
HORSHAM CHRISTIAN CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2015

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HORSHAM CHRISTIAN CENTRE
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 3
Independent examiner's report	4 - 5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 11

HORSHAM CHRISTIAN CENTRE
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 APRIL 2015

Trustees

James Penberthy, Chair
Colin Coventry (resigned 25 February 2014)
Karen Ind (resigned 25 February 2015)
Robin Pilbeam (resigned 25 February 2014)
Mark Westerman (resigned 25 February 2015)
Paul Cockburn (resigned 1 October 2015)
Frederick King (resigned 25 February 2015)
Mrs H Lill (resigned 25 February 2015)
Bryan W Steele (appointed 1 October 2015)
Thomas M Murray (appointed 1 October 2015)
Michael K Bell (appointed 1 October 2015)
Ronald Aldridge (appointed 1 October 2015)

Company registered number

2914272

Charity registered number

1038233

Registered office

3 Newhouse Business Centre
Old Crawley Road
Horsham
West Sussex
RH12 4RU

Accountants

Baldwin Scofield Accountancy LLP
Chartered Accountants
3 Newhouse Business Centre
Old Crawley Road
Horsham
West Sussex
RH12 4RU

HORSHAM CHRISTIAN CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2015

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Horsham Christian Centre (the company) for the year ended 30 April 2015. The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Structure, governance and management

CONSTITUTION

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 30/03/1994. The members of the company are the partner churches of Horsham Churches Together as follows:

Brighton Road Baptist Church	Christian Life Centre
Parish of Horsham	Kingdom Faith Church
Horsham URC	The King's Church
Life Community Baptist	London Road Methodist Church
St Andrew's Methodist Church	Trafalgar Road Baptist Church
St John the Evangelist Roman Catholic Church	

The principal object of the company is the advancement of the Christian religion in the Horsham area.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the company is the responsibility of the Trustees who are appointed by the members in General Meeting on the recommendation of the Committee of Management or one of the partner churches. Trustees retire by rotation after a period of three years but are able to offer themselves for re-election.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Board of Trustees meets at least three times a year.

The charity has a close relationship with Horsham Churches Together and seeks to support that organisation in many ecumenical activities in the town.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finance of the company, and are taking steps to ensure that systems and procedures are in place to mitigate our exposure to the major risks.

Achievements and performance

REVIEW OF ACTIVITIES

Following the closure of the retail business, the Trustees vacated the premises of the South Street shop and offices.

HORSHAM CHRISTIAN CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 APRIL 2015

New Trustees were recruited to allow members of the previous Board to retire. A search for a replacement tenant was undertaken and plans were put in place for the future purpose of the Trust. This will be for Horsham Churches Together.

RESERVES POLICY

It is the policy of the company to maintain unrestricted funds, which are the free reserves of the company, at a level of approximately £55,000. This would provide sufficient funds to cover the potential liabilities and make good any dilapidations at the end of the lease term.

FINANCIAL REVIEW

In the year the income of the charity amounted to £27,120 (2014 - £59,088). Expenditure amounted to £56,168 (2014 - £67,311). The resulting deficit of £29,048 (2014 - deficit of £8,223) was deducted from the general fund to leave a balance carried forward of £32,984 (2014 - £62,032).

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Horsham Christian Centre for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

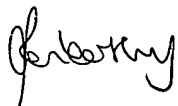
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 17 November 2015 and signed on their behalf by:



James Penberthy, Chair

HORSHAM CHRISTIAN CENTRE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 APRIL 2015

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HORSHAM CHRISTIAN CENTRE

I report on the financial statements of the company for the year ended 30 April 2015 which are set out on pages 6 to 11.

This report is made solely to the company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- 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 company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

HORSHAM CHRISTIAN CENTRE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 30 APRIL 2015

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:
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:



