

SEAFORD COMMUNITY TRUST

England & Wales · Charity number 293090

Details

Other names SEAFORD COMMUNITY CHURCH

Status Registered

Legal form Other

Registered 1985-12-11

Register [View on the Charity Commission register](#)

Contact

Address Seaford Community Trust
115-117 Vale Road
Seaford
East Sussex
BN25 3HB

Phone 01323 896572

Email admin@kings-well.org.uk

Website www.kings-well.org.uk

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN FAITH AND OTHER CHARITABLE OBJECTS.

Activities: Resources were directed into the advancement of the Christian faith both in the United Kingdom and overseas and gifts were made to both individuals and institutions for this purpose. We have continued to develop our mission of establishing people in their identity, purpose and calling as children of God in the United Kingdom and abroad through ministries that demonstrate God's heart of love.

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** SEAFORD, SUSSEX
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£129,038	£107,720	-	-
2023-12-31	£165,222	£185,127	-	-
2022-12-31	£132,752	£163,159	-	-
2021-12-31	£129,949	£145,891	-	-
2020-12-31	£178,256	£142,480	-	-

Trustees

Name	Role	Appointed
HOWARD WILLIAM BARDSLEY	Chair	
JOHN HAMMOND		
Mark Woodgate		2023-06-28
Stuart Bradford		2023-06-28

SEAFORD COMMUNITY TRUST

England & Wales - Charity number 293090

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
SEAFORD COMMUNITY CHURCH

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

SEAFORD COMMUNITY CHURCH

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FOR THE YEAR ENDED 31 DECEMBER 2024

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SEAFORD COMMUNITY CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2024

TRUSTEES	Mr H W Bardsley Chair Mr M Woodgate Mr S Bradford
PRINCIPAL ADDRESS	115-117 Vale Road Seaford East Sussex BN25 3HB
REGISTERED CHARITY NUMBER	293090
INDEPENDENT EXAMINER	Gibbons Mannington & Phipps LLP Chartered Accountants Landgate Chambers 24 Landgate Rye East Sussex TN31 7LJ
BANKERS	NatWest Bank 96 Terminus Road Eastbourne East Sussex BN2 3LY

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object is to recruit others to the purposes and goals of the Church namely to become an active member of the Church who carries out the ministry of Jesus Christ particularly the recruiting and training of others as His disciples in introducing them to Him in person and training them in the values of the Church with a view to the ongoing multiplication of His followers.

Public benefit

The Trustees confirm that they have due regard for the Charities Commission's general guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Resources were directed into the advancement of the Christian faith both in the United Kingdom and overseas and gifts were made to both individuals and institutions for this purpose. A significant investment was made in the area of Christian training for the purpose of achieving the objective of the charity.

In 2024 the trust continued in its ongoing vision and mission to be a functioning body of Christians who release the love of God in the power and demonstration of the Holy Spirit through the spiritual gifts appointed to each one. Equipping and training each person to know for themselves their identity as God's child and out of that security serve according to their own measure of grace and faith continued. Walking in day to day life with the Holy Spirit continued to grow and we continued to take the message of the Father's love and our identity, purpose and calling as God's children to our own county of Sussex, especially Hastings, and into the Ukraine through online training, fellowship and financial support.

Seahaven Storehouse, our community food bank, has continued to provide approximately £34,000 of food supplies as expressions of the Father's love to local families with continued increased demand for its services. This has only been possible through the generosity of members of the public and local voluntary groups who have given their money, time and energy to serve their community.

FINANCIAL REVIEW

Financial position

Full details of the results are shown in the financial statements that accompany this report.

We are pleased to report the church members have continued to give generously and enable the trust to meet its ministry commitments.

Funds available are sufficient to permit the Church to continue in operation in the medium term. The Trustees are satisfied that the charity is able to meet its liabilities as they fall due.

Investment policy and objectives

The Trust Deed authorises the trustees to make and hold investments using general funds of the Charity, but no such investments are presently held.

Reserves policy

The policy of the Church is to maintain sufficient reserves which, in the opinion of the trustees allows them to cover management and administration costs and plan for the following years giving. At the year end the general reserve funds were £66,507.

FUTURE PLANS

As we look to the future our mission continues to be to take God's presence, love and power to our local community, our region and our nation and out to the nations through equipping and releasing men and women into their God given identity purpose and calling.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is governed by a Declaration of Trust dated 20 September 1985 (and Deed of Variation dated 20 March 1995) to promote the advancement of the Christian Faith either in the United Kingdom or overseas.

Recruitment and appointment of new trustees

The trustees named on the information page have served during the year. Appointment of the trustees is governed by the Trust Deed of the Charity. The Board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Risk management

The trustees have examined the operational risks which the Charity faces and are satisfied that the systems currently in place are sufficient to enable such risks to be minimised.

Approved by order of the board of trustees on 19 October 2025 and signed on its behalf by:

Mr H W Bardsley - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SEAFORD COMMUNITY CHURCH

Independent examiner's report to the trustees of Seaford Community Church

I report to the charity trustees on my examination of the accounts of Seaford Community Church (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr J Greenslade FCCA

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

22 October 2025

SEAFORD COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		77,848	50,982	128,830	164,956
Investment income	3	208	-	208	266
Total		<u>78,056</u>	<u>50,982</u>	<u>129,038</u>	<u>165,222</u>
EXPENDITURE ON					
Charitable activities					
Worship and Training		8,305	1,910	10,215	10,431
Ministry and Mission		36,163	-	36,163	43,146
Seahaven Storehouse		-	35,283	35,283	78,003
Giving		26,059	-	26,059	53,547
Total		<u>70,527</u>	<u>37,193</u>	<u>107,720</u>	<u>185,127</u>
NET INCOME/(EXPENDITURE)		7,529	13,789	21,318	(19,905)
RECONCILIATION OF FUNDS					
Total funds brought forward		58,978	127,792	186,770	206,675
TOTAL FUNDS CARRIED FORWARD		<u>66,507</u>	<u>141,581</u>	<u>208,088</u>	<u>186,770</u>

The notes form part of these financial statements

SEAFORD COMMUNITY CHURCH

BALANCE SHEET
31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	7	22,354	87,733	110,087	116,432
CURRENT ASSETS					
Debtors	8	4,355	-	4,355	4,515
Cash at bank		41,898	53,848	95,746	67,923
		<u>46,253</u>	<u>53,848</u>	<u>100,101</u>	<u>72,438</u>
CREDITORS					
Amounts falling due within one year	9	(2,100)	-	(2,100)	(2,100)
		<u>44,153</u>	<u>53,848</u>	<u>98,001</u>	<u>70,338</u>
NET CURRENT ASSETS					
		<u>44,153</u>	<u>53,848</u>	<u>98,001</u>	<u>70,338</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>66,507</u>	<u>141,581</u>	<u>208,088</u>	<u>186,770</u>
NET ASSETS					
		<u>66,507</u>	<u>141,581</u>	<u>208,088</u>	<u>186,770</u>
FUNDS					
	10				
Unrestricted funds				66,507	58,978
Restricted funds				141,581	127,792
TOTAL FUNDS					
				<u>208,088</u>	<u>186,770</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 October 2025 and were signed on its behalf by:

Mr H W Bardsley - Trustee

1. STATUTORY INFORMATION

Seaford Community Church is an unincorporated charity, registered in England & Wales. The charity's registered number and registered office address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included. No permanent endowments have been received in the period.

Income from investments is included in the year in which it is receivable.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Direct charitable expenditure are those costs incurred directly on the furtherance and support of the objects of the charity.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Musical Equipment	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

TAXATION

The charity is exempt from tax on its charitable activities.

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 and which have not been designated for other purposes.

2. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

DONATED GOODS

In order to achieve our mission the members of the church are helped and encouraged to volunteer their time, money, giftings and skills according to each person's unique abilities and circumstances. All aspects of church life and ministry both internal and to the community at large are only achievable because of this voluntary serving.

The food bank is run by volunteers from the church alongside members of the public who give their time up to help. Donations of money and food come from the community and members of the church.

Ministry Schools are run with the help of team members who often serve at their own expense giving their time and meeting their own financial costs.

It is not possible to quantify the amounts of donated goods and services and therefore these have not been included in the accounts.

3. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest	<u>208</u>	<u>266</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

TRUSTEES' EXPENSES

One trustee received payments for ministerial services performed for the Church. These payments totalled £24,000 in the year to 31 December 2024.

The above expenses relate to services to the Church other than that of being trustees. No expenses have been reimbursed to trustees in relation to expenses incurred as trustees.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	75,074	89,882	164,956
Investment income	266	-	266
Total	<u>75,340</u>	<u>89,882</u>	<u>165,222</u>
EXPENDITURE ON			
Charitable activities			
Worship and Training	8,521	1,910	10,431
Ministry and Mission	43,146	-	43,146
Seahaven Storehouse	-	78,003	78,003
Giving	53,547	-	53,547
Total	<u>105,214</u>	<u>79,913</u>	<u>185,127</u>
NET INCOME/(EXPENDITURE)	(29,874)	9,969	(19,905)
Transfers between funds	5,205	(5,205)	-
Net movement in funds	<u>(24,669)</u>	<u>4,764</u>	<u>(19,905)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	83,647	123,028	206,675
TOTAL FUNDS CARRIED FORWARD	<u><u>58,978</u></u>	<u><u>127,792</u></u>	<u><u>186,770</u></u>

6. INDEPENDENT EXAMINER FEES

The Independent Examiner's remuneration represents the fee for the preparation and examination of the accounts of £2,100 (2023: £2,820).

