

CHRIST CHURCH HAYWARDS HEATH

Report and Accounts

year ended 31 December 2022

CHRIST CHURCH HAYWARDS HEATH

FOR THE YEAR ENDED 31 DECEMBER 2022

COMPANY INFORMATION

Directors/Trustees

S Collington (resigned 28th December 2022)
M Field (appointed 26th September 2022)
S Holloway
N Jones (resigned 30th June 2022)
S Mills
G Nicholls
S Nicholls
N Severs
C Strudwick (appointed 26th September 2022)
I Thomas (appointed 26th September 2022)
M Ventham

Company Secretary

S Mills

Church Elders

M Field
S Holloway
G Nicholls
S Nicholls
N Severs
C Strudwick
I Thomas
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 2022

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.

3 ACHIEVEMENT AND PERFORMANCE

Church life returned to normal during 2022 following the global pandemic with a return to face-to-face meetings for Sunday services and other meetings midweek. We are grateful that the majority of church members now feel able to meet in person and to serve in various ways in our church life. We were able to grow our Grace Advocacy team to provide practical help and support to local people to ensure they get the right assistance from government and other agencies. This has gained a reputation as a trusted service, and we now receive referrals from social prescribers working with local GP practices. Our Welfare Fund has enabled us to provide targeted financial support to relieve particular needs among church members.

We continue to be amazed by the continued generosity of our members even in the context of severe financial challenges which have been present for several years, including giving for the Welfare Fund and Mission. We received additional part-funding (from Word Partners) in relation to Aeron Caldeo, a Church pastor from the Philippines, so he can complete theological and practical training in order to develop his ministry in the Philippines from the summer of 2023. Our regular donations were maintained at a similar level to 2021. We received £185,000 as a legacy from Edie Robertson which we intend to use to support a significant project in the medium to longer term - a lovely way to remember a dear sister in Christ and her sister Ada who came to the church in the mid 1980's and so faithfully supported the work of the church over some 35 years.

Overall, the membership grew during 2022, a couple of families having moved to other churches locally, and a number of new members joining us during the year.

In September we appointed three new elders, who also act as trustees of the charity, to strengthen the leadership of the church and to ensure a majority of trustees who are not paid by the charity or related to such a person. Earlier in the year one elder stepped down as he moved out of the area. Following the appointment of the new elders, one of the non-Elder trustees retired. Consequently, we have eight Elder/Trustees and one non-Elder trustee. We are grateful to our God who works through all things for his glory and has certainly helped us throughout the year.

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Directors Report
FOR THE YEAR ENDED 31 DECEMBER 2022

4 FINANCIAL REVIEW

In 2022, the level of regular financial support was maintained at the 2021 level despite the loss of long-standing members who have either moved to new areas or gone home to be with the Lord. In addition to this, a special gift day raised an additional £4000 to support missions in Hungary and Spain with a further £11000 or so to support churches in the Ukraine facing the fall-out from the Russian invasion in February. We also saw a significant additional income from Word Partners in the US to support Aeron Caldeo and his family.

There was also the promise of a significant legacy following the home call of Edie Robertson at the end of 2021. By the end of 2022, we had received £185000 as part of the legacy. The balance came early in 2023 giving a total £222,209. Whilst there are no restrictions on how these funds may be spent by the church, the intention is to use this in the medium to long term for a significant project, such as providing or developing a building suitable for our growing needs.

Our operating expenditure increased by £10,000 over 2022 as a result of increased expenditure on both the maintenance of the church building and the rental property next door. This was partly mitigated by savings in salaries with the loss of the church manager role and the ministry trainee moving to another church. The forecast operating loss for 2022 was £13,000 and the actual operating loss was just over £18,000. We exclude legacy income when describing operating income and expenditure.

At 31st December 2022 un-restricted cash reserves, excluding legacies, were just over £76,000 (2021: £94,000) 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 (SGP) which received a donation from Christ Church and which has paid rent to the Church for use of the Church building. He resigned as a Trustee of SGP in June 2022.