Dated: 17 November 2015

N M Baldwin BA(Econ) FCA DChA

BALDWIN SCOFIELD ACCOUNTANCY LLP

Chartered Accountants

3 Newhouse Business Centre
Old Crawley Road
Horsham
West Sussex
RH12 4RU

HORSHAM CHRISTIAN CENTRE
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
FOR THE YEAR ENDED 30 APRIL 2015

	Note	Total funds 2015 £	Total funds 2014 £
INCOMING RESOURCES			
Incoming resources from generated funds:			
Investment income	2	376	967
Incoming resources from charitable activities	3	26,744	58,121
TOTAL INCOMING RESOURCES		27,120	59,088
RESOURCES EXPENDED			
Charitable activities	6	54,968	66,591
Governance costs	5	1,200	720
TOTAL RESOURCES EXPENDED		56,168	67,311
MOVEMENT IN TOTAL FUNDS FOR THE PERIOD - NET INCOME/(EXPENDITURE) FOR THE PERIOD		(29,048)	(8,223)
<i>Total funds at 1 May 2014</i>		62,032	70,255
TOTAL FUNDS AT 30 APRIL 2015		32,984	62,032

The notes on pages 8 to 11 form part of these financial statements.

HORSHAM CHRISTIAN CENTRE
(A company limited by guarantee)
REGISTERED NUMBER: 2914272

BALANCE SHEET
AS AT 30 APRIL 2015

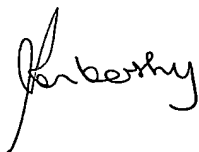
	Note	£	2015 £	£	2014 £
CURRENT ASSETS					
Debtors	8	34,818		33,569	
Cash at bank		3,053		34,935	
		<u>37,871</u>		<u>68,504</u>	
CREDITORS: amounts falling due within one year	9	(4,887)		(6,472)	
NET CURRENT ASSETS			<u>32,984</u>		62,032
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>32,984</u>		<u>62,032</u>
CHARITY FUNDS					
Total funds	10		<u>32,984</u>		<u>62,032</u>
TOTAL FUNDS			<u>32,984</u>		<u>62,032</u>

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 April 2015 and of its net resources expended for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Trustees on 17 November 2015 and signed on their behalf, by:



James Penberthy, Chair

The notes on pages 8 to 11 form part of these financial statements.

HORSHAM CHRISTIAN CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2015

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005, applicable accounting standards and the Companies Act 2006.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Partner Churches of Horsham Churches Together named on page 2. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Partner Churches in furtherance of the general objectives of the company and which have not been designated for other purposes.

1.4 Incoming resources

All incoming resources are included in the Statement of financial activities when the company has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets and depreciation

All assets costing more than £250 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

L/Term Leasehold Property	-	Over period of lease.
Office equipment	-	33% straight line

HORSHAM CHRISTIAN CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2015**

1. ACCOUNTING POLICIES (continued)

1.7 Investments

Investments are stated at market value at the balance sheet date. The Statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

2. INVESTMENT INCOME

	Total funds 2015 £	<i>Total funds 2014 £</i>
Interest received	376	967

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Total funds 2015 £	<i>Total funds 2014 £</i>
Charitable activities	26,744	58,121

4. SUPPORT COSTS

	Total 2015 £	<i>Total 2014 £</i>
Donations paid	-	450
Rent paid	50,000	50,000
Management	-	5,390
Property costs	4,968	3,002
Professional fees	-	1,156
Sundry expenses	-	17
Bad debt - HCC Limited	-	6,576
	54,968	66,591

HORSHAM CHRISTIAN CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2015**

5. GOVERNANCE COSTS

	Total funds 2015 £	<i>Total funds 2014 £</i>
Independent examination	<u>1,200</u>	<u>720</u>

6. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Support costs 2015 £	Total 2015 £	<i>Total 2014 £</i>
Charitable activities	<u>54,968</u>	<u>54,968</u>	<u>66,591</u>

7. NET EXPENDITURE

During the year, no Trustees received any remuneration (2014 - £NIL).
During the year, no Trustees received any benefits in kind (2014 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2014 - £NIL).

8. DEBTORS

	2015 £	<i>2014 £</i>
Due after more than one year		
Deposit on lease	-	25,000
Due within one year		
Deposit on lease	25,000	-
Prepayments and accrued income	9,818	8,569
	<u>34,818</u>	<u>33,569</u>

9. CREDITORS:
Amounts falling due within one year

	2015 £	<i>2014 £</i>
Accruals and deferred income	<u>4,887</u>	<u>6,472</u>

HORSHAM CHRISTIAN CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2015

10. SUMMARY OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
General funds	62,032	27,120	(56,168)	32,984

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Total funds 2015 £	<i>Total funds 2014 £</i>
Debtors due after more than 1 year	-	25,000
Current assets	37,871	43,504
Creditors due within one year	(4,887)	(6,472)
	32,984	62,032