



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From **06/04/22** Period start date To **05/04/23** Period end date

Charity name: **Sussex Street Christian Centre**

Charity registration number: **1171448**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The principal purposes of the Church as stated in the Church Governing Document are: -</p> <ol style="list-style-type: none"> 1) The advancement of the Christian faith according to the principles of the Baptist denomination. 2) The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The Trustees want to see the Christian message of God's love for all people spread in Rhyl and the surrounding area, and internationally through our support of missionary workers overseas. The Church holds services each Sunday morning where the Bible is taught, people worship God through music, and we pray for personal, local and international needs.</p> <p>The Trustees meet monthly to discuss practical matters regarding the maintenance of our premises, and the Elders of the Church now meet monthly. (after a break during the Coronavirus pandemic), focusing on pastoral issues. The Church leaders are particularly interested in reaching out to children, young people and their families, which they see as essential for the future of the Church. Some</p>

		members volunteer in taking Open The Book presentations of Bible stories into some of the local primary schools. The Trussell Trust Food bank based in our church gives out food on Tuesdays, Thursdays and Friday to those in need who come with a recognised voucher. FoodBank also provides 'surplus' food (collected from local shops), through the Fareshare scheme, for anyone to collect on Tuesday, Thursday and Friday. A Debt Advisor and Local Influencer (looking at resolving local issues affecting Foodbank clients) are also employed at the church.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have had regard to the guidance issued by the Charity Commission on public benefit through their agreement with the Church Governing Document.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	The Church is very dependant for its activities on volunteers. This is particularly the case regarding Children and Youth work, Church Office, participation in Sunday Services, Bible Study groups, Pastoral Care Group, Open The Book, and Trussell Trust Foodbank
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The congregation has met on each Sunday morning during the year and a series of biblical themes have been covered in the preaching. The Minister is the main speaker, but the Assistant Minister and several other members of the congregation are also involved in speaking roles. We welcome people from a wide variety of backgrounds and ethnic origins. In addition to the morning services, a number of regular Church based activities occur.</p> <ul style="list-style-type: none"> • There are frequent opportunities for the Minister Trevor Casey to offer counsel and advice to Church members, and he and other members of the congregation contact people who find it more difficult to get out. • Prayer First – on the evening of each first Sunday in the month, members of the Church meet to pray for local, national and international needs • Messy Church – on the morning of the second Sunday of the month, the church holds a service specifically aimed at involving the children who come on that morning. • The church has several house groups where there is Bible study and prayer, and where pastoral help is available. • On Thursday mornings a group of church members meets to pray for individuals, our church and its' activities, and sometimes situations further afield • KidZone – each Sunday morning

		<p>the children of primary school age are taught Bible stories and their application in their own class.</p> <ul style="list-style-type: none"> • Toasters – this is not happening at present – the teenagers leave the service after about 30 minutes for their own session with toast. • On Friday evenings the church runs Generate Youth, a Christian youth club. This is run by our Assistant Minister, Glyn Watson, and a team of volunteers • Leavers' Days at the end of the Summer term where year 6 children are given the opportunity to visit our church and become involved in music, creative prayer, drama and problem solving. • Trussell Trust Foodbank where food is given to those in need, upon presentation of a voucher given by another agency; this is available three days a week, and runs alongside Fareshare (outlined above). • Christian Money advice – people from the Rhyl area who are encountering financial difficulties are referred to CMA for help to overcome these difficulties. We have people trained to the required standard who are able to analyse the financial problems and act as a go-between with the financial agencies, banks etc. This has resulted in people finding a way out of their financial difficulties. CMA is registered with the Financial Conduct Authority • Other agencies, such as Rhyl Town Council, continue to use the premises from time to time
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		<p>for their own activities.</p> <p>Apart from activities in the Church building, we also run activities for Young People outside the Church.</p> <ul style="list-style-type: none"> • Open The Book assemblies where Bible stories are presented in a dramatised way to 4 local schools up to 5 times a year. • During the summer holidays members of the Church volunteer to help with camps for children and families in Wales. This has meant helping with erection and dismantling of the camps, as well as cooking and serving meals and other activities. <p>Internationally, two members now work in a prison ministry helping prisoners find God and preparing them for return to the outside world. They have been involved in prisons in Romania, Nepal, the United States and Brazil, setting up and training new teams to continue the work.</p> <p>We also have on-going interest and prayer for other previous members of the Church who are now serving God as Christian workers overseas.</p> <p>Each Christmas the Church seeks to raise funds for a Christmas project. These projects alternate between overseas and UK based projects. At Christmas 2022 we raised £1080 to support the work of Hope Restored in Llandudno. Hope Restored help the homeless and needy.</p> <p>The Church works together with other Churches in the area as opportunities arise for combined outreach efforts.</p>
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You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	N/A
Performance of fundraising activities against objectives set	Para 1.41	N/A
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>The Trustees reviewed the Finances and found that the Charity's income had increased significantly over the previous year.</p> <p>Total receipts of unrestricted funds for the General Fund during the year amounted to £127,477. (This included a gift of £44,000).</p> <p>A further total of £612,765 of restricted funds were also received and are detailed in the financial statements. This comprised largely of grants for the building refurbishment work and for Foodbank.</p> <p>This included £450,515 for the church building refurbishment and a further £89,315 for the work of Foodbank. Many members now choose to give by 'standing order' and Gift Aid their donations, and this resulted in a Gift Aid claim of £15,446 (which is included in the General Fund total above).</p> <p>A large proportion of the General Fund was spent on the salaries of the Minister and the Assistant Minister (£54,186 total). The gift of £44,000 was</p>
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		put into the savings/reserve fund.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Trustees have a reserves policy of working towards retaining £30,000 specifically for contingencies and emergencies. We aim to put £5,000 aside each year to achieve this. A gift of £44,000 in January 2023 has enabled the church to reach this level of reserves.
Amount of reserves held	Para 1.22	£45,000
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations from existing members. Most of these funds are used to pay salaries and maintain the Church building, as well as organising other activities.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	A description of the principal risks facing the charity – Declining number of wage earners among Church Members, and an ageing grade 2 listed building.
Other		We bank with the Charities Aid Foundation (CAF) and implement a system of double signatures on all Bank payments.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	CIO Association
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election by Secret Ballot, Candidates to be selected from Church Members