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.

CHRIST CHURCH HAYWARDS HEATH
Directors Report
FOR THE YEAR ENDED 31 DECEMBER 2022

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 above the target range set by the Trustees following some significant legacy income. The Trustees will be considering how to respond to this situation in 2023.

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

11 CONCLUSIONS

Church life returned to normal during 2022, although the process was not always easy with a widespread need to reconnect and re-emphasise our shared life together under God. We were grateful that we are able to meet in person as normal though with our ongoing livestream of Sunday services for those unable to attend. 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 are also excited to have grown our Grace Advocacy team and continue other community ministries.

Our verse for the year from Psalm 121 encourages us to look to God for our help in all circumstances. As well as an encouragement to us it reminds us that Jesus is the answer to the needs of people all around us who do not know him. 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 or you can get in touch with us through our website at www.cchh.org.uk.

Colin Strudwick, On behalf of the Elders and Trustees,

15th August 2023.

CHRIST CHURCH HAYWARDS HEATH
Directors Statement of responsibilities
FOR THE YEAR ENDED 31 DECEMBER 2022

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 12 to 12 following, which have been prepared on the basis of the accounting policies set out on pages 14 to 16.

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 of Scotland, 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 Chartered Accountants of Scotland

21st August 2023

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 2022
Summary Income and Expenditure Account

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:					
Donations and legacies	2a	386,700	37,937	424,636	236,521
Investments	2b	18,647	-	18,647	24,721
Charitable activities	2c	21,501	-	21,501	19,696
Total income and endowments		426,847	37,937	464,783	280,938
Expenditure on					
Charitable activities	3	280,282	31,515	311,797	291,782
Total expenditure		280,282	31,515	311,797	291,782
Net income/(expenditure)		146,565	6,422	152,986	(10,844)
Transfers between funds	12			-	-
Fund balances at 1 January		1,209,135	13,605	1,222,740	1,233,584
Fund balances at 31 December		1,355,700	20,027	1,375,726	1,222,740

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

The notes on page 14-22 form part of these accounts.

CHRIST CHURCH HAYWARDS HEATH

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
FIXED ASSETS					
Tangible assets	6	755,212	-	755,212	775,409
Investments	7	300,000	-	300,000	300,000
		1,055,212	-	1,055,212	1,075,409
CURRENT ASSETS					
Debtors	8	8,643	-	8,643	19,929
Cash at bank	9	304,634	20,027	324,661	162,278
		313,277	20,027	333,304	182,207
CURRENT LIABILITIES					
Liabilities falling due within one year	10	12,789	-	12,789	34,876
Net Current Assets		300,487	20,027	320,514	147,331
Liabilities falling due after one year	11	-	-	-	-
NET ASSETS		1,355,699	20,027	1,375,726	1,222,740
FUND BALANCES					
Unrestricted funds	12				
General Funds		300,487	-	300,487	133,726
Designated funds		1,055,212	-	1,055,212	1,075,409
Restricted Funds	12	-	20,027	20,027	13,605
		1,355,699	20,027	1,375,726	1,222,740

For the year ended 31 December 2022, 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 15th August 2023 by:

Colin Strudwick

C Strudwick

Company number: 6459931 Charity number: 1122949

The notes on page 14-22 form part of these accounts.

CHRIST CHURCH HAYWARDS HEATH
Notes to the Accounts
FOR THE YEAR ENDED 31 DECEMBER 2022

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 receivable can be measured reliably.

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

CHRIST CHURCH HAYWARDS HEATH
Notes to the Accounts
FOR THE YEAR ENDED 31 DECEMBER 2022

c) Expenditure

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.

CHRIST CHURCH HAYWARDS HEATH
Notes to the Accounts
FOR THE YEAR ENDED 31 DECEMBER 2022

i) Financial instruments

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 prepared a cash flow statement.

