustee. He also received £3,983 employer's pension contributions (£3,936 for 2020) and reimbursed expenses of £394 (£503 in 2020) in his role as church pastor. He was also paid £21,146 (£20,988 in 2020) for accommodation related costs in making his home available as a manse. These payments are permitted in our governing document.

No staff received salaries at a rate of more than £60,000 per annum.

No other remuneration was paid to any trustee or the Company Secretary during the year nor to any person connected to them.

The total donations made by Trustees and connected persons during 2021 were £16,581 (£23,580 in 2020).

No fees were paid to Stewardship during 2021 or 2020 other than for the independent examination of the accounts

6 Tangible Fixed Assets

	Furniture, fixtures & fittings £	Freehold - Church property £	Total 2021 £
Cost			
At 1 January 2021	50,854	1,047,850	1,098,704
Additions	-	-	-
At 31 December 2021	<u>50,854</u>	<u>1,047,850</u>	<u>1,098,704</u>
Accumulated Depreciation			
At 1 January 2021	50,854	251,484	302,338
Charge for the year	-	<u>20,957</u>	<u>20,957</u>
At 31 December 2021	<u>50,854</u>	<u>272,441</u>	<u>323,295</u>
Net book value			
At 31 December 2021	<u>-</u>	<u>775,409</u>	<u>775,409</u>
At 1 January 2021	<u>-</u>	<u>796,366</u>	<u>796,366</u>

The building known as Christ Church Haywards Heath was transferred from the Fellowship of Independent Evangelical Churches on 13 July 2009 and is included in the accounts at its insurance valuation of £629,520 (in July 2009), plus additions since that date.

7 Investments

	2021 £	2020 £
Investments at market value:		
At 1 January 2021	300,000	300,000
Revaluation	-	-
At 31 December 2021	<u>300,000</u>	<u>300,000</u>
Historical cost of investment.	248,000	248,000

The above investment is a freehold residential property at 49 New England Road. The property has been professionally valued and is included in the accounts at valuation in 2017 less estimated sales costs.

CHRIST CHURCH HAYWARDS HEATH

Notes to the Accounts
FOR THE YEAR ENDED 31 DECEMBER 2021

8 Debtors and Prepayments		Total 2021 £	Total 2020 £
	Tax recoverable (Gift Aid)	4,548	5,372
	Prepayments	1,216	
	Deferred grants receivable	7,438	0
	Other debtors	6,727	-
		<u>19,929</u>	<u>5,372</u>
9 Cash at Bank and in Hand			
	Bank operating accounts	105,561	79,017
	Bank deposits	56,593	56,587
	Petty cash	124	149
		<u>162,278</u>	<u>135,753</u>
10 Creditors: liabilities falling due within one year			
	Other creditors	7,002	453
	PAYE and national insurance	1,501	1,904
	Provision for committed costs	13,800	0
	Accruals	12,573	1,550
		<u>34,876</u>	<u>3,907</u>
11 Liabilities falling due after one year			
	None		

CHRIST CHURCH HAYWARDS HEATH

Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2021

12 Funds

The restricted funds represent amounts received for specific purposes and the movements in the year are as follows:

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
Welfare fund	10,980	500	(1,855)	-	9,625
Community Fund	5,780	-	(1,800)	-	3,980
Overseas Ministry Training Fund	5,996	11,218	(34,098)	16,884	-
Mission Gift day fund	0	2,960	(2,960)	-	-
	22,756	14,678	(40,713)	16,884	13,605

Welfare fund	This fund is for providing welfare related payments to Church members facing financial hardship.
Community Fund	This fund is for providing help and assistance in the local community and befriending those in need.
Overseas Ministry Training fund	This fund is to provide support for a missionary to be trained by Christ Church. During the year £17,884 was transferred to this fund from the unrestricted funds to cover future expected costs.

The assets and liabilities represented by the various funds are as follows:

	Fixed assets £	Bank & cash balances £	Other net assets £	Total £
<u>Restricted funds</u>				
Welfare fund	-	9,625	-	9,625
Community Fund	-	3,980	-	3,980
Overseas Ministry Training Fund	-	165	(165)	-
<u>Unrestricted funds</u>				
General funds		148,508	(14,782)	133,726
Designated buildings fund	1,075,409	-	-	1,075,409
	1,075,409	162,278	(14,947)	1,222,740

An unrestricted fund has been designated reflecting the value of the church's investment in the church and residential property. The assets and liabilities represented by the various funds in 2020 were

	Fixed assets £	Bank & cash balances £	Other net assets £	Total £
<u>Restricted funds</u>				
Nigel Archer Legacy Fund	-	2,001	-	2,001
<u>Unrestricted funds</u>				
General funds	-	75,349	(5,153)	70,196
Designated buildings fund	1,117,323	-	-	1,117,323
	1,117,323	77,350	(5,152)	1,189,520

13 Related Party Transactions

None

14 Events since the year end

None

15 Members

Each member of the company commits to contribute an amount of £10 if the charity is wound up.

CHRIST CHURCH HAYWARDS HEATH
Detailed Statement of Financial Activities with Comparatives
FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted Funds - General		Restricted Funds		Total Funds	Total Funds
	Note	2021	2020	2021	2020	2021	2020
		£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM							
Donations and legacies	2	221,843	233,507	14,678	31,223	236,521	264,730
Investments		24,721	17,213	-	-	24,721	17,213
<i>Charitable activities</i>		19,696	27,150	-	-	19,696	27,150
Total income and endowments		266,260	277,870	14,678	31,223	280,938	309,093
EXPENDITURE ON							
Charitable activities	3	251,069	254,561	40,713	10,468	291,782	265,029
Raising funds	4	-	-	-	-	-	-
Total expenditure		251,069	254,561	40,713	10,468	291,782	265,029
Net gains/(losses) on investments		-	-	-	-	-	-
Net income/(expenditure)		15,191	23,309	(26,035)	20,755	(10,844)	44,064
Transfers between funds		(16,884)	-	16,884	-	-	-
		(1,693)	23,309	(9,151)	20,755	(10,844)	44,064
Net movement in funds		(1,693)	23,309	(9,151)	20,755	(10,844)	44,064
Reconciliation of funds:							
Total funds brought forward		1,210,828	1,187,519	22,756	2,001	1,233,584	1,189,520
Total funds carried forward		1,209,135	1,210,828	13,605	22,756	1,222,740	1,233,584

Movements on reserves and all recognised gains and losses are shown above.