

CHRIST CHURCH HAYWARDS
HEATH

Report and Accounts

year ended 31 December 2024

CHRIST CHURCH HAYWARDS HEATH

FOR THE YEAR ENDED 31 DECEMBER 2024

COMPANY INFORMATION

Directors/Trustees

M Field
S Mills
G Nicholls
S Nicholls (resigned 31st October 2024)
S Nicholls
C Strudwick
I Thomas
M Ventham
R Oliver (appointed January 2024 - resigned March 2025)

Company Secretary

S Mills

Church Elders

M Field
G Nicholls
S Nicholls (resigned 31st October 2024)
N Severs
C Strudwick
I Thomas
M Ventham

Governing Document

Memorandum and Articles of Association dated 5 May 2022

Company Registration Number

06459931

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 2024

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.

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.

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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.

(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.

CHRIST CHURCH HAYWARDS HEATH
Directors Report
FOR THE YEAR ENDED 31 DECEMBER 2024

(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.

(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

We are grateful for strong attendance on Sunday and midweek meetings and a commitment to serve in church ministries and in the community. Overall, the membership remained steady during 2024. Our Grace Advocacy team continues to provide practical help and support to local people to ensure they get the right assistance from government and other agencies. This has a reputation as a trusted service which continues to receive referrals from social prescribers working with local GP practices. Our Welfare Fund continues to provide targeted financial support to relieve particular needs among church members. We have refreshed our team befriending asylum-seeking residents of a local Hope Into Action house. One of our paid Elders has begun to facilitate occasional counselling courses organised by Biblical Counselling UK and another continues to spend a day a week as director of Affinity.

We continue to be amazed by the 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. Donations in 2024, including a special gift day, meant we broadly broke even in our operations for the year.

We appointed a non-Elder Trustee with no financial or family connection to paid elders in January 2024 and one of our Elder-Trustees retired in September. We currently have six Elder-Trustees and two non-Elder Trustees. 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 2024

There is a considerable difference between the income to CCHH in 2023 and 2024. The regular giving income from church members in both years is about the same. However, there was significant additional income from legacies, grants and special gift days in 2023 which accounts for the difference.

At the commencement of 2024, we were aiming for a balanced operating budget. With additional general donations in November, we received a total of £184,000 of unrestricted funds. However, Gift Aid receipts were slightly lower than expected as there was an increase in the balance of non-Gift Aid giving. Thankfully, our operational costs were controlled (excluding some unbudgeted items). This left us with a small operational deficit of £1500. The items which were not in the original budget amounted to £11,800 and included replacement chairs, replacement sound desk and additional mission expenditure. These additional costs will be taken from our longer-term reserves. With the upturn in interest rates over the past couple of years and the influx of legacy funds, we have benefited from some £13,000 of interest on deposit accounts in 2024.

The Mission Gift Day and the curry evening with the AMEN charity raised almost £16,000. We shared this with the church in Lisbon, Cross Mission in India, AMEN in India and with another Indian mission - Bethesda Khanko to provide relief to those suffering in Manipur. With the concerns about the serious flooding in Brazil, we also sought to send some funds to assist a church in the affected area. Despite our efforts, we were not able to identify a route for these funds to Brazil. We concluded that this £3,000 would be shared with our mission partner Neto Ludgero and to provide flood relief nearer to home in Valencia. This was distributed in January of 2025.

The Explore 814 reserve fund was able to provide £4,500 support for the camp in 2024. The balance of the fund at the end of 2024 was just under £13,500.

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.

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 2024

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 2025.

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

We are grateful that we welcomed new members across all age groups as other members naturally moved on, so that the number of members remained steady over the year. We continued to grow in maturity, as we continued to meet, teach and encourage old friends and new through Sunday services, children and families' ministries, ministries to internationals, and also seniors' ministries. Our Grace Advocacy team has established itself as a reliable provider of practical help which has won the confidence of local health and social care professionals.

Our verse for the year from Psalm 119 reminds us that God speaks through his word to guide us in the big and small things of life. We continue to trust God for his leading and ongoing work among us, enabling us to trust in Jesus who 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 and you can get in touch with us through our website at www.cchh.org.uk.

C J Strudwick
C J Strudwick (Jul 8, 2025 18:39 GMT+1)

Colin Strudwick, On behalf of the Elders and Trustees, Jul 8, 2025

CHRIST CHURCH HAYWARDS HEATH
Directors Statement of responsibilities
FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024 on pages 10-19 following, which have been prepared on the basis of the accounting policies set out on pages 12-14.