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 2022

2a Donations and legacies		Total 2022	Total 2021
General donations		182,117	166,435
Grants received		20,690	11,218
Legacies		185,000	27,095
Tax recoverable		36,829	31,773
		<u>424,636</u>	<u>236,521</u>
2b Income from Investments			
Interest Received		256	6
Rental Income		18,390	24,715
		<u>18,647</u>	<u>24,721</u>
2c Income from Charitable activities			
Income from Children's activities and camps		19,920	6,712
Other income		1,581	12,984
		<u>21,501</u>	<u>19,696</u>
3 Expenditure on charitable activities			
		Total 2022	Total 2021
a Direct Charitable Costs		£	£
Employment costs - ministry staff	Note 5	78,678	94,967
Accommodation costs	Note 5	40,459	42,367
Church premises costs (incl depreciation)		54,418	43,457
Other ministry costs		17,848	26,420
Outreach		1,885	2,827
Youth and children's groups including camps		22,297	8,097
Grants payable	Note 4	30,364	15,882
Welfare payments		3,355	1,855
Other charitable costs		2,902	-
		<u>252,205</u>	<u>235,872</u>

CHRIST CHURCH HAYWARDS HEATH

Notes to the Accounts
FOR THE YEAR ENDED 31 DECEMBER 2022

b Support & Administration				
Employment costs - administrative staff	Note 5		37,315	32,690
Church office costs			5,816	5,789
Investment Property Costs			2,192	2,118
Subscriptions			3,133	3,769
Computer & PA expenses			4,735	5,263
Bank fees			176	148
Professional Fees			1,230	3,054
Accounts and examination			2,120	1,700
Other costs			2,877	1,379
			<u>59,593</u>	<u>55,910</u>
Total expenditure on charitable activities			<u>311,797</u>	<u>291,782</u>
4 Grants				
			Total	Total
			2022	2021
			£	£
Missionary support - institutions			16,196	4,762
Missionary support - individuals			14,167	11,120
			<u>30,364</u>	<u>15,882</u>

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 £1,073 grant from Christ Church Haywards Heath during 2022 (2021: £1,000). Resigned from that charity in June 2022.

Grants of more than £1,000 paid to institutions were:	Unrestricted	Restricted	Total	Total
	Funds	Funds	2022	2021
			£	£
4H	1,093	-	1,051	1,051
Sussex Gospel Partnership	1,073	-	1,073	1,000
Grace Advocacy	-	2,460	2,460	1,800
Eldoret Baptist Church	-	-	-	2,660
Dnipropetrovsk Regional Association of Ukrainian Pentecostal Church	-	10,881	10,881	-

CHRIST CHURCH HAYWARDS HEATH

Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2022

5 Staff, Trustees and key management personnel

	2022	2021
	£	£
Gross wages, salaries & benefits in kind	114,252	125,916
Employer's National Insurance costs	1,741	1,741
Total staff costs	115,993	127,657

The charity has 5 full time equivalent employed staff (2021: 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 £14,510 (£17,307 in 2021) in his role as church pastor, and not as Trustee. He also received £3,407 employer's pension contributions (£3,996 for 2021) and £1,123 (£499 in 2021) for reimbursed expenses in his role as church pastor. He was also paid £18,494 (£21,221 in 2021) 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 £18,000 (£17,307 for 2021) in his role as church pastor, and not in his capacity as Trustee. He also received £4,156 employer's pension contributions (£3,983 for 2021) and reimbursed expenses of £681 (£394 in 2021) in his role as church pastor. He was also paid £21,964 (£21,146 in 2021) 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 2022 were £18,215 (£16,581 in 2021).