7. TANGIBLE FIXED ASSETS

	Freehold property £	Musical Equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2024 and 31 December 2024	<u>206,948</u>	<u>6,313</u>	<u>56,483</u>	<u>9,430</u>	<u>279,174</u>
DEPRECIATION					
At 1 January 2024	101,548	6,294	45,800	9,100	162,742
Charge for year	<u>4,139</u>	<u>4</u>	<u>2,136</u>	<u>66</u>	<u>6,345</u>
At 31 December 2024	<u>105,687</u>	<u>6,298</u>	<u>47,936</u>	<u>9,166</u>	<u>169,087</u>
NET BOOK VALUE					
At 31 December 2024	<u>101,261</u>	<u>15</u>	<u>8,547</u>	<u>264</u>	<u>110,087</u>
At 31 December 2023	<u>105,400</u>	<u>19</u>	<u>10,683</u>	<u>330</u>	<u>116,432</u>

7. TANGIBLE FIXED ASSETS - continued

It is not considered practical for a valuation of the freehold property to be obtained. The trustees consider that market value would not be lower than the net book value as shown above.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Tax	<u>4,355</u>	<u>4,515</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	<u>2,100</u>	<u>2,100</u>

10. MOVEMENT IN FUNDS

	At 1/1/24	Net movement in funds	Transfers between funds	At 31/12/24
	£	£	£	£
Unrestricted funds				
General fund	37,264	14,622	(14,010)	37,876
Giving Fund	7,607	(9,008)	9,009	7,608
Ministry Fund	2,204	(815)	-	1,389
IPC Destiny	11,054	(1,915)	9,667	18,806
IPC Donations	849	4,645	(4,666)	828
	<u>58,978</u>	<u>7,529</u>	<u>-</u>	<u>66,507</u>
Restricted funds				
Seahaven Storehouse	30,924	15,699	-	46,623
Building Reserve	89,643	(1,910)	-	87,733
Ukraine	7,225	-	-	7,225
	<u>127,792</u>	<u>13,789</u>	<u>-</u>	<u>141,581</u>
TOTAL FUNDS	<u>186,770</u>	<u>21,318</u>	<u>-</u>	<u>208,088</u>

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,978	(39,356)	14,622
Giving Fund	2,381	(11,389)	(9,008)
Ministry Fund	-	(815)	(815)
IPC Destiny	17,052	(18,967)	(1,915)
IPC Donations	4,645	-	4,645
	<u>78,056</u>	<u>(70,527)</u>	<u>7,529</u>
Restricted funds			
Seahaven Storehouse	50,982	(35,283)	15,699
Building Reserve	-	(1,910)	(1,910)
	<u>50,982</u>	<u>(37,193)</u>	<u>13,789</u>
TOTAL FUNDS	<u><u>129,038</u></u>	<u><u>(107,720)</u></u>	<u><u>21,318</u></u>

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General fund	45,857	3,929	(12,522)	37,264
Giving Fund	6,024	1,583	-	7,607
Ministry Fund	2,204	-	-	2,204
IPC Destiny	28,708	(40,045)	22,391	11,054
IPC Donations	854	4,659	(4,664)	849
	<u>83,647</u>	<u>(29,874)</u>	<u>5,205</u>	<u>58,978</u>
Restricted funds				
Seahaven Storehouse	23,688	11,879	(4,643)	30,924
Building Reserve	91,553	(1,910)	-	89,643
Ukraine	7,787	-	(562)	7,225
	<u>123,028</u>	<u>9,969</u>	<u>(5,205)</u>	<u>127,792</u>
TOTAL FUNDS	<u><u>206,675</u></u>	<u><u>(19,905)</u></u>	<u><u>-</u></u>	<u><u>186,770</u></u>

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,731	(51,802)	3,929
Giving Fund	1,583	-	1,583
IPC Destiny	13,367	(53,412)	(40,045)
IPC Donations	4,659	-	4,659
	<u>75,340</u>	<u>(105,214)</u>	<u>(29,874)</u>
Restricted funds			
Seahaven Storehouse	89,882	(78,003)	11,879
Building Reserve	-	(1,910)	(1,910)
	<u>89,882</u>	<u>(79,913)</u>	<u>9,969</u>
TOTAL FUNDS	<u><u>165,222</u></u>	<u><u>(185,127)</u></u>	<u><u>(19,905)</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General fund	45,857	18,551	(26,532)	37,876
Giving Fund	6,024	(7,425)	9,009	7,608
Ministry Fund	2,204	(815)	-	1,389
IPC Destiny	28,708	(41,960)	32,058	18,806
IPC Donations	854	9,304	(9,330)	828
	<u>83,647</u>	<u>(22,345)</u>	<u>5,205</u>	<u>66,507</u>
Restricted funds				
Seahaven Storehouse	23,688	27,578	(4,643)	46,623
Building Reserve	91,553	(3,820)	-	87,733
Ukraine	7,787	-	(562)	7,225
	<u>123,028</u>	<u>23,758</u>	<u>(5,205)</u>	<u>141,581</u>
TOTAL FUNDS	<u><u>206,675</u></u>	<u><u>1,413</u></u>	<u><u>-</u></u>	<u><u>208,088</u></u>

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	109,709	(91,158)	18,551
Giving Fund	3,964	(11,389)	(7,425)
Ministry Fund	-	(815)	(815)
IPC Destiny	30,419	(72,379)	(41,960)
IPC Donations	9,304	-	9,304
	<u>153,396</u>	<u>(175,741)</u>	<u>(22,345)</u>
Restricted funds			
Seahaven Storehouse	140,864	(113,286)	27,578
Building Reserve	-	(3,820)	(3,820)
	<u>140,864</u>	<u>(117,106)</u>	<u>23,758</u>
TOTAL FUNDS	<u><u>294,260</u></u>	<u><u>(292,847)</u></u>	<u><u>1,413</u></u>

The purposes of the restricted and unrestricted funds are as follows:

General fund - the income is generated from regular planned giving for the furtherance of the charity's objective to promote the advancement of the Christian Faith either in the United Kingdom or overseas. Other unrestricted funds are allocations from the general fund for budgeting and future planning purposes.

Giving fund - for giving out of the general fund.

IPC Destiny fund - the identification of gift aid tax reclaims arising from general fund giving and an allocation out of the general fund to support local, national and international ministry activities. Previously known as the Barnabas Ministries Fund.

IPC Donations fund - for giving arising from itinerant ministry work and external relationships. Previously known as the Barnabas Ministries Giving Fund

Ministry fund - to support ministry and administration.

Building reserve fund - The fund represents the improvements made to the premises occupied by the church.

Seahaven Storehouse - The fund is for the purpose of providing food to those in need in the local community.

Ukraine - The fund is for the purpose of supporting our ministry in Ukraine.

11. RELATED PARTY DISCLOSURES

During the accounting period the charity has received donations totalling £10,803 from individuals that have acted as Trustees during the year ended 31 December 2024.

SEAFORD COMMUNITY TRUST

England & Wales - Charity number 293090

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
SEAFORD COMMUNITY CHURCH**

Gibbons Mannington & Phipps LLP
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SEAFORD COMMUNITY CHURCH

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SEAFORD COMMUNITY CHURCH

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023**

TRUSTEES	Mr H W Bardsley Chair Mr J Hammond Trustee (resigned 2/12/2023) Mr A Westwood Trustee (resigned 28/6/2023) Mr M Woodgate (appointed 28/6/2023) Mr S Bradford (appointed 28/6/2023)
PRINCIPAL ADDRESS	115-117 Vale Road Seaford East Sussex BN25 3HB
REGISTERED CHARITY NUMBER	293090
INDEPENDENT EXAMINER	Gibbons Mannington & Phipps LLP Chartered Accountants Landgate Chambers 24 Landgate Rye East Sussex TN31 7LJ
BANKERS	NatWest Bank 4 Clinton Place Seaford East Sussex BN25 1NN

SEAFORD COMMUNITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object is to recruit others to the purposes and goals of the Church namely to become an active member of the Church who carries out the ministry of Jesus Christ particularly the recruiting and training of others as His disciples in introducing them to Him in person and training them in the values of the Church with a view to the ongoing multiplication of His followers.

Public benefit

The Trustees confirm that they have due regard for the Charities Commission's general guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Resources were directed into the advancement of the Christian faith both in the United Kingdom and overseas and gifts were made to both individuals and institutions for this purpose. A significant investment was made in the area of Christian training for the purpose of achieving the objective of the charity.

In 2023 the trust continued in its ongoing vision and mission to be a functioning body of Christians who release the love of God in the power and demonstration of the Holy Spirit through the spiritual gifts appointed to each one. Equipping and training each person to know for themselves their identity as God's child and out of that security serve according to their own measure of grace and faith continued. Walking in day to day life with the Holy Spirit continued to grow and we continued to take the message of the Father's love and our identity, purpose and calling as God's children to our own county of Sussex especially Hastings and Horsham and into the Ukraine through online training, fellowship and financial support.

Seahaven Storehouse, our community food bank, has continued to provide over £76,000 of food supplies as expressions of the Father's love to local families with continued increased demand for its services. This has only been possible through the generosity of members of the public and local voluntary groups who have given their money, time and energy to serve their community.

FINANCIAL REVIEW

Financial position

Full details of the results are shown in the financial statements that accompany this report.

We are pleased to report the church members have continued to give generously and enable the trust to meet its ministry commitments.

Funds available are sufficient to permit the Church to continue in operation in the medium term. The Trustees are satisfied that the charity is able to meet its liabilities as they fall due.

Investment policy and objectives

The Trust Deed authorises the trustees to make and hold investments using general funds of the Charity, but no such investments are presently held.

Reserves policy

The policy of the Church is to maintain sufficient reserves which, in the opinion of the trustees allows them to cover management and administration costs and plan for the following years giving. At the year end the general reserve funds were £58,978.

SEAFORD COMMUNITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

FUTURE PLANS

As we look to the future our mission continues to be to take God's presence, love and power to our local community, our region and our nation and out to the nations through equipping and releasing men and women into their God given identity purpose and calling.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is governed by a Declaration of Trust dated 20 September 1985 (and Deed of Variation dated 20 March 1995) to promote the advancement of the Christian Faith either in the United Kingdom or overseas.

Recruitment and appointment of new trustees

The trustees named on the information page have served during the year. Appointment of the trustees is governed by the Trust Deed of the Charity. The Board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Risk management

The trustees have examined the operational risks which the Charity faces and are satisfied that the systems currently in place are sufficient to enable such risks to be minimised.