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

Archie McDowall (Jul 24, 2025 16:31:45 GMT+1)

Archie McDowall, BA CA
Institute of Chartered Accountants of Scotland

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

Jul 24, 2025

CHRIST CHURCH HAYWARDS HEATH
Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2024
Summary Income and Expenditure Account

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Donations and legacies	2a	218,326	15,878	234,203	328,184
Investments	2b	34,286	-	34,286	28,941
Charitable activities	2c	28,500	-	28,500	29,338
Total Income and endowments		281,112	15,878	296,990	386,462
Expenditure on					
Charitable activities	3	319,494	15,403	334,897	348,827
Total expenditure		319,494	15,403	334,897	348,827
Net income/(expenditure)before investment gains		(38,382)	475	(37,908)	37,636
Net gains on investments	7			-	125,000
Net income/(expenditure)		(38,382)	475	(37,908)	162,636
Transfers between funds	12	4,503	(4,503)	-	-
Fund balances at 1 January		1,512,796	25,567	1,538,363	1,375,728
Fund balances at 31 December		1,478,917	21,539	1,500,456	1,538,363

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

The notes on page 12-18 form part of these accounts.

CHRIST CHURCH HAYWARDS HEATH
BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
FIXED ASSETS					
Tangible assets	6	714,820	-	714,820	735,016
Investments	7	425,000	-	425,000	425,000
		1,139,820	-	1,139,820	1,160,016
CURRENT ASSETS					
Debtors	8	14,058	-	14,058	12,190
Cash at bank	9	338,034	21,539	359,573	372,378
		352,091	21,539	373,630	384,568
CURRENT LIABILITIES					
Liabilities falling due within one year	10	12,994	-	12,994	6,221
Net Current Assets		339,097	21,539	360,636	378,347
Liabilities falling due after one year	11	-	-	-	-
NET ASSETS		1,478,917	21,539	1,500,456	1,538,363
Unrestricted funds					
General Funds	12	1,478,917	-	1,478,917	1,512,796
Restricted Funds		-	21,539	21,539	25,567
FUND BALANCES	12	1,478,917	21,539	1,500,456	1,538,363

For the year ended 31 December 2024, 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 **Jul 8, 2025**

by:

C J Strudwick
C J Strudwick (Jul 8, 2025 18:39 GMT+1)

C Strudwick

Company number: 06459931

Charity number:

1122949

The notes on page 12-18 form part of these accounts.

CHRIST CHURCH HAYWARDS HEATH

Notes to the Accounts AS AT 31 DECEMBER 2024

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 AS AT 31 DECEMBER 2024

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

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 AS AT 31 DECEMBER 2024

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 2024

2a Donations and legacies		Total 2024	Total 2023
General donations	Note 2a	197,811	232,580
Grants received		0	8,952
Legacies		0	44,210
Tax recoverable		36,392	42,443
		<u>234,203</u>	<u>328,184</u>
2b Income from Investments			
Interest Received	Note 2b	13,225	7,819
Rental Income		21,061	21,123
		<u>34,286</u>	<u>28,941</u>
2c Income from Charitable activities			
Income from Children's activities and camps	Note 2c	25,499	26,685
Other income		3,001	2,652
		<u>28,500</u>	<u>29,338</u>
3 Expenditure on charitable activities			
a Direct Charitable Costs		Total 2024	Total 2023
		£	£
Employment costs - ministry staff	Note 5	84,036	83,364
Accommodation costs	Note 5	45,164	43,243
Church premises costs (incl depreciation)		65,504	58,876
Other ministry costs		11,985	16,265
Outreach		3,290	5,591
Youth and children's groups including camps		33,088	31,297
Grants payable	Note 4	35,108	40,724
Welfare payments		4,365	7,880
Other charitable costs		4,065	2,676
		<u>286,605</u>	<u>289,917</u>
b Support & Administration			
Employment costs - administrative staff	Note 5	22,761	26,348
Church office costs		5,084	5,912
Investment Property Costs		3,874	5,601
Subscriptions		3,720	3,420
Computer & PA expenses		5,692	4,678
Bank Fees		460	319
Professional Fees		463	6,475
Accounts and examination		1,800	1,740
Other costs		4,437	4,417
		<u>48,292</u>	<u>58,910</u>
Total expenditure on charitable activities		<u>334,897</u>	<u>348,827</u>
4 Grants		Total 2024	Total 2023
		£	£
Missionary support - institutions		18,554	19,857
Missionary support - individuals		16,554	20,867
		<u>35,108</u>	<u>40,724</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.

CHRIST CHURCH HAYWARDS HEATH

Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2024

Grants of more than £1,000 paid to institutions were:	Unrestricted Funds	Restricted Funds	Total 2024 £	Total 2023 £
4H	1,300	-	1,300	1,200
Sussex Gospel Partnership	1,317	-	1,317	1,324
Grace Advocacy	2,400	-	2,400	2,400
Eldoret Baptist Church (Kenya)	1,300	-	1,300	11,488
Africa Inland Mission	-	-	-	2,000
Dnipropetrovsk Regional Association of Ukrainian Pentecostal Church	-	-	-	945
Cross Mission (India)	1,220	3,125	4,345	-
Bethesda Khanko	-	3,125	3,125	-
Lifespring Church (Philippines)	3,804	-	3,804	-

5 Staff, Trustees and key management personnel

	2024 £	2023 £
Gross wages, salaries & benefits in kind	106,504	108,469
Employer's National Insurance costs	292	1,242
Total staff costs	106,797	109,711

The charity has 4 full time equivalent employed staff (2023: 4). 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 £16,176 (£15,480 in 2023) in his role as church pastor, and not as Trustee. He also received £3,682 employer's pension contributions (£3,538 for 2023). He was also paid £20,335 (£19,510 in 2023) 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 £20,220 (£19,350 for 2023) in his role as church pastor, and not in his capacity as Trustee. He also received £4,669 employer's pension contributions (£4,468 for 2023). He was also paid £24,830 (£23,733 in 2023) 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 2023 were £28,255 (£25,430 in 2023).