No fees were paid to Stewardship during 2022 or 2021 other than for the independent examination of the accounts

6 Tangible Fixed Assets

	Furniture, fixtures & fittings	Freehold - Church property	Total
	£	£	2022 £
Cost			
At 1 January 2022	50,854	1,047,850	1,098,704
Additions	-	-	-
At 31 December 2022	50,854	1,047,850	1,098,704
Accumulated Depreciation			
At 1 January 2022	50,854	272,441	323,295
Charge for the year	-	20,197	20,197
At 31 December 2022	50,854	292,638	343,492
Net book value			
At 31 December 2022	-	755,212	755,212
At 1 January 2022	-	775,409	775,409

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.

CHRIST CHURCH HAYWARDS HEATH

Notes to the Accounts
FOR THE YEAR ENDED 31 DECEMBER 2022

7 Investments

	2022 £	2021 £
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.

8 Debtors and Prepayments

	Total 2022 £	Total 2021 £
Tax recoverable (Gift Aid)	7,668	4,548
Prepayments	0	1,216
Deferred grants receivable	0	7,438
Other debtors	<u>974</u>	<u>6,727</u>
	<u>8,643</u>	<u>19,929</u>

9 Cash at Bank and in Hand

Bank operating accounts	82,543	105,561
Bank deposits	241,912	56,593
Petty cash	<u>206</u>	<u>124</u>
	<u>324,661</u>	<u>162,278</u>

10 Creditors: liabilities falling due within one year

Other creditors	3,250	7,002
PAYE and national insurance	998	1,501
Provision for committed costs	4,638	13,800
Accruals	<u>3,903</u>	<u>12,573</u>
	<u>12,789</u>	<u>34,876</u>

11 Liabilities falling due after one year

None

CHRIST CHURCH HAYWARDS HEATH

Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2022

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	9,625	100	-3,355	-	6,371
Community Fund	3,980	45	-2,460	-	1,565
Overseas Ministry Training Fund	-	20,690	-9,599	-	11,091
Other restricted funds	-	1,220	-1,220	-	-
Mission Gift day fund	-	15,882	-14,882	-	1,000
	13,605	37,937	-31,515	-	20,027

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	-	6,371	-	6,371	
Community Fund	-	1,565	-	1,565	
Overseas Ministry Training Fund	-	11,091	0	11,091	
Mission Gift Day fund	-	1,000		1,000	
<u>Unrestricted funds</u>					
General funds		304,634	-4,147	300,487	0
Designated buildings fund	1,055,212	-	-	1,055,212	
	1,055,212	324,661	-4,147	1,375,726	

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 2021 were

	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	0	
<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	

13 Related Party Transactions

Except as disclosed in Note 5 'Staff, Trustees and key management', there have been no other transactions with related parties during the year.

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 2022

	Note	Unrestricted Funds - General		Restricted Funds		Total Funds	Total Funds
		2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM							
Donations and legacies	2	386,700	221,843	37,937	14,678	424,636	236,521
Investments		18,647	24,721	-	-	18,647	24,721
<i>Charitable activities</i>		21,501	19,696	-	-	21,501	19,696
Total income and endowments		426,847	266,260	37,937	14,678	464,783	280,938
EXPENDITURE ON							
Charitable activities	3	280,282	251,069	31,515	40,713	311,797	291,782
Raising funds	4	-	-	-	-	-	-
Total expenditure		280,282	251,069	31,515	40,713	311,797	291,782
Net gains/(losses) on investments		-	-	-	-	-	-
Net income/(expenditure)		146,565	15,191	6,422	(26,035)	152,986	(10,844)
Transfers between funds		-	(16,884)	-	16,884	-	-
		146,565	(1,693)	6,422	(9,151)	152,986	(10,844)
Net movement in funds		146,565	(1,693)	6,422	(9,151)	152,986	(10,844)
Reconciliation of funds:							
Total funds brought forward		1,209,135	1,210,828	13,605	22,756	1,222,740	1,233,584
Total funds carried forward		1,355,700	1,209,135	20,027	13,605	1,375,726	1,222,740

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