Approved by order of the board of trustees on 27 September 2024 and signed on its behalf by:

Mr H W Bardsley - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SEAFORD COMMUNITY CHURCH

Independent examiner's report to the trustees of Seaford Community Church

I report to the charity trustees on my examination of the accounts of Seaford Community Church (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr J Greenslade FCCA

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

7 October 2024

SEAFORD COMMUNITY CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		75,074	89,882	164,956	132,711
Investment income	3	266	-	266	41
Total		75,340	89,882	165,222	132,752
EXPENDITURE ON					
Charitable activities					
Worship and Training		8,521	1,910	10,431	24,114
Ministry and Mission		43,146	-	43,146	39,141
Seahaven Storehouse		-	78,003	78,003	57,733
Giving		53,547	-	53,547	42,171
Administrative Support		-	-	-	-
Total		105,214	79,913	185,127	163,159
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	(29,874)	9,969	(19,905)	(30,407)
		5,205	(5,205)	-	-
Net movement in funds		(24,669)	4,764	(19,905)	(30,407)
RECONCILIATION OF FUNDS					
Total funds brought forward		83,647	123,028	206,675	237,082
TOTAL FUNDS CARRIED FORWARD		58,978	127,792	186,770	206,675

The notes form part of these financial statements

SEAFORD COMMUNITY CHURCH

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	26,789	89,643	116,432	116,667
CURRENT ASSETS					
Debtors	9	4,515	-	4,515	4,187
Cash at bank		29,774	38,149	67,923	88,170
		34,289	38,149	72,438	92,357
CREDITORS					
Amounts falling due within one year	10	(2,100)	-	(2,100)	(2,349)
NET CURRENT ASSETS		32,189	38,149	70,338	90,008
TOTAL ASSETS LESS CURRENT LIABILITIES		58,978	127,792	186,770	206,675
NET ASSETS		58,978	127,792	186,770	206,675
FUNDS	11				
Unrestricted funds				58,978	83,647
Restricted funds				127,792	123,028
TOTAL FUNDS				186,770	206,675

The financial statements were approved by the Board of Trustees and authorised for issue on 27 September 2024 and were signed on its behalf by:

Mr H W Bardsley - Trustee

SEAFORD COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. STATUTORY INFORMATION

Seaford Community Church is an unincorporated charity, registered in England & Wales. The charity's registered number and registered office address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included. No permanent endowments have been received in the period.

Income from investments is included in the year in which it is receivable.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Direct charitable expenditure are those costs incurred directly on the furtherance and support of the objects of the charity.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Musical Equipment	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

TAXATION

The charity is exempt from tax on its charitable activities.

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 and which have not been designated for other purposes.

2. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

DONATED GOODS

In order to achieve our mission the members of the church are helped and encouraged to volunteer their time, money, giftings and skills according to each person's unique abilities and circumstances. All aspects of church life and ministry both internal and to the community at large are only achievable because of this voluntary serving.

The food bank is run by volunteers from the church alongside members of the public who give their time up to help. Donations of money and food come from the community and members of the church.

Ministry Schools are run with the help of team members who often serve at their own expense giving their time and meeting their own financial costs.

It is not possible to quantify the amounts of donated goods and services and therefore these have not been included in the accounts.

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest	266	41

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

TRUSTEES' EXPENSES

Two trustees received payments for ministerial services performed for the Church. These payments totalled £35,000 in the year to 31 December 2023.

The above expenses relate to services to the Church other than that of being trustees. No expenses have been reimbursed to trustees in relation to expenses incurred as trustees.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Support and administration	<u>-</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	67,160	65,551	132,711
Investment income	41	-	41
Total	<u>67,201</u>	<u>65,551</u>	<u>132,752</u>
EXPENDITURE ON			
Charitable activities			
Worship and Training	20,155	3,959	24,114
Ministry and Mission	39,141	-	39,141
Seahaven Storehouse	-	57,733	57,733
Giving	37,247	4,924	42,171
Administrative Support	-	-	-
Total	<u>96,543</u>	<u>66,616</u>	<u>163,159</u>
NET INCOME/(EXPENDITURE)	(29,342)	(1,065)	(30,407)
Transfers between funds	3,218	(3,218)	-
Net movement in funds	(26,124)	(4,283)	(30,407)
RECONCILIATION OF FUNDS			
Total funds brought forward	109,771	127,311	237,082
TOTAL FUNDS CARRIED FORWARD	<u>83,647</u>	<u>123,028</u>	<u>206,675</u>

7. INDEPENDENT EXAMINER FEES

The Independent Examiner's remuneration represents the fee for the preparation and examination of the accounts of £2,820 (2022: £2,100).

SEAFORD COMMUNITY CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. TANGIBLE FIXED ASSETS

	Freehold property £	Musical Equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2023	206,948	6,313	52,292	9,430	274,983
Additions	-	-	6,760	-	6,760
Disposals	-	-	(2,569)	-	(2,569)
At 31 December 2023	206,948	6,313	56,483	9,430	279,174
DEPRECIATION					
At 1 January 2023	97,409	6,289	45,600	9,018	158,316
Charge for year	4,139	5	2,671	82	6,897
Eliminated on disposal	-	-	(2,471)	-	(2,471)
At 31 December 2023	101,548	6,294	45,800	9,100	162,742
NET BOOK VALUE					
At 31 December 2023	105,400	19	10,683	330	116,432
At 31 December 2022	109,539	24	6,692	412	116,667

It is not considered practical for a valuation of the freehold property to be obtained. The trustees consider that market value would not be lower than the net book value as shown above.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Tax	4,515	4,187

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Taxation and social security	-	372
Other creditors	2,100	1,977
	2,100	2,349

SEAFORD COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

11. MOVEMENT IN FUNDS

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General fund	45,857	3,929	(12,522)	37,264
Giving Fund	6,024	1,583	-	7,607
Ministry Fund	2,204	-	-	2,204
IPC Destiny	28,708	(40,045)	22,391	11,054
IPC Donations	854	4,659	(4,664)	849
	<u>83,647</u>	<u>(29,874)</u>	<u>5,205</u>	<u>58,978</u>
Restricted funds				
Seahaven Storehouse	23,688	11,879	(4,643)	30,924
Building Reserve	91,553	(1,910)	-	89,643
Ukraine	7,787	-	(562)	7,225
	<u>123,028</u>	<u>9,969</u>	<u>(5,205)</u>	<u>127,792</u>
TOTAL FUNDS	<u>206,675</u>	<u>(19,905)</u>	<u>-</u>	<u>186,770</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,731	(51,802)	3,929
Giving Fund	1,583	-	1,583
IPC Destiny	13,367	(53,412)	(40,045)
IPC Donations	4,659	-	4,659
	<u>75,340</u>	<u>(105,214)</u>	<u>(29,874)</u>
Restricted funds			
Seahaven Storehouse	89,882	(78,003)	11,879
Building Reserve	-	(1,910)	(1,910)
	<u>89,882</u>	<u>(79,913)</u>	<u>9,969</u>
TOTAL FUNDS	<u>165,222</u>	<u>(185,127)</u>	<u>(19,905)</u>

SEAFORD COMMUNITY CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General fund	67,155	(7,433)	(13,865)	45,857
Giving Fund	5,783	(32,262)	32,503	6,024
Ministry Fund	3,929	4	(1,729)	2,204
IPC Destiny	32,047	(3,130)	(209)	28,708
Barnabas Ministry Giving Fund	857	-	(857)	-
IPC Special Offerings	-	8,968	(8,968)	-
IPC Donations	-	4,511	(3,657)	854
	<u>109,771</u>	<u>(29,342)</u>	<u>3,218</u>	<u>83,647</u>
Restricted funds				
Seahaven Storehouse	31,799	(4,893)	(3,218)	23,688
Building Reserve	95,512	(3,959)	-	91,553
Ukraine	-	7,787	-	7,787
	<u>127,311</u>	<u>(1,065)</u>	<u>(3,218)</u>	<u>123,028</u>
TOTAL FUNDS	<u>237,082</u>	<u>(30,407)</u>	<u>-</u>	<u>206,675</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,865	(56,298)	(7,433)
Giving Fund	(32,270)	8	(32,262)
Ministry Fund	(1)	5	4
IPC Destiny	37,128	(40,258)	(3,130)
IPC Special Offerings	8,968	-	8,968
IPC Donations	4,511	-	4,511
	<u>67,201</u>	<u>(96,543)</u>	<u>(29,342)</u>
Restricted funds			
Seahaven Storehouse	52,840	(57,733)	(4,893)
Building Reserve	-	(3,959)	(3,959)
Ukraine	12,711	(4,924)	7,787
	<u>65,551</u>	<u>(66,616)</u>	<u>(1,065)</u>
TOTAL FUNDS	<u>132,752</u>	<u>(163,159)</u>	<u>(30,407)</u>

SEAFORD COMMUNITY CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General fund	67,155	(3,504)	(26,387)	37,264
Giving Fund	5,783	(30,679)	32,503	7,607
Ministry Fund	3,929	4	(1,729)	2,204
IPC Destiny	32,047	(43,175)	22,182	11,054
Barnabas Ministry Giving Fund	857	-	(857)	-
IPC Special Offerings	-	8,968	(8,968)	-
IPC Donations	-	9,170	(8,321)	849
	<u>109,771</u>	<u>(59,216)</u>	<u>8,423</u>	<u>58,978</u>
Restricted funds				
Seahaven Storehouse	31,799	6,986	(7,861)	30,924
Building Reserve	95,512	(5,869)	-	89,643
Ukraine	-	7,787	(562)	7,225
	<u>127,311</u>	<u>8,904</u>	<u>(8,423)</u>	<u>127,792</u>
TOTAL FUNDS	<u>237,082</u>	<u>(50,312)</u>	<u>-</u>	<u>186,770</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	104,596	(108,100)	(3,504)
Giving Fund	(30,687)	8	(30,679)
Ministry Fund	(1)	5	4
IPC Destiny	50,495	(93,670)	(43,175)
IPC Special Offerings	8,968	-	8,968
IPC Donations	9,170	-	9,170
	<u>142,541</u>	<u>(201,757)</u>	<u>(59,216)</u>
Restricted funds			
Seahaven Storehouse	142,722	(135,736)	6,986
Building Reserve	-	(5,869)	(5,869)
Ukraine	12,711	(4,924)	7,787
	<u>155,433</u>	<u>(146,529)</u>	<u>8,904</u>
TOTAL FUNDS	<u>297,974</u>	<u>(348,286)</u>	<u>(50,312)</u>

The purposes of the restricted and unrestricted funds are as follows:

General fund - the income is generated from regular planned giving for the furtherance of the charity's objective to promote the advancement of the Christian Faith either in the United Kingdom or overseas. Other unrestricted funds are allocations from the general fund for budgeting and future planning purposes.

