

CHRIST CHURCH HAYWARDS HEATH

Report and Accounts

year ended 31 December 2019

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CHRIST CHURCH HAYWARDS HEATH

FOR THE YEAR ENDED 31 DECEMBER 2019

COMPANY INFORMATION

Directors/Trustees	A Billingham S Collington S Holloway (appointed September 2019) N Jones N McQuaker S Mills G Nicholls S Nicholls N Severs (appointed September 2019) M Ventham
Company Secretary	S Mills
Church Elders	S Holloway N Jones N McQuaker G Nicholls S Nicholls N Severs M Ventham
Governing Document	Memorandum and Articles of Association dated 27 December 2007
Company Registration Number	6459931
Charity Registration Number	1122949
Registered Office	Christ Church New England Road Haywards Heath West Sussex RH16 3LE.
Independent Examiner	Marie-Claire Yeo ACA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB
Bankers	HSBC Bank plc

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CHRIST CHURCH HAYWARDS HEATH
Directors Report
FOR THE YEAR ENDED 31 DECEMBER 2019

1 STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisation and Management

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

Recruitment and appointment of new trustees

The trustees shall not be subject to retirement by rotation. The term of office of a trustee shall continue until he retires or is removed in accordance with the relevant provisions of the articles.

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

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

2 OBJECTIVES AND ACTIVITIES

Objectives

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

- (1) to advance and practise the Christian faith in accordance with the Statement of Beliefs appearing in the Schedule hereto in Haywards Heath and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity;
- (2) to relieve sickness distress and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling, education and support and by the promotion of spiritual and physical well-being in the said location and in such other parts of the United Kingdom or the world as the Trustees from time to time may think fit.

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Activities

The principal activities of the Charity are

- (1) to run a local Church in line with the teaching of Jesus Christ as recorded in the Bible, the membership of which is open to all Christians who subscribe to the statement of faith
- (2) to provide support and pastoral care for Church members
- (3) to run clubs and activities across a variety of age ranges that are open to the wider community and which seek to share the teaching of Jesus Christ
- (4) to support a number of missionaries and organisations seeking to promote the Christian faith in the UK and overseas
- (5) to provide grants to a local charity that seeks to benefit those in need in the Haywards Heath and surrounding areas

Statement of Beliefs

(1) God

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

(2) The Bible

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

(3) The Human Race

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

(4) The Lord Jesus Christ

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

(5) Salvation

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

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(6) The Holy Spirit

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

(7) The Church

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

(8) Baptism and the Lord's Supper

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

(9) The Future

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

CHRIST CHURCH HAYWARDS HEATH
Directors Report
FOR THE YEAR ENDED 31 DECEMBER 2019

3 ACHIEVEMENT AND PERFORMANCE

The Church continued to grow in 2019 with our current membership at 164 people and Sunday morning services getting close to capacity available with existing seating. We have also seen an increase in numbers attending our Sunday evening services. We continue to run a number of activities from our building on New England Road that offer both the chance to explore the Christian faith and also provide opportunities for community interactions. These include children's and youth clubs, a mother and toddler group, ladies Bible study groups and a study group for older people.

Over the past 15 years we have also supported Saltworks which recently has been operating as a community hub bringing support groups and other services to the Bentswood community. Following a review with the leaders of Saltworks, we have concluded that we would be better placed to meet the objectives of both charities by relocating the activities run by Christ Church at the Hub to the Christ Church building and handing over the running and financial support of the community hub to other voluntary organisations already operating in the community. We are working with Saltworks and local partners to seek to achieve this. As part of this we are hoping to be able to expand the work of Christ Church in the local community and connect with more people.

We continue to support a number of missionaries promoting the Christian faith abroad. We are particularly pleased to have increased our support to Christian workers in Brazil both financially and by providing training in expository preaching techniques. We have also made new connections with workers in Uganda and Portugal and continue to support workers in Hungary, Spain, Mali and central Asia.

To support our continued growth, we were delighted to appoint a part time Church manager to the staff who is already making a very positive contribution to the Church. We were also delighted to appoint two new Elders bringing additional strength to our leadership team.

4 FINANCIAL REVIEW

2019 saw an increase in donations driven largely by the generous response of God's people to an appeal to make up the deficit in cash reserves against our minimum target. This deficit had accumulated steadily over a few years and reflected the financial pressures of the phase of numerical growth that the Church is currently going through. This places us in a more stable financial position to continue to invest to increase our impact over the next few years.