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 2024 £
Cost			
At 1 January 2024	50,854	1,047,850	1,098,704
Additions	-	-	-
At 31 December 2024	50,854	1,047,850	1,098,704
Accumulated Depreciation			
At 1 January 2024	50,854	312,834	363,688
Charge for the year	-	20,196	20,196
At 31 December 2024	50,854	333,030	383,884
Net book value			
At 31 December 2024	-	714,820	714,820
At 1 January 2024	-	735,016	735,016

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 a value of £629,520 based on a valuation in January 2023.

CHRIST CHURCH HAYWARDS HEATH

Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2024

7 Investments

	2024 £	2023 £
Investments at market value:		
At 1 January 2024	425,000	300,000
Revaluation in 2023	-	125,000
At 31 December 2024	425,000	425,000
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 2023 less estimated sales costs.

8 Debtors and Prepayments

	Total 2024 £	Total 2023 £
Tax recoverable (Gift Aid)	10,212	9,318
Prepayments	0	-
Deferred grants receivable	0	-
Other debtors	3,846	2,872
	14,058	12,190

9 Cash at Bank and in Hand

Bank operating accounts	5,321	36,561
Bank deposits	354,187	335,657
Petty cash	65	161
	359,573	372,379

10 Creditors: liabilities falling due within one year

Other creditors	10,346	3,545
PAYE and national insurance	995	996
Provision for committed costs	-	-
Accruals	1,653	1,680
	12,994	6,221

11 Liabilities falling due after one year

None

12 Funds

Note 12

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	7,641	1,750	(4,365)	-	5,026
Explore 814 Reserve fund	17,926			(4,503)	13,423
Other restricted funds	-	300	(300)	-	-
Mission Gift day fund	-	13,828	(10,738)		3,090
	25,567	15,878	(15,403)	(4,503)	21,539

Welfare fund

This fund is for providing welfare related payments to Church members facing financial hardship.

Explore 814 reserve fund

This fund is to cover any overspend on Explore 814 camps over the next few years.

CHRIST CHURCH HAYWARDS HEATH

Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2024

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

	Fixed assets & investments £	Bank & cash balances £	Other net assets £	Total £
<u>Restricted funds</u>				
Welfare fund	-	5,026	-	5,026
Mission Gift Day fund	-	3,090		3,090
Explore 814 Reserve fund		13,423		13,423
<u>Unrestricted funds</u>				
General funds	1,139,820	338,034	1,064	1,478,917
	<u>1,139,820</u>	<u>359,573</u>	<u>1,064</u>	<u>1,500,456</u>

The assets and liabilities represented by the various funds in 2023 were

	Fixed assets & investments £	Bank & cash balances £	Other net assets £	Total £
<u>Restricted funds</u>				
Welfare fund	-	7,641	-	7,641.00
Community Fund	-	-	-	-
Overseas Ministry Training Fund	-	-		-
Mission Day Gift Fund				-
Explore 814 Reserve fund		17,926		17,926.00
<u>Unrestricted funds</u>				
General funds	1,160,016	346,811	5,969	1,512,796
	<u>1,160,016</u>	<u>372,378</u>	<u>5,969</u>	<u>1,538,363</u>

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 2024

		Unrestricted Funds - General		Restricted Funds		Total Funds	Total Funds
	Note	2024	2023	2024	2023	2024	2023
		£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM							
Donations and legacies	2	218,326	269,600	15,878	58,584	234,203	328,184
Investments		34,286	28,941	0	0	34,286	28,941
<i>Charitable activities</i>		28,500	29,338	0	0	28,500	29,338
Total income and endowments		281,112	327,879	15,878	58,584	296,990	386,463
EXPENDITURE ON							
Charitable activities	3	319,494	307,791	15,403	41,036	334,897	348,827
Raising funds	4	0	0	0	0	0	0
Total expenditure		319,494	307,791	15,403	41,036	334,897	348,827
Net income/(expenditure) before investment gains		(38,382)	20,088	475	17,548	(37,908)	37,636
Net gains on investments			125,000		0	0	125,000
Net Income /expenditure		(38,382)	145,088	475	17,548	(37,908)	162,636
Transfers between funds		4,503	12,007	(4,503)	(12,007)	0	0
		(33,879)	157,096	(4,029)	5,540	(37,908)	162,636
Net movement in funds		(33,879)	157,096	(4,029)	5,540	(37,908)	162,636
Reconciliation of funds:							
Total funds brought forward		1,512,796	1,355,700	25,567	20,027	1,538,363	1,375,727
Total funds carried forward		1,478,917	1,512,796	21,539	25,567	1,500,456	1,538,363

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