Giving fund - for giving out of the general fund.

11. MOVEMENT IN FUNDS - continued

IPC Destiny fund - the identification of gift aid tax reclaims arising from general fund giving and an allocation out of the general fund to support local, national and international ministry activities. Previously known as the Barnabas Ministries Fund.

IPC Donations fund - for giving arising from itinerant ministry work and external relationships. Previously known as the Barnabas Ministries Giving Fund

Ministry fund - to support ministry and administration.

Building reserve fund - The fund represents the improvements made to the premises occupied by the church.

Seahaven Storehouse - The fund is for the purpose of providing food to those in need in the local community.

Ukraine - The fund is for the purpose of supporting our ministry in Ukraine.

TRANSFERS BETWEEN FUNDS

The fixed assets purchased by the charity in the year using restricted funds do not have restricted conditions attached to their usage, and as such a transfer has been made to the general funds to reflect this.

The transfer from the Ukraine fund relates to the exchange rate movement on this fund.

12. RELATED PARTY DISCLOSURES

During the accounting period the charity has received donations totalling £22,630 from individuals that have acted as Trustees during the year ended 31 December 2023.

SEAFORD COMMUNITY TRUST

England & Wales - Charity number 293090

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
SEAFORD COMMUNITY CHURCH**

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

SEAFORD COMMUNITY CHURCH

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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SEAFORD COMMUNITY CHURCH

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022**

TRUSTEES	Mr H W Bardsley Chair Mr J Hammond Trustee Mr A Westwood Trustee
PRINCIPAL ADDRESS	4 Harbour View Road Newhaven East Sussex BN9 9TT
REGISTERED CHARITY NUMBER	293090
INDEPENDENT EXAMINER	Gibbons Mannington & Phipps LLP Chartered Accountants Landgate Chambers 24 Landgate Rye East Sussex TN31 7LJ
BANKERS	NatWest Bank 4 Clinton Place Seaford East Sussex BN25 1NN

SEAFORD COMMUNITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object is to recruit others to the purposes and goals of the Church namely to become an active member of the Church who carries out the ministry of Jesus Christ particularly the recruiting and training of others as His disciples in introducing them to Him in person and training them in the values of the Church with a view to the ongoing multiplication of His followers.

Public benefit

The Trustees confirm that they have due regard for the Charities Commission's general guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Resources were directed into the advancement of the Christian faith both in the United Kingdom and overseas and gifts were made to both individuals and institutions for this purpose. A significant investment was made in the area of Christian training for the purpose of achieving the objective of the charity.

In 2022 the trust continued in its ongoing vision and mission to be a functioning body of Christians who release the love of God in the power and demonstration of the Holy Spirit through the spiritual gifts appointed to each one. Equipping and training each person to know for themselves their identity as God's child and out of that security serve according to their own measure of grace and faith continued. Walking in day to day life with the Holy Spirit continued to be developed and we continued to take the message of the Father's love and our identity, purpose and calling as God's children both to our own nation and to the Ukraine through online training and financial support.

Seahaven Storehouse, our community food bank, has provided over £57,000 of food supplies as expressions of the Father's love to local families with continued increased demand for its services. This has only been possible through the generosity of members of the public and local voluntary groups who have given their money, time and energy to serve their community.

FINANCIAL REVIEW

Financial position

Full details of the results are shown in the financial statements that accompany this report.

We are pleased to report the church members have continued to give generously and enable the trust to meet its ministry commitments.

Funds available are sufficient to permit the Church to continue in operation in the medium term. The Trustees are satisfied that the charity is able to meet its liabilities as they fall due.

Investment policy and objectives

The Trust Deed authorises the trustees to make and hold investments using general funds of the Charity, but no such investments are presently held.

Reserves policy

The policy of the Church is to maintain sufficient reserves which, in the opinion of the trustees allows them to cover management and administration costs and plan for the following years giving. At the year end the general reserve funds were £83,645.

SEAFORD COMMUNITY CHURCH

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

FUTURE PLANS

As we look to the future our mission continues to be to take God's presence, love and power to our local community, our region and our nation and out to the nations through equipping and releasing men and women into their God given identity purpose and calling.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is governed by a Declaration of Trust dated 20 September 1985 (and Deed of Variation dated 20 March 1995) to promote the advancement of the Christian Faith either in the United Kingdom or overseas.

Recruitment and appointment of new trustees

The trustees named on the information page have served during the year. Appointment of the trustees is governed by the Trust Deed of the Charity. The Board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Risk management

The trustees have examined the operational risks which the Charity faces and are satisfied that the systems currently in place are sufficient to enable such risks to be minimised.

Approved by order of the board of trustees on ...25/10/2023..... and signed on its behalf by:



.....
Mr H W Bardsley - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SEAFORD COMMUNITY CHURCH**

Independent examiner's report to the trustees of Seaford Community Church

I report to the charity trustees on my examination of the accounts of Seaford Community Church (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Mr J Greenslade FCCA

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

Date: 30 October 2023

SEAFORD COMMUNITY CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	<i>2021 Total funds £</i>
INCOME AND ENDOWMENTS FROM					
Donations and legacies		67,160	65,551	132,711	<i>123,473</i>
Investment income	2	41	-	41	<i>3</i>
Total		67,201	65,551	132,752	<i>123,476</i>
EXPENDITURE ON Charitable activities					
Worship and Training		20,155	3,959	24,114	<i>53,373</i>
Ministry and Mission		34,641	-	34,641	<i>5,816</i>
Seahaven Storehouse		-	57,733	57,733	<i>54,785</i>
Giving		37,247	4,924	42,171	<i>25,446</i>
Administrative Support		4,500	-	4,500	<i>-</i>
Total		96,543	66,616	163,159	<i>139,420</i>
NET INCOME/(EXPENDITURE)					
Transfers between funds	9	(29,342) 3,218	(1,065) (3,218)	(30,407) -	<i>(15,944)</i> <i>-</i>
Net movement in funds		(26,124)	(4,283)	(30,407)	<i>(15,944)</i>
RECONCILIATION OF FUNDS					
Total funds brought forward		109,771	127,311	237,082	<i>253,026</i>
TOTAL FUNDS CARRIED FORWARD		83,647	123,028	206,675	<i>237,082</i>

The notes form part of these financial statements

SEAFORD COMMUNITY CHURCH

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	<i>2021 Total funds £</i>
FIXED ASSETS					
Tangible assets	6	25,114	91,553	116,667	108,432
CURRENT ASSETS					
Debtors	7	4,187	-	4,187	6,927
Cash at bank		56,695	31,475	88,170	123,910
		60,882	31,475	92,357	130,837
CREDITORS					
Amounts falling due within one year	8	(2,349)	-	(2,349)	(2,187)
NET CURRENT ASSETS		58,533	31,475	90,008	128,650
TOTAL ASSETS LESS CURRENT LIABILITIES		83,647	123,028	206,675	237,082
NET ASSETS		83,647	123,028	206,675	237,082
FUNDS	9				
Unrestricted funds				83,647	109,771
Restricted funds				123,028	127,311
TOTAL FUNDS				206,675	237,082

The financial statements were approved by the Board of Trustees and authorised for issue on 25/10/2023 and were signed on its behalf by:


.....
Mr H W Bardsley - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included. No permanent endowments have been received in the period.

Income from investments is included in the year in which it is receivable.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Direct charitable expenditure are those costs incurred directly on the furtherance and support of the objects of the charity.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Musical Equipment	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

TAXATION

The charity is exempt from tax on its charitable activities.

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 and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

1. ACCOUNTING POLICIES - continued

DONATED GOODS

In order to achieve our mission the members of the church are helped and encouraged to volunteer their time, money, giftings and skills according to each person's unique abilities and circumstances. All aspects of church life and ministry both internal and to the community at large are only achievable because of this voluntary serving.

The food bank is run by volunteers from the church alongside members of the public who give their time up to help. Donations of money and food come from the community and members of the church.

Ministry Schools are run with the help of team members who often serve at their own expense giving their time and meeting their own financial costs.

It is not possible to quantify the amounts of donated goods and services and therefore these have not been included in the accounts.

2. INVESTMENT INCOME

	2022	<i>2021</i>
	£	<i>£</i>
Bank interest	41	<i>3</i>
	<u>41</u>	<u><i>3</i></u>

3. TRUSTEES' REMUNERATION AND BENEFITS

Mr J Hammond received remuneration in the year totalling £1,794 relating to ministerial services. No further remuneration was paid to trustees.

TRUSTEES' EXPENSES

A trustee has received reimbursement from the Church for out-of-pocket expenses incurred.

Another trustee received payments for ministerial services performed for the Church. These payments totalled £4,500 in the year to 31 December 2022.