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Potential Trustees are given orientation regarding the role and responsibility by an existing Trustee. They are also supplied with the Governing Document, the Latest Accounts and explanatory information from the Charity Commission.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity is led by the board of Trustees who work under the rules of the CIO Governing document. Of these the Minister and Assistant Minister are ex-officio Trustees. The Church members elect the Secretary and Treasurer annually. The other Trustees are elected on a rotating basis by the Church members each for a three-year term. The Church members have other input into the Trustees by means of the Church meeting at which all Church members can attend and vote. The Trustees keep the members of the Church informed about their activities, and from time to time refer certain issues (especially the recognition of new members of the Church) to the Church meeting for votes or to listen to how Church members feel about certain issues. The Church meeting is also responsible for approving all large expenditures according to the publicised trustee authorization bands.

Relationship with any related parties	Para 1.51	The Charity has direct affiliation to the North Western Baptist Association (NWBA), Baptist Union of Great Britain (BUGB), and Evangelical Alliance who give an advisory input.
Other		Volunteers –Much of the day-to-day work is done by volunteers, including music, youth, and outreach and cleaning. The Charity considers membership of the Church as an indication of their willingness to volunteer. We are very grateful to all the members who have given generously of their time and money to serve the Church in all the different ways outlined.

Reference and Administrative details

Charity name	Sussex Street Christian Centre
Other name the charity uses	
Registered charity number	1171448
Charity's principal address	15 Sussex Street, Rhyl, Denbighshire, LL18 1SE

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev Trevor Casey	Minister		Sussex Street Christian Centre
2	Glyn Watson	Assistant Minister		Sussex Street Christian Centre
3	Richard Landon	Treasurer		Sussex Street Christian Centre
4	David Landin	Trustee		Sussex Street Christian Centre
5	Annie Myers	Trustee		Sussex Street Christian Centre
6	Richard Hardway	Secretary		Sussex Street Christian Centre
7	Peter Smith	Trustee		Sussex Street Christian Centre
8	Roger Handley	Trustee		Sussex Street Christian Centre
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Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>P N Smith</i>	<i>T Casey</i>
Full name(s)	Peter Noel Smith	Trevor Casey
Position (eg Secretary, Chair, etc)	Secretary	Trustee
Date	21 st January 2024	

SUSSEX STREET CHRISTIAN CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023

SUSSEX STREET CHRISTIAN CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr P Smith
Mr R Handley
A F Myers
D J Landin
Dr R A Landon
Rev T J Casey
Mr G A A Watson
R Hardway

Charity number

1171448

Principal address

Sussex Street Christian Centre
15 Sussex Street
Rhyl
Denbighshire
LL18 1SE

Independent examiner

Christopher Henderson BSc BFP FCA
Harold Smith Chartered Accountants
Unit 32, Llys Edmund Prys
St Asaph Business Park
St Asaph
Denbighshire
LL17 0JA

SUSSEX STREET CHRISTIAN CENTRE

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SUSSEX STREET CHRISTIAN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2023

The trustees present their annual report and financial statements for the year ended 5 April 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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

The principal purposes of the Church as stated in the Church Governing Document are: -

- The advancement of the Christian faith according to the principles of the Baptist denomination.
- The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

The Trustees want to see the Christian message of God's love for all people spread in Rhyl and the surrounding area, and internationally through our support of missionary workers overseas.

The Church holds services each Sunday morning where the Bible is taught, people worship God through music, and we pray for personal, local and international needs.