The result for 2019 benefitted from the decision to cease financial support for Saltworkz from March 2020 (in accordance with FRS102, any annual commitment to support Saltworkz for a further year is recognised in the prior year accounts). Excluding the impact of this, missionary giving other than to Saltworks increased by around £6,000 compared with 2018.

CHRIST CHURCH HAYWARDS HEATH
Directors Report
FOR THE YEAR ENDED 31 DECEMBER 2019

5 RELATED PARTIES

Four of the trustees are also trustees for Saltworkz, a limited company and Charity which receives regular annual donations from Christ Church Haywards Heath.

One of the trustees is also a trustee for Mayflower Playgroup which operates a playgroup using the Church premises and pays rent to the Church. The spouse of another Trustee is employed by Mayflower Playgroup. Two of the trustees are employees of the Sussex Gospel Partnership which received a donation from Christ Church and which pays rent to the Church for use of the Church building.

6 RISK MANAGEMENT

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

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

7 RESERVES POLICY

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

1. Designated reserves - Investment in land and property strategic to the Church's activities and income
2. Specific reserves – reserves that may be needed from time to time to fund specific large expenditure
3. General reserves – reserves held against day to day operational risks, in particular to provide a period of 12-18 months for the Trustees to seek to replace a material loss of income before a significant rationalisation plan would need to be implemented. General reserves would normally be expected to cover around 4-6 months of regular underlying expenditure for this purpose.

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

8 PRINCIPAL FUNDING SOURCES

The principal funding sources are:

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

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9 PUBLIC BENEFIT

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

10 POST BALANCE SHEET EVENTS

The Elders of Christ Church decided to cease support of Saltworkz from March 2020. Christ Church is working with Saltworkz and its partner organisations with the aim of ensuring that the current premises can be used for the benefit of the Community on an ongoing basis.

11 CONCLUSIONS

We are immensely grateful for the way the Lord continues to sustain Christ Church with the material resources that we need. However the Bible tells us that the Lord's deep love is for people rather than resources. We have been privileged to witness this in the ordinary lives of the real people who make up Christ Church, We have seen Him strengthen people facing incapacity and loss. We have seen Him inspire others to serve sacrificially after the example of Jesus Christ. We have seen Him give hope to those in despair. All of this makes us more determined to share the gospel's offer of a restored relationship with God through trusting in Jesus Christ which we believe is the only hope that will sustain us through life and death. If you want to find out more please do visit us at one of our Sunday meetings or other activities during the week. Full details are on our website www.cchh.org.uk.

12 RESPONSIBILITIES OF TRUSTEES UNDER COMPANY LAW

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.


In preparing these financial statements, the trustees are required to:

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

13 APPROVAL

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:


Nigel Jones, On behalf of the Trustees, 30th August 2020.

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2019 on pages 9 to 15 following, which have been prepared on the basis of the accounting policies set out on page 11.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Marie-Claire Yeo ACA
Institute of Chartered Accountants in England and Wales

7th September 2020

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

CHRIST CHURCH HAYWARDS HEATH
Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2019

Summary Income and Expenditure Account

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Income and endowments from:					
Donations and legacies	2a	200,006	8,653	208,659	180,476
Investments	2b	15,101	-	15,101	14,768
Charitable activities	2c	33,709	-	33,709	24,149
Total Income and endowments		248,816	8,653	257,469	219,393
Expenditure on					
Charitable activities	3	245,497	16,553	262,050	254,897
Total expenditure		245,497	16,553	262,050	254,897
Net income/(expenditure)		3,319	(7,900)	(4,581)	(35,504)
Transfers between funds	11	-	-	-	-
Fund balances at 1 January		1,184,200	9,901	1,194,101	1,229,605
Fund balances at 31 December		1,187,519	2,001	1,189,520	1,194,101

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

The notes on page 11-15 form part of these accounts.