The above expenses relate to services to the Church other than that of being trustees. No expenses have been reimbursed to trustees in relation to expenses incurred as trustees.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	<i>2021</i>
Support and administration	2	<i>4</i>
	<u>2</u>	<u><i>4</i></u>

No employees received emoluments in excess of £60,000.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	68,962	54,511	123,473
Investment income	3	-	3
Total	<u>68,965</u>	<u>54,511</u>	<u>123,476</u>
EXPENDITURE ON			
Charitable activities			
Worship and Training	49,414	3,959	53,373
Ministry and Mission	5,816	-	5,816
Seahaven Storehouse	-	54,785	54,785
Giving	25,446	-	25,446
Total	<u>80,676</u>	<u>58,744</u>	<u>139,420</u>
NET INCOME/(EXPENDITURE)	(11,711)	(4,233)	(15,944)
RECONCILIATION OF FUNDS			
Total funds brought forward	121,482	131,544	253,026
TOTAL FUNDS CARRIED FORWARD	<u>109,771</u>	<u>127,311</u>	<u>237,082</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Musical Equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2022	197,949	6,313	47,344	9,221	260,827
Additions	<u>8,999</u>	<u>-</u>	<u>4,948</u>	<u>209</u>	<u>14,156</u>
At 31 December 2022	<u>206,948</u>	<u>6,313</u>	<u>52,292</u>	<u>9,430</u>	<u>274,983</u>
DEPRECIATION					
At 1 January 2022	93,270	6,283	43,927	8,915	152,395
Charge for year	<u>4,139</u>	<u>6</u>	<u>1,673</u>	<u>103</u>	<u>5,921</u>
At 31 December 2022	<u>97,409</u>	<u>6,289</u>	<u>45,600</u>	<u>9,018</u>	<u>158,316</u>
NET BOOK VALUE					
At 31 December 2022	<u>109,539</u>	<u>24</u>	<u>6,692</u>	<u>412</u>	<u>116,667</u>
At 31 December 2021	<u>104,679</u>	<u>30</u>	<u>3,417</u>	<u>306</u>	<u>108,432</u>

It is not considered practical for a valuation of the freehold property to be obtained. The trustees consider that market value would not be lower than the net book value as shown above.

SEAFORD COMMUNITY CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	<i>2021</i>
	£	<i>£</i>
Other debtors	-	2,844
Tax	4,187	4,083
	<u>4,187</u>	<u>6,927</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	<i>2021</i>
	£	<i>£</i>
Taxation and social security	372	448
Other creditors	1,977	1,739
	<u>2,349</u>	<u>2,187</u>

9. MOVEMENT IN FUNDS

	At 1/1/22	Net movement	Transfers	At
	£	in funds	between	31/12/22
	£	£	funds	£
	£	£	£	£
Unrestricted funds				
General fund	67,155	(7,433)	(13,865)	45,857
Giving Fund	5,783	(32,262)	32,503	6,024
Ministry Fund	3,929	4	(1,729)	2,204
Barnabas Ministry Fund	32,047	(3,130)	(209)	28,708
Barnabas Ministry Giving Fund	857	-	(857)	-
IPC Special Offerings	-	8,968	(8,968)	-
IPC Donations	-	4,511	(3,657)	854
	<u>109,771</u>	<u>(29,342)</u>	<u>3,218</u>	<u>83,647</u>
Restricted funds				
Seahaven Storehouse	31,799	(4,893)	(3,218)	23,688
Building Reserve	95,512	(3,959)	-	91,553
Ukraine	-	7,787	-	7,787
	<u>127,311</u>	<u>(1,065)</u>	<u>(3,218)</u>	<u>123,028</u>
TOTAL FUNDS	<u>237,082</u>	<u>(30,407)</u>	<u>-</u>	<u>206,675</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,865	(56,298)	(7,433)
Giving Fund	(32,270)	8	(32,262)
Ministry Fund	(1)	5	4
Barnabas Ministry Fund	37,128	(40,258)	(3,130)
IPC Special Offerings	8,968	-	8,968
IPC Donations	4,511	-	4,511
	67,201	(96,543)	(29,342)
Restricted funds			
Seahaven Storehouse	52,840	(57,733)	(4,893)
Building Reserve	-	(3,959)	(3,959)
Ukraine	12,711	(4,924)	7,787
	65,551	(66,616)	(1,065)
TOTAL FUNDS	132,752	(163,159)	(30,407)

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	82,121	(11,709)	(3,257)	67,155
Giving Fund	4,979	-	809	5,788
Ministry Fund	3,927	-	-	3,927
Barnabas Ministry Fund	29,506	(1)	2,541	32,046
Barnabas Ministry Giving Fund	949	(1)	(93)	855
	121,482	(11,711)	-	109,771
Restricted funds				
Seahaven Storehouse	32,073	(274)	-	31,799
Building Reserve	99,471	(3,959)	-	95,512
	131,544	(4,233)	-	127,311
TOTAL FUNDS	253,026	(15,944)	-	237,082

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,967	(80,676)	(11,709)
Barnabas Ministry Fund	(1)	-	(1)
Barnabas Ministry Giving Fund	(1)	-	(1)
	<u>68,965</u>	<u>(80,676)</u>	<u>(11,711)</u>
Restricted funds			
Seahaven Storehouse	54,511	(54,785)	(274)
Building Reserve	-	(3,959)	(3,959)
	<u>54,511</u>	<u>(58,744)</u>	<u>(4,233)</u>
TOTAL FUNDS	<u>123,476</u>	<u>(139,420)</u>	<u>(15,944)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General fund	82,121	(19,142)	(17,122)	45,857
Giving Fund	4,979	(32,262)	33,312	6,029
Ministry Fund	3,927	4	(1,729)	2,202
Barnabas Ministry Fund	29,506	(3,131)	2,332	28,707
Barnabas Ministry Giving Fund	949	(1)	(950)	(2)
IPC Special Offerings	-	8,968	(8,968)	-
IPC Donations	-	4,511	(3,657)	854
	<u>121,482</u>	<u>(41,053)</u>	<u>3,218</u>	<u>83,647</u>
Restricted funds				
Seahaven Storehouse	32,073	(5,167)	(3,218)	23,688
Building Reserve	99,471	(7,918)	-	91,553
Ukraine	-	7,787	-	7,787
	<u>131,544</u>	<u>(5,298)</u>	<u>(3,218)</u>	<u>123,028</u>
TOTAL FUNDS	<u>253,026</u>	<u>(46,351)</u>	<u>-</u>	<u>206,675</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	117,832	(136,974)	(19,142)
Giving Fund	(32,270)	8	(32,262)
Ministry Fund	(1)	5	4
Barnabas Ministry Fund	37,127	(40,258)	(3,131)
Barnabas Ministry Giving Fund	(1)	-	(1)
IPC Special Offerings	8,968	-	8,968
IPC Donations	4,511	-	4,511
	<u>136,166</u>	<u>(177,219)</u>	<u>(41,053)</u>
Restricted funds			
Seahaven Storehouse	107,351	(112,518)	(5,167)
Building Reserve	-	(7,918)	(7,918)
Ukraine	12,711	(4,924)	7,787
	<u>120,062</u>	<u>(125,360)</u>	<u>(5,298)</u>
TOTAL FUNDS	<u><u>256,228</u></u>	<u><u>(302,579)</u></u>	<u><u>(46,351)</u></u>

The purposes of the restricted and unrestricted funds are as follows:

General fund - the income is generated from regular planned giving for the furtherance of the charity's objective to promote the advancement of the Christian Faith either in the United Kingdom or overseas. Other unrestricted funds are allocations from the general fund for budgeting and future planning purposes.

Giving fund - for giving out of the general fund.

Barnabas ministries fund - the identification of gift aid tax reclaims arising from general fund giving and an allocation out of the general fund to support local, national and international ministry activities.

Barnabas ministries giving fund - for giving arising from itinerant ministry work and external relationships.

Ministry fund - to support ministry and administration.

Building reserve fund - The fund represents the improvements made to the premises occupied by the church.

Seahaven Storehouse - The fund is for the purpose of providing food to those in need in the local community.

Ukraine - The fund is for the purpose of supporting our ministry in Ukraine.

TRANSFERS BETWEEN FUNDS

The fixed assets purchased by the charity in the year using restricted funds do not have restricted conditions attached to their usage, and as such a transfer has been made to the general funds to reflect this.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

SEAFORD COMMUNITY CHURCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	62,768	55,814
Income tax refunds	15,802	14,159
Foodbank income	50,291	53,500
School & event fees	3,850	-
	132,711	123,473
Investment income		
Bank interest	41	3
Total incoming resources	132,752	123,476
EXPENDITURE		
Charitable activities		
Insurance	1,416	-
Telephone	636	-
Public worship	-	251
Foodbank costs	57,723	54,785
Training and evangelism	6,545	2,830
Grants to individuals	42,171	25,446
	108,491	83,312
Support costs		
Management		
Wages	38,074	43,518
Premises costs	3,849	5,552
Postage and stationery	219	-
Ministerial services	4,500	-
	46,642	49,070
Finance		
Bank charges	5	30
Freehold property	4,139	3,959
Musical equipment	6	7
Fixtures and fittings	1,673	854
Computer equipment	103	76
	5,926	4,926
Governance costs		
Independent examination fee	2,100	2,112
Total resources expended	163,159	139,420
Net expenditure	(30,407)	(15,944)

This page does not form part of the statutory financial statements

SEAFORD COMMUNITY TRUST

England & Wales - Charity number 293090

Accounts

Charity number: 293090

Seaford Community Church

Trustees' report and financial statements
for the year ended 31 December 2021

Gibbons Mannington & Phipps LLP

Chartered Accountants
Landgate Chambers
Rye
East Sussex
TN31 7LJ

Seaford Community Church
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Seaford Community Church

Legal and administrative information

Working name	Seaford Community Church
Charity number	293090
Governing document	Declaration of Trust dated 20/09/85 (and Deed of Variation dated 20/03/95)
Trustees and officers	Howard Bardsley Trustee Andrew Westwood Trustee John Hammond Trustee and Founding Pastor
Accountants	Gibbons Mannington & Phipps LLP Chartered Accountants Landgate Chambers Rye East Sussex TN31 7LJ
Charity details	Seaford Community Trust 115-117 Vale Road Seaford East Sussex BN25 3HB
Bankers	NatWest Bank 4 Clinton Place Seaford East Sussex

Seaford Community Church

Trustees' report for the year ended 31 December 2021

The trustees present their report and financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, Governance and Management

The Church is governed by a Declaration of Trust dated 20 September 1985 (and Deed of Variation dated 20 March 1995) to promote the advancement of the Christian Faith either in the United Kingdom or overseas.

The trustees named on the information page have served during the year. Appointment of the trustees is governed by the Trust Deed of the Charity. The Board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Objectives and policies

The object is to recruit others to the purposes and goals of the Church namely to become an active member of the Church who carries out the ministry of Jesus Christ particularly the recruiting and training of others as His disciples in introducing them to Him in person and training them in the values of the Church with a view to the ongoing multiplication of His followers.

The Trustees confirm that they have due regard for the Charities Commission's general guidance on public benefit.

Review of development, activities and achievements

Resources were directed into the advancement of the Christian faith both in the United Kingdom and overseas and gifts were made to both individuals and institutions for this purpose. A significant investment was made in the area of Christian training for the purpose of achieving the objective of the charity.

In 2021 despite the continued impact and challenge presented by the Covid 19 virus the trust continued in its ongoing vision and mission to be a functioning body of Christians that releases the love of God in the power and demonstration of the Holy Spirit through the spiritual gifts appointed to each member of the church. Equipping and training each member to help them to know for themselves their true identity as God's child and out of that security serve according to their personal measure of grace and faith and to walk through life with the Holy Spirit became practised and developed in day to day life outside of the old meeting structures and organisation. Barnabas Ministries has continued to take the message of the Father's love and our identity, purpose and calling as God's children both to our own nation and to the Ukraine through online training.

The community foodbank, Seahaven Storehouse, which provides basic food supplies as expressions of the Father's love has continued through 2021 to help feed local families with continued increased demand for its services. Members of the public and local voluntary groups gave their money, time and energy freely to serve their community. We continued our ministry to local schools through online teaching.

As we look to the future our mission continues to be to take God's presence, love and power to our local community, our region and our nation and out to the nations through equipping and releasing men and women into their God given identity purpose and calling.

Seaford Community Church

Trustees' report for the year ended 31 December 2021 continued

Financial review

Full details of the results are shown in the financial statements that accompany this report.

We are pleased to report the church members have continued to give generously and enable the trust to meet its ministry commitments.

Funds available are sufficient to permit the Church to continue in operation in the medium term. The Trustees are satisfied that the charity is able to meet its liabilities as they fall due.

Reserves

The policy of the Church is to maintain sufficient reserves which, in the opinion of the trustees allows them to cover management and administration costs and plan for the following years giving. At the year end the general reserve funds were £109,773

Investment powers policy and performance

The Trust Deed authorises the trustees to make and hold investments using general funds of the Charity, but no such investments are presently held.

Governance and internal control

The trustees have examined the operational risks which the Charity faces and are satisfied that the systems currently in place are sufficient to enable such risks to be minimised.

Statement of trustees' responsibilities

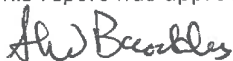
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 6/8/2022 and signed on its behalf by:



H Bardsley (Trustee)

On behalf of the Trustees of Seaford Community Trust

Seaford Community Church

Independent examiner's report to the trustees on the unaudited financial statements of Seaford Community Church.

I report on the financial statements of Seaford Community Church for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

(a) to keep accounting records in accordance with section 130 of the 2011 Act; and

(b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Joseph Greenslade FCCA
Chartered Certified Accountant
Gibbons Mannington & Phipps LLP
Landgate Chambers
Rye, East Sussex
TN31 7LJ

Date: 12 September 2022

Seaford Community Church
Statement of financial activities
For the year ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and endowments from:					
Donations and legacies	2	75,434	1,012	76,446	100,816
Charitable activities	3	-	53,500	53,500	77,411
Investments	4	3	-	3	29
Total		75,437	54,512	129,949	178,256
Expenditure on:					
Charitable activities	5	87,147	58,744	145,891	142,480
Total		87,147	58,744	145,891	142,480
Net income and expenditure and movement in funds		(11,710)	(4,232)	(15,942)	35,776
Reconciliation of funds:					
Total funds brought forward		121,483	131,545	253,028	217,252
Transfer to Restricted Fund	16	-	-	-	-
Total funds carried forward		109,773	127,313	237,086	253,028

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on Pages 7 to 12 form part of these accounts

Seaford Community Church

Balance sheet as at 31 December 2021

	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	11		108,434		113,330
Current assets					
Debtors	12	6,928		6,576	
Cash at bank and in hand		<u>123,911</u>		<u>135,308</u>	
		130,839		141,884	
Creditors: amounts falling due within one year	13	<u>2,188</u>		<u>2,186</u>	
Net current assets			128,651		139,698
Total assets less current liabilities			<u>237,085</u>		<u>253,028</u>
Funds					
Unrestricted funds	15		109,773		121,483
Restricted funds	16		127,313		131,545
Total charity funds			<u>237,086</u>		<u>253,028</u>

The financial statements were approved by the Trustees on 6/8/2022 and signed on their behalf by:


H Bardsley (Trustee)

The notes on Pages 7 to 12 form part of these accounts

Seaford Community Church

Notes to the financial statements for the year ended 31 December 2021

1. Accounting Policies

1.1. Basis of preparing the financial statements

The financial statements are prepared under the historical cost convention.

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements as permitted by FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

1.2. 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 and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

1.3. Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included. No permanent endowments have been received in the period.

Income from investments is included in the year in which it is receivable.

1.4 Donated goods and services

In order to achieve our mission the members of the church are helped and encouraged to volunteer their time, money, giftings and skills according to each person's unique abilities and circumstances. All aspects of church life and ministry both internal and to the community at large are only achievable because of this voluntary serving.

The food bank is run by volunteers from the church alongside members of the public who give their time up to help. Donations of money and food come from the community and members of the church.

Ministry Schools are run with the help of team members who often serve at their own expense giving their time and meeting their own financial costs.

It is not possible to quantify the amounts of donated goods and services and therefore these have not been included in the accounts.

1.5. Resources expended

Resources expended are recognised in the year in which they are incurred on an accruals basis.

Direct charitable expenditure are those costs incurred directly on the furtherance and support of the objects of the charity.

Seaford Community Church

Notes to the financial statements for the year ended 31 December 2021

1.5. Resources expended (continued)

Support costs, including governance costs have been allocated in accordance with note 7 to the accounts.

1.6. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold land and buildings - straight line over fifty years

Fixtures, fittings and equipment - 20% reducing balance

Musical equipment - 20% reducing balance

Computers - 20% reducing balance

1.7. Debtors

Debtors are recognised at the settlement amount due.

1.8. Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

1.9. Value Added Tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the statement of financial activities.

1.10. Taxation

No tax is due on the results of Seaford Community Church.

2. Donations

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Church membership regular giving	48,427	-	48,427	50,986
Gifts and special offerings	13,860	-	13,860	36,934
Income tax refunds	13,147	1,012	14,159	12,896
	<u>75,434</u>	<u>1,012</u>	<u>76,446</u>	<u>100,816</u>

3. Activities in furtherance of the charity's objects

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Fees for equipping schools	-	-	-	-
Seahaven Storehouse donations	-	53,500	53,500	77,411
	<u>-</u>	<u>53,500</u>	<u>53,500</u>	<u>77,411</u>

4. Investment income

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Bank deposit interest	3	-	3	29
	<u>3</u>	<u>-</u>	<u>3</u>	<u>29</u>

Seaford Community Church

Notes to the financial statements for the year ended 31 December 2021

5. Expenditure on charitable activities

2021	Activities undertaken directly £	Grant funding of activities £	Support costs (Note 7.) £	Total £
Unrestricted				
Worship and Training	251	-	18,638	18,889
Ministry and Mission	-	-	33,512	33,512
Grants (see note 6.)	2,579	32,167	-	34,746
	<u>2,830</u>	<u>32,167</u>	<u>52,149</u>	<u>87,147</u>
Restricted				
Worship and Training	-	-	3,959	3,959
Seahaven Storehouse	54,785	-	-	54,785
	<u>54,785</u>	<u>-</u>	<u>3,959</u>	<u>58,744</u>
Total	<u>57,615</u>	<u>32,167</u>	<u>56,108</u>	<u>145,891</u>

6. Analysis of grants made

2021	Grants to institutions £	Grants to individuals £	Support costs £	Total £
For the advancement of the Christian faith and ministry	-	34,746	-	34,746
	<u>-</u>	<u>34,746</u>	<u>-</u>	<u>34,746</u>

7. Analysis of support costs

2021	Worship & Training £	Ministry & Mission £	Grants £	Total £
Unrestricted				
Premises costs	2,776	2,776	-	5,552
Interest and charges	-	30	-	30
Depreciation	469	469	-	937
Governance costs:				
Salaries and national insurance	14,337	29,181	-	43,518
Training, conferences & schools	-	-	-	-
Accountancy fees	1,056	1,056	-	2,112
	<u>18,638</u>	<u>33,512</u>	<u>-</u>	<u>52,149</u>
Restricted				
Depreciation	3,959	-	-	3,959
	<u>3,959</u>	<u>-</u>	<u>-</u>	<u>3,959</u>
Total support costs	<u>22,597</u>	<u>33,512</u>	<u>-</u>	<u>56,108</u>

Seaford Community Church

Notes to the financial statements for the year ended 31 December 2021

7. Analysis of support costs (continued)

Basis of allocation:

Premises costs	50% Worship & Training, 50% Ministry & Mission
Interest and charges	50% Worship & Training, 50% Ministry & Mission
Depreciation:	
Unrestricted	50% Worship & Training, 50% Ministry & Mission
Restricted	100% Worship and Training
Profit on disposal of fixed assets	50% Worship & Training, 50% Ministry & Mission
Governance costs:	
Salaries and national insurance	According to roles undertaken
Accountancy fees	50% Worship & Training, 50% Ministry & Mission

8. Employees

Number of employees

The average monthly numbers of employees (including the trustees) during the year were:

	2021 Number	2020 Number
Support and administration	4	4

Employment costs

	Charitable expenditure £	2021 £	2020 £
Wages and salaries	43,519	43,519	43,701
Employers National Insurance contributions	-	-	-
	<u>43,519</u>	<u>43,519</u>	<u>43,701</u>

No employee received emoluments of more than £60,000.