CHRIST CHURCH HAYWARDS HEATH

BALANCE SHEET

AS AT 31 DECEMBER 2019

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2019 £	TOTAL 2018 £
FIXED ASSETS					
Tangible assets	6	817,323	-	817,323	838,280
Investments	7	300,000	-	300,000	300,000
		1,117,323	-	1,117,323	1,138,280
CURRENT ASSETS					
Debtors	8	2,377	-	2,377	6,258
Cash at bank	9	75,349	2,001	77,350	68,496
		77,726	2,001	79,727	74,754
CURRENT LIABILITIES					
Liabilities falling due within one year	10	7,530		7,530	18,933
Net Current Assets		70,196	2,001	72,197	55,821
Liabilities falling due after one year		-	-	-	-
NET ASSETS		1,187,519	2,001	1,189,520	1,194,101
FUND BALANCES					
Unrestricted funds	11				
General Funds		70,196		70,196	45,920
Designated funds		1,117,323		1,117,323	1,138,280
Restricted Funds	11		2,001	2,001	9,901
		1,187,519	2,001	1,189,520	1,194,101

For the year ended 31 December 2019, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

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

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

Approved by the Directors and signed on their behalf on the 30th August 2020 by:


N Jones

Company number: 6459931 Charity number: 1122949

The notes on page 11-15 form part of these accounts.

CHRIST CHURCH HAYWARDS HEATH

Notes to the Accounts
FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting Policies

The accounts have been prepared under the historic cost convention, in accordance with applicable accounting standards and follow the FRS102 Statement of Recommended Practice: Accounting by Charities 2015. The following are the accounting policies which have been applied in dealing with material items:-

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the directors have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

a) Donated and grant income:

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with paragraph 6.18 of the SORP, the role of volunteers has not been recognised as income from donated services in the accounts.

b) Other income and expenditure:

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

c) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) Fixed assets and depreciation:

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £1,000 when they are written off on purchase.

Depreciation periods are as follows:

Freehold land	Not depreciated
Investment property	Not depreciated
Freehold buildings	Over 50 years
Equipment	Between 3 and 7 years

e) Pension costs:

The company makes payments into the personal pension schemes of some staff. These payments are taken into account when incurred regardless of when payment is made.

f) Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

g) Cashflow statement

The company has taken advantage of the exemption provided by the FRS 102 SORP and has not prepared a Cash Flow Statement for the year.

2a Donations and legacies	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
General donations	166,927	7,280	174,207	150,022
Tax recoverable	33,079	1,373	34,452	30,454
	<u>200,006</u>	<u>8,653</u>	<u>208,659</u>	<u>180,476</u>
2b Income from Investments				
Interest Received	98	-	98	65
Rental Income	15,003	-	15,003	14,703
	<u>15,101</u>	<u>-</u>	<u>15,101</u>	<u>14,768</u>
2c Income from Charitable activities				
Income from Children's activities and camps	22,272	-	22,272	23,225
Other income	11,437	-	11,437	924
	<u>33,709</u>	<u>-</u>	<u>33,709</u>	<u>24,149</u>

CHRIST CHURCH HAYWARDS HEATH

Notes to the Accounts
FOR THE YEAR ENDED 31 DECEMBER 2019

3 Expenditure on charitable activities

		Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
		£	£	£	£
a Direct Charitable Costs					
Employment costs - ministry staff	Note 5	74,463	-	74,463	72,354
Accommodation costs	Note 5	40,836	-	40,836	39,896
Church premises costs (incl depreciation)		45,924	-	45,924	40,605
Other ministry costs		8,083	-	8,083	6,842
Outreach		2,798	-	2,798	1,677
Youth and children's groups including camps		23,274	-	23,274	22,903
Grants payable	Note 4	7,308	16,328	23,636	36,059
Welfare payments		1,618	225	1,843	-
Other charitable costs		-	-	-	503
		204,304	16,553	220,857	220,839
b Support & Administration					
Employment costs - administrative staff	Note 5	19,521	-	19,521	15,348
Church office costs		6,429	-	6,429	4,555
Investment Property Costs		1,916	-	1,916	4,100
Subscriptions		4,806	-	4,806	4,589
Computer & PA expenses		3,720	-	3,720	1,405
Bank fees		367	-	367	328
Professional Fees		146	-	146	382
Accounts and independent examination		1,143	-	1,143	1,394
Other costs		3,145	-	3,145	1,957
		41,193	-	41,193	34,058
Total expenditure on charitable activities		245,497	16,553	262,050	254,897

4 Grants

	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£
Missionary support - institutions	-2,856	7,900	5,044	33,759
Missionary support - individuals	10,164	8,428	18,592	2,300
	7,308	16,328	23,636	36,059

A commitment to future missionary support of Saltworks was recognised as an unrestricted commitment in 2018. The commitment was subsequently made from restricted funds in 2019 leading to the credit figure for unrestricted donations to institutions above.

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

A charity of which Mr N McQuaker and Mr N Jones are also employees received a £1000 grant from Christ Church Haywards Heath during 2019.