9. Trustees remuneration

	2021 £	2020 £
John Hammond	7,175	7,175
Stuart Bradford	28,549	28,549
	<u>35,724</u>	<u>35,724</u>

The remuneration stated above is in respect of services to the Church other than that of being trustees.

No employee earned in excess of £60,000.

10. Trustee expenses

Trustees have received reimbursement from the Church for out-of-pocket expenses incurred. These expenses relate to services to the Church other than that of being trustees. No expenses have been reimbursed to trustees in relation to expenses incurred as trustees.

Seaford Community Church

Notes to the financial statements for the year ended 31 December 2021

11. Fixed Assets - Used For Charitable Purposes

	Freehold property and buildings	Fixtures, fittings and office equipment	Musical equipment	Computers	Total
Cost					
At 1 January 2021	197,948	47,344	6,313	9,221	260,826
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2021	<u>197,948</u>	<u>47,344</u>	<u>6,313</u>	<u>9,221</u>	<u>260,826</u>
Depreciation					
At 1 January 2021	89,311	43,073	6,273	8,839	147,496
Charge for the year	3,959	854	7	76	4,896
Released on disposal	-	-	-	-	-
At 31 December 2021	<u>93,270</u>	<u>43,927</u>	<u>6,280</u>	<u>8,915</u>	<u>152,392</u>
Net book values					
At 31 December 2021	<u>104,678</u>	<u>3,417</u>	<u>33</u>	<u>306</u>	<u>108,434</u>
At 31 December 2020	<u>108,637</u>	<u>4,271</u>	<u>40</u>	<u>382</u>	<u>113,330</u>

It is not considered practical for a valuation of the freehold property to be obtained. The trustees consider that market value would not be lower than the net book value as shown above.

12. Debtors

	2021 £	2020 £
Income tax recoverable	4,084	3,028
Loan	2,844	3,548
	<u>6,928</u>	<u>6,576</u>

13. Creditors: amounts falling due

	2021 £	2020 £
Accruals	1,740	1,740
Taxation and social security	448	446
	<u>2,188</u>	<u>2,186</u>

Seaford Community

Notes to the financial statements for the year ended 31 December 2021

14. Analysis of net assets between funds

	Unre- stricted funds £	Re- stricted funds £	Total funds £
Fund balances as at 31 December 2021 as represented by:			
Tangible fixed assets	12,922	95,512	108,434
Current assets	99,038	31,801	130,839
Current liabilities	(2,188)	-	(2,188)
	<u>109,772</u>	<u>127,313</u>	<u>237,085</u>

15. Unrestricted funds	1 Jan £	Incoming £	Transfers £	Outgoing £	31 Dec £
General funds	82,118	49,283	-	64,250	67,151
Giving fund	4,978	809	-	-	5,787
Barnabas ministries fund	29,506	40,736	-	38,196	32,047
Barnabas ministries giving f	950	4,559	-	4,652	857
Ministry fund	3,931	-	-	-	3,931
	<u>121,483</u>	<u>95,387</u>	<u>-</u>	<u>107,098</u>	<u>109,773</u>

Purposes of unrestricted funds

General fund - the income is generated from regular planned giving for the furtherance of the charity's objective to promote the advancement of the Christian Faith either in the United Kingdom or overseas. Other unrestricted funds are allocations from the general fund for budgeting and future planning purposes.

Giving fund - for giving out of the general fund.

Barnabas ministries fund - the identification of gift aid tax reclaims arising from general fund giving and an allocation out of the general fund to support local, national and international ministry activities.

Barnabas ministries giving fund - for giving arising from itinerant ministry work and external relationships.

Ministry fund - to support ministry and administration.

Seaford Community

Notes to the financial statements for the year ended 31 December 2021

16. Restricted funds

	1 Jan £	Incoming £	Transfers	Outgoing £	31 Dec £
Building reserve fund	99,471	-	-	(3,959)	95,512
Seahaven Storehouse	32,074	54,512	-	(54,785)	31,801
	<u>131,545</u>	<u>54,512</u>	<u>-</u>	<u>(58,744)</u>	<u>127,313</u>

Purposes of restricted funds

Building reserve fund - The fund represents the improvements made to the premises occupied by the church.

Seahaven Storehouse - The fund is for the purpose of providing food to those in need in the local community.

17. Related Parties

There are no related party transactions that require disclosure.

SEAFORD COMMUNITY TRUST

England & Wales - Charity number 293090

Accounts

Charity number: 293090

Seaford Community Church

Trustees' report and financial statements
for the year ended 31 December 2020

Gibbons Mannington & Phipps LLP

Chartered Accountants
Landgate Chambers
Rye
East Sussex
TN31 7LJ

Seaford Community Church

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Seaford Community Church

Legal and administrative information

Working name	Seaford Community Church
Charity number	293090
Governing document	Declaration of Trust dated 20/09/85 (and Deed of Variation dated 20/03/95)
Trustees and officers	Howard Bardsley Trustee Andrew Westwood Trustee John Hammond Trustee and Founding Pastor
Accountants	Gibbons Mannington & Phipps LLP Chartered Accountants Landgate Chambers Rye East Sussex TN31 7LJ
Charity details	Seaford Community Trust 115-117 Vale Road Seaford East Sussex BN25 3HB
Bankers	NatWest Bank 4 Clinton Place Seaford East Sussex

Seaford Community Church

Trustees' report for the year ended 31 December 2020

The trustees present their report and financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, Governance and Management

The Church is governed by a Declaration of Trust dated 20 September 1985 (and Deed of Variation dated 20 March 1995) to promote the advancement of the Christian Faith either in the United Kingdom or overseas.

The trustees named on the information page have served during the year. Appointment of the trustees is governed by the Trust Deed of the Charity. The Board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Objectives and policies

The object is to recruit others to the purposes and goals of the Church namely to become an active member of the Church who carries out the ministry of Jesus Christ particularly the recruiting and training of others as His disciples in introducing them to Him in person and training them in the values of the Church with a view to the ongoing multiplication of His followers.

The Trustees confirm that they have due regard for the Charities Commission's general guidance on public benefit.

Review of development, activities and achievements

Resources were directed into the advancement of the Christian faith both in the United Kingdom and overseas and gifts were made to both individuals and institutions for this purpose. A significant investment was made in the area of Christian training for the purpose of achieving the objective of the charity.

In 2020 despite the restrictions and challenges presented by the Covid 19 virus the trust continued in its ongoing vision and mission to be a functioning body of Christians that releases the love of God in the power and demonstration of the Holy Spirit through the spiritual gifts appointed to each member of the church. Equipping and training each member to help them to know for themselves their true identity as God's child and out of that security serve according to their personal measure of grace and faith and to walk through life with the Holy Spirit became practised and developed in day to day life outside of the old meeting structures and organisation. Barnabas Ministries has continued to take the message of the Father's love and our identity, purpose and calling as God's children both to our own nation and to the Ukraine through online training.

The community foodbank called Seahaven Storehouse which provides basic food supplies as expressions of the Father's love has seen the most remarkable increase and impact through 2020 as members of the public and local groups gave their money, time and energy freely to help feed local families with demand increasing fourfold. We continued to serve the local community through ministry to schools through online teaching.

As we look to the future our mission continues to be to take God's presence, love and power to our community, our nation and out to the nations through equipping and releasing men and women into their God given identity purpose and calling.

Seaford Community Church

Trustees' report for the year ended 31 December 2020 continued

Financial review

Full details of the results are shown in the financial statements that accompany this report.

We are pleased to report the church members have continued to give generously and enable the trust to meet its ministry commitments.

Funds available are sufficient to permit the Church to continue in operation in the medium term. The Trustees are satisfied that the charity is able to meet its liabilities as they fall due.

Reserves

The policy of the Church is to maintain sufficient reserves which, in the opinion of the trustees allows them to cover management and administration costs and plan for the following years giving. At the year end the general reserve funds were £122,295.

Investment powers policy and performance

The Trust Deed authorises the trustees to make and hold investments using general funds of the Charity, but no such investments are presently held.

Governance and internal control

The trustees have examined the operational risks which the Charity faces and are satisfied that the systems currently in place are sufficient to enable such risks to be minimised.

Statement of trustees' responsibilities

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).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 23 September 2021 and signed on its behalf by:

H Bardsley (Trustee)

On behalf of the Trustees of Seaford Community Trust

Seaford Community Church

Independent examiner's report to the trustees on the unaudited financial statements of Seaford Community Church.

I report on the financial statements of Seaford Community Church for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

(a) to keep accounting records in accordance with section 130 of the 2011 Act; and

(b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Joseph Greenslade FCCA

Chartered Certified Accountant
Gibbons Mannington & Phipps LLP
Landgate Chambers
Rye, East Sussex
TN31 7LJ

Date: 5 October 2021

Seaford Community Church
Statement of financial activities
For the year ended 31 December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income and endowments from:					
Donations and legacies	2	100,004	812	100,816	71,259
Charitable activities	3	-	77,411	77,411	7,273
Investments	4	29	-	29	54
Total		100,033	78,223	178,256	78,586
Expenditure on:					
Charitable activities	5	85,268	57,212	142,480	102,347
Total		85,268	57,212	142,480	102,347
Net income and expenditure and movement in funds		14,765	21,011	35,776	(23,761)
Reconciliation of funds:					
Total funds brought forward		106,886	110,366	217,252	241,013
Transfer to Restricted Fund	16	(168)	168	-	-
Total funds carried forward		121,483	131,545	253,028	217,252

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on Pages 7 to 12 form part of these accounts

Seaford Community Church

Balance sheet as at 31 December 2020

	Note	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	11		113,330		118,461
Current assets					
Debtors	12	6,576		5,460	
Cash at bank and in hand		<u>135,308</u>		<u>95,520</u>	
		141,884		100,980	
Creditors: amounts falling due within one year	13	<u>2,186</u>		<u>2,189</u>	
Net current assets			139,698		98,791
Total assets less current liabilities			<u>253,028</u>		<u>217,252</u>
Funds					
Unrestricted funds	15		121,483		106,886
Restricted funds	16		131,545		110,366
Total charity funds			<u>253,028</u>		<u>217,252</u>

The financial statements were approved by the Trustees on 23 September 2021 and signed on their behalf by:

H Bardsley (Trustee)

The notes on Pages 7 to 12 form part of these accounts

Seaford Community Church

Notes to the financial statements for the year ended 31 December 2020

1. Accounting Policies

1.1. Basis of preparing the financial statements

The financial statements are prepared under the historical cost convention.

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements as permitted by FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

1.2. 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 and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

1.3. Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included. No permanent endowments have been received in the period.

Income from investments is included in the year in which it is receivable.

1.4 Donated goods and services

In order to achieve our mission the members of the church are helped and encouraged to volunteer their time, money, giftings and skills according to each person's unique abilities and circumstances. All aspects of church life and ministry both internal and to the community at large are only achievable because of this voluntary serving.

The food bank is run by volunteers from the church alongside members of the public who give their time up to help. Donations of money and food come from the community and members of the church.

Ministry Schools are run with the help of team members who often serve at their own expense giving their time and meeting their own financial costs.

It is not possible to quantify the amounts of donated goods and services and therefore these have not been included in the accounts.

1.5. Resources expended

Resources expended are recognised in the year in which they are incurred on an accruals basis.

Direct charitable expenditure are those costs incurred directly on the furtherance and support of the objects of the charity.

Seaford Community Church

Notes to the financial statements for the year ended 31 December 2020

1.5. Resources expended (continued)

Support costs, including governance costs have been allocated in accordance with note 7 to the accounts.

1.6. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold land and buildings - straight line over fifty years

Fixtures, fittings and equipment - 20% reducing balance

Musical equipment - 20% reducing balance

Computers - 20% reducing balance

1.7. Debtors

Debtors are recognised at the settlement amount due.

1.8. Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

1.9. Value Added Tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the statement of financial activities.

1.10. Taxation

No tax is due on the results of Seaford Community Church.

2. Donations

	Unrestricted funds	Restricted funds	2020	2019
	£	£	£	£
Church membership regular giving	50,986	-	50,986	59,604
Gifts and special offerings	36,934	-	36,934	1,198
Income tax refunds	12,084	812	12,896	10,457
	<u>100,004</u>	<u>812</u>	<u>100,816</u>	<u>71,259</u>

3. Activities in furtherance of the charity's objects

	Unrestricted funds	Restricted funds	2020	2019
	£	£	£	£
Fees for equipping schools	-	-	-	-
Seahaven Storehouse donations	-	77,411	77,411	7,273
	<u>-</u>	<u>77,411</u>	<u>77,411</u>	<u>7,273</u>

4. Investment income

	Unrestricted funds	Restricted funds	2020	2019
	£	£	£	£
Bank deposit interest	29	-	29	54
	<u>29</u>	<u>-</u>	<u>29</u>	<u>54</u>

Seaford Community Church

Notes to the financial statements for the year ended 31 December 2020

5. Expenditure on charitable activities

2020	Activities undertaken directly	Grant funding of activities	Support costs (Note 7.)	Total
	£	£	£	£
Unrestricted				
Worship and Training	149	-	19,073	19,222
Ministry and Mission	343	-	33,765	34,108
Grants (see note 6.)	-	31,938	-	31,938
	<u>492</u>	<u>31,938</u>	<u>52,838</u>	<u>85,268</u>
Restricted				
Worship and Training	-	-	3,959	3,959
Seahaven Storehouse	53,253	-	-	53,253
	<u>53,253</u>	<u>-</u>	<u>3,959</u>	<u>57,212</u>
Total	<u>53,745</u>	<u>31,938</u>	<u>56,797</u>	<u>142,480</u>

6. Analysis of grants made

2020	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
For the advancement of the Christian faith and ministry	-	31,938	-	31,938
	<u>-</u>	<u>31,938</u>	<u>-</u>	<u>31,938</u>

7. Analysis of support costs

2020	Worship & Training	Ministry & Mission	Grants	Total
	£	£	£	£
Unrestricted				
Premises costs	3,068	3,068	-	6,135
Interest and charges	-	30	-	30
Depreciation	586	586	-	1,172
Governance costs:				
Salaries and national insurance	14,520	29,181	-	43,701
Training, conferences & schools	-	-	-	-
Accountancy fees	900	900	-	1,800
	<u>19,073</u>	<u>33,765</u>	<u>-</u>	<u>52,838</u>
Restricted				
Depreciation	3,959	-	-	3,959
	<u>3,959</u>	<u>-</u>	<u>-</u>	<u>3,959</u>
Total support costs	<u>23,032</u>	<u>33,765</u>	<u>-</u>	<u>56,797</u>

Seaford Community Church

Notes to the financial statements for the year ended 31 December 2020

7. Analysis of support costs (continued)

Basis of allocation:

Premises costs	50% Worship & Training, 50% Ministry & Mission
Interest and charges	50% Worship & Training, 50% Ministry & Mission
Depreciation:	
Unrestricted	50% Worship & Training, 50% Ministry & Mission
Restricted	100% Worship and Training
Profit on disposal of fixed assets	50% Worship & Training, 50% Ministry & Mission
Governance costs:	
Salaries and national insurance	According to roles undertaken
Accountancy fees	50% Worship & Training, 50% Ministry & Mission

8. Employees

Number of employees

The average monthly numbers of employees (including the trustees) during the year were:

	2020 Number	2019 Number
Support and administration	<u>4</u>	<u>4</u>

Employment costs

	Charitable expenditure £	2020 £	2019 £
Wages and salaries	43,701	43,701	44,049
Employers National Insurance contributions	-	-	-
	<u>43,701</u>	<u>43,701</u>	<u>44,049</u>

No employee received emoluments of more than £60,000.

9. Trustees remuneration

	2020 £	2019 £
John Hammond	7,175	7,175
Stuart Bradford	28,549	28,549
	<u>35,724</u>	<u>35,724</u>

The remuneration stated above is in respect of services to the Church other than that of being trustees.

No employee earned in excess of £60,000.

10. Trustee expenses

Trustees have received reimbursement from the Church for out-of-pocket expenses incurred. These expenses relate to services to the Church other than that of being trustees. No expenses have been reimbursed to trustees in relation to expenses incurred as trustees.

Seaford Community Church

Notes to the financial statements for the year ended 31 December 2020

11. Fixed Assets - Used For Charitable Purposes

	Freehold property and buildings	Fixtures, fittings and office equipment	Musical equipment	Computers	Total
Cost					
At 1 January 2020	197,948	47,344	6,313	9,221	260,826
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2020	<u>197,948</u>	<u>47,344</u>	<u>6,313</u>	<u>9,221</u>	<u>260,826</u>
Depreciation					
At 1 January 2020	85,352	42,005	6,264	8,744	142,365
Charge for the year	3,959	1,068	9	95	5,131
Released on disposal	-	-	-	-	-
At 31 December 2020	<u>89,311</u>	<u>43,073</u>	<u>6,273</u>	<u>8,839</u>	<u>147,496</u>
Net book values					
At 31 December 2020	<u>108,637</u>	<u>4,271</u>	<u>40</u>	<u>382</u>	<u>113,330</u>
At 31 December 2019	<u>112,596</u>	<u>5,339</u>	<u>49</u>	<u>477</u>	<u>118,461</u>

It is not considered practical for a valuation of the freehold property to be obtained. The trustees consider that market value would not be lower than the net book value as shown above.

12. Debtors

	2020 £	2019 £
Income tax recoverable	3,028	1,534
Loan	3,548	3,926
	<u>6,576</u>	<u>5,460</u>

13. Creditors: amounts falling due

	2020 £	2019 £
Accruals	1,740	1,740
Taxation and social security	446	449
	<u>2,186</u>	<u>2,189</u>

Seaford Community

Notes to the financial statements for the year ended 31 December 2020

14. Analysis of net assets between funds

	Unre- stricted funds £	Re- stricted funds £	Total funds £
Fund balances as at 31 December 2020 as represented by:			
Tangible fixed assets	13,859	99,471	113,330
Current assets	109,810	32,074	141,884
Current liabilities	(2,186)	-	(2,186)
	<u>121,483</u>	<u>131,545</u>	<u>253,028</u>

15. Unrestricted funds	1 Jan £	Incoming £	Transfers £	Outgoing £	31 Dec £
General funds	69,302	76,984	(168)	64,000	82,118
Giving fund	1,467	3,561	-	50	4,978
Barnabas ministries fund	31,307	33,032	-	34,833	29,506
Barnabas ministries giving f	879	4,871	-	4,800	950
Ministry fund	3,931	-	-	-	3,931
	<u>106,886</u>	<u>118,448</u>	<u>(168)</u>	<u>103,683</u>	<u>121,483</u>

Purposes of unrestricted funds

General fund - the income is generated from regular planned giving for the furtherance of the charity's objective to promote the advancement of the Christian Faith either in the United Kingdom or overseas. Other unrestricted funds are allocations from the general fund for budgeting and future planning purposes.

Giving fund - for giving out of the general fund.

Barnabas ministries fund - the identification of gift aid tax reclaims arising from general fund giving and an allocation out of the general fund to support local, national and international ministry activities.

Barnabas ministries giving fund - for giving arising from itinerant ministry work and external relationships.

Ministry fund - to support ministry and administration.

Seaford Community

Notes to the financial statements for the year ended 31 December 2020

16. Restricted funds

	1 Jan £	Incoming £	Transfers	Outgoing £	31 Dec £
Building reserve fund	103,430	-	-	(3,959)	99,471
Seahaven Storehouse	6,936	78,223	168	(53,253)	32,074
	<u>110,366</u>	<u>78,223</u>	<u>168</u>	<u>(57,212)</u>	<u>131,545</u>

Purposes of restricted funds

Building reserve fund - The fund represents the improvements made to the premises occupied by the church.

Seahaven Storehouse - The fund is for the purpose of providing food to those in need in the local community.

17. Related Parties

There are no related party transactions that require disclosure.