Grants of more than £1,000 paid to institutions were:	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£
Saltworkz (see note 13)	-7,900	7,900	-	18,817
Unevangelised Fields Mission (UFM)	3,333	-	3,333	5,000
4H	1,211	-	1,211	1,000
Eldoret Baptist Church (Kenya)	-	-	-	1,971
Sussex Gospel Partnership	1,000	-	1,000	773
Operation Mobilisation	-	-	-	1,971
Signposts	-	-	-	5,000

£12,459 of donations were made to Saltworkz during 2019 but were recognised as unrestricted commitments in the accounts for year ending 31 December 2018 in accordance with FRS102. During 2019, £7,900 of these commitments were met from restricted donations.

CHRIST CHURCH HAYWARDS HEATH

**Notes to the Accounts
FOR THE YEAR ENDED 31 DECEMBER 2019**

5 Staff, Trustees and key management personnel

	2019	2018
	£	£
Gross wages, salaries & benefits in kind	92,399	86,566
Employer's National Insurance costs	1,585	1,136
Total staff costs	<u>93,984</u>	<u>87,702</u>

The charity has 4.5 full time equivalent employed staff (4 full time equivalent staff in 2019). Its activities are generally carried out by volunteers.

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

Mr G Nicholls received a salary of £16,635 (£16,229 in 2018) in his role as church pastor, and not as Trustee. He also received £3,839 employer's pension contributions (£3,745 for 2018) and £642 (£602 in 2018) for reimbursed expenses in his role as church pastor. He was also paid £20,397 (£19,974 in 2018) for accommodation related costs in making his home available as a manse. These payments are permitted in our governing document.

Mr M Ventham was paid £16,635 (£16,229 for 2018) in his role as church pastor, and not in his capacity as Trustee. He also received £3,839 employer's pension contributions (£3,745 for 2018) and reimbursed expenses of £582 (£548 in 2018) in his role as church pastor. He was also paid £20,439 (£19,922 in 2018) for accommodation related costs in making his home available as a manse. These payments are permitted in our governing document.

No staff received salaries at a rate of more than £60,000 per annum in 2019 and 2018.

Mrs S McQuaker, the wife of a Trustee, received a salary of £8,322 (£8,119 in 2018)

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

The total donations made without restriction by Trustees and connected persons during 2018 were £20,957 (£8,875 in 2018).

No fees were paid to Stewardship during 2019 or 2018 other than for the independent examination of the accounts

6 Tangible Fixed Assets

	Furniture, fixtures & fittings £	Freehold - Church property £	Total 2019 £
Cost			
At 1 January 2019	50,854	1,047,850	1,098,704
Additions	-	-	-
At 31 December 2019	<u>50,854</u>	<u>1,047,850</u>	<u>1,098,704</u>
Accumulated Depreciation			
At 1 January 2019	50,854	209,570	260,424
Charge for the year	-	20,957	20,957
At 31 December 2019	<u>50,854</u>	<u>230,527</u>	<u>281,381</u>
Net book value			
At 31 December 2019	<u>-</u>	<u>817,323</u>	<u>817,323</u>
At 1 January 2019	<u>-</u>	<u>838,280</u>	<u>838,280</u>

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

7 Investments

	2019	2018
	£	£
Investments at market value:		
At 1 January 2019	300,000	300,000
Revaluation	-	-
At 31 December 2019	<u>300,000</u>	<u>300,000</u>
Historical cost of investment.	248,000	248,000

The above investment is a freehold residential property at 49 New England Road. The property has been professionally valued, and is included in the accounts at valuation in 2017 less estimated sales costs. The Trustees are satisfied that as at 31 March 2020 the value was not materially different from this.

CHRIST CHURCH HAYWARDS HEATH

Notes to the Accounts
FOR THE YEAR ENDED 31 DECEMBER 2019

8 Debtors and Prepayments	Total 2019 £	Total 2018 £
Tax recoverable (Gift Aid)	2,377	5,105
Prepayments	0	77
Other debtors	-	1,076
Related party loan - see Note 13	-	-
	<u>2,377</u>	<u>6,258</u>
9 Cash at Bank and in Hand		
Bank operating accounts	20,637	8,012
Bank deposits	56,532	60,334
Petty cash	181	150
	<u>77,350</u>	<u>68,496</u>
10 Creditors: liabilities falling due within one year		
Other creditors	3,524	2,264
PAYE and national insurance	1,659	1,175
Commitment to Saltworkz	0	12,769
Accruals	<u>2,347</u>	<u>2,725</u>
	<u>7,530</u>	<u>18,933</u>

11 Funds

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

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
Nigel Archer legacy fund	9,901	-	(7,900)	-	2,001
Mission Gift Day Fund	-	8,252	(8,252)	-	-
Restricted funds for missionaries	-	175	(175)	-	-
Restricted funds for welfare payments	0	225	(225)	-	-
	<u>9,901</u>	<u>8,652</u>	<u>(16,552)</u>	<u>-</u>	<u>2,001</u>

Nigel Archer legacy fund

A former member, Nigel Archer, left a restricted legacy to Christ Church during 2017. The legacy is being used to help in the local community to assist in befriending those in need.

Mission Gift Day Fund

Each year a collection is made for overseas mission work and paid to pre-selected Christian missionaries or Mission organisations.

Restricted funds for missionaries

These are donations given specifically for the benefit of existing missionaries supported by the church.

Restricted funds for welfare payments

These are donations given specifically for the relief of poverty or hardship.

The restricted fund movements in 2018 were as follows:

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
Nigel Archer legacy fund	20,827	0	(10,926)	-	9,901
Mission Gift Day Fund	0	3,941	(3,941)	-	0
	<u>20,827</u>	<u>3,941</u>	<u>(14,867)</u>	<u>-</u>	<u>9,901</u>

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

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

An unrestricted fund has been designated reflecting the value of the church's investment in the church and residential property.

The assets and liabilities represented by the various funds in 2018 were as follows:

	Fixed assets £	Bank & cash balances £	Other net assets £	Total £
<u>Restricted funds</u>				
Nigel Archer Legacy Fund	-	9,901	-	9,901
<u>Unrestricted funds</u>				
General funds	-	58,595	(12,675)	45,920
Designated buildings fund	1,138,280	-	-	1,138,280
	<u>1,138,280</u>	<u>68,496</u>	<u>(12,674)</u>	<u>1,194,101</u>

CHRIST CHURCH HAYWARDS HEATH

**Notes to the Accounts
FOR THE YEAR ENDED 31 DECEMBER 2019**

12 Related Party Transactions

"Saltworkz" (registered charity number 1112102) provides a community hub and related activities focussed primarily in the Bentswood area of Haywards Heath, West Sussex, England.

Donations of £12,769 were made to Saltworkz by Christ Church during 2019 (£18,817 during 2018). A contingent commitment to fund Saltworkz for £12,769 for 2019 was recognised as an unrestricted provision in the accounts for 2018 but £7,900 of this was funded from restricted donations during 2019. During February 2020 the decision was taken to cease support of Saltworkz from the end of March 2020.

13 Events since the year end

As noted above the decision was taken in February 2020 to cease funding Saltworks from the end of March 2020.

14 Members

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

CHRIST CHURCH HAYWARDS HEATH
Detailed Statement of Financial Activities with Comparatives
FOR THE YEAR ENDED 31 DECEMBER 2019

		Unrestricted Funds - General		Restricted Funds		Total Funds	Total Funds
	Note	2019	2018	2019	2018	2019	2018
		£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM							
Donations and legacies	2	200,006	176,535	8,653	3,941	208,659	180,476
Investments		15,101	14,768	-	-	15,101	14,768
<i>Charitable activities</i>		33,709	24,149	-	-	33,709	24,149
Total income and endowments		248,816	215,452	8,653	3,941	257,469	219,393
EXPENDITURE ON							
Charitable activities	3	245,497	240,030	16,553	14,867	262,050	254,897
Raising funds	4	-	-	-	-	-	-
Total expenditure		245,497	240,030	16,553	14,867	262,050	254,897
Net gains/(losses) on investments		-	-	-	-	-	-
Net income/(expenditure)		3,319	(24,578)	(7,900)	(10,926)	(4,581)	(35,504)
Transfers between funds		-	-	-	-	-	-
		3,319	(24,578)	(7,900)	(10,926)	(4,581)	(35,504)
Net movement in funds		3,319	(24,578)	(7,900)	(10,926)	(4,581)	(35,504)
Reconciliation of funds:							
Total funds brought forward		1,184,200	1,208,778	9,901	20,827	1,194,101	1,229,605
Total funds carried forward		1,187,519	1,184,200	2,001	9,901	1,189,520	1,194,101

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