The Trustees meet monthly to discuss practical matters regarding the maintenance of our premises, and the Elders of the Church now meet monthly (after a break during the Coronavirus pandemic), focusing on pastoral issues. The Church leaders are particularly interested in reaching out to children, young people and their families, which they see as essential for the future of the Church. Some members volunteer in taking Open The Book presentations of Bible stories into some of the local primary schools. The Trussell Trust Food bank based in our church gives out food on Tuesdays, Thursdays and Friday to those in need who come with a recognised voucher. FoodBank also provides 'surplus' food (collected from local shops), through the Fareshare scheme, for anyone to collect on Tuesday, Thursday and Friday. A debt Advisor and Local Influencer (looking at resolving local issues affecting Foodbank clients) are also employed at the church.

The trustees have had regard to guidance issued by the Charity Commission on public benefit through their agreement with the Church Governing Document.

The Church is very dependant for its activities on volunteers. This is particularly the case regarding Children and Youth work, Church Office, participation in Sunday Services, Bible Study groups, Pastoral Care Group, Open The Book, and Trussell Trust Foodbank.

SUSSEX STREET CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

Achievements and performance

The congregation has met on each Sunday morning during the year and a series of biblical themes have been covered in the preaching. The Minister is the main speaker, but the Assistant Minister and several other members of the congregation are also involved in speaking roles. We welcome people from a wide variety of backgrounds and ethnic origins. In addition to the morning services, a number of regular Church based activities occur.

- There are frequent opportunities for the Minister Trevor Casey to offer counsel and advice to Church members, and he and other members of the congregation contact people who find it more difficult to get out.
- Prayer First – on the evening of each first Sunday in the month, members of the Church meet to pray for local, national and international needs.
- Messy Church – on the morning of the second Sunday of the month, the church holds a service specifically aimed at involving the children who come on that morning.
- The church has several house groups where there is Bible study and prayer, and where pastoral help is available.
- On Thursday mornings a group of church members meets to pray for individuals, our church and its' activities, and sometimes situations further afield
- KidZone – each Sunday morning the children of primary school age are taught Bible stories and their application in their own class.
- Toasters – this is not happening at present – the teenagers leave the service after about 30 minutes for their own session with toast.
- On Friday evenings the church runs Generate Youth, a Christian youth club. This is run by our Assistant Minister, Glyn Watson, and a team of volunteers
- Leavers' Days at the end of the Summer term where year 6 children are given the opportunity to visit our church and become involved in music, creative prayer, drama and problem solving.
- Trussell Trust Foodbank where food is given to those in need, upon presentation of a voucher given by another agency; this is available three days a week, and runs alongside Fareshare (outlined above).
- Christian Money advice – people from the Rhyl area who are encountering financial difficulties are referred to CMA for help to overcome these difficulties. We have people trained to the required standard who are able to analyse the financial problems and act as a go-between with the financial agencies, banks etc. This has resulted in people finding a way out of their financial difficulties. CMA is registered with the Financial Conduct Authority
- Other agencies, such as Rhyl Town Council, continue to use the premises from time to time for their own activities.

Apart from activities in the Church building, we also run activities for Young People outside the Church.

- Open The Book assemblies where Bible stories are presented in a dramatised way to 4 local schools up to 5 times a year. Sadly, this has not happened this year due to the Coronavirus pandemic, though 2 video recordings of the Open the Book team have been sent out to local schools who would like to use them.
- During the summer holidays many members of the Church volunteer to help with camps for children and families in Wales. This has meant helping with erection and dismantling of the camps, as well as cooking and serving meals and other activities.

SUSSEX STREET CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

Internationally we give regular financial support to overseas Christian workers who were formerly Church members based in Rhyl. One of these is a faciomaxillary surgeon on the Mercy Ships, doing free-of-charge restorative facial work for Africans in various African countries.

Another two members now work in a prison ministry helping prisoners find God and preparing them for return to the outside world. They have been involved in prisons in Romania, Nepal, the United States and Brazil, setting up and training new teams to continue the work.

We also have on-going interest and prayer for other previous members of the Church who are now serving God as Christian workers overseas.

Each Christmas the Church seeks to raise funds for a Christmas project. These projects alternate between overseas and UK based projects. At Christmas 2022 we raised £1,080 to support the work of Hope Restored in Llandudno. Hope restored help the homeless and needy.

The Church works together with other Churches in the area as opportunities arise for combined outreach efforts.

Financial review

The Trustees reviewed the Finances and found that the Charity's income had increased significantly over the previous year.

Total receipts of unrestricted funds for the General Fund during the year amounted to £127,477. This included a gift of £44,000.

A further total of £612,765 of restricted funds were also received and are detailed in the financial statements. This comprised largely of grants for the building refurbishment work and for Foodbank.

This included £450,515 for the church building refurbishment and a further £89,315 for the work of Foodbank.

Many members now choose to give by 'standing order' and Gift Aid their donations, and this resulted in a Gift Aid claim of £15,446 (which is included in the General Fund total above).

A large proportion of the General Fund was spent on the salaries of the Minister and the Assistant Minister (£54,186 total). The gift of £44,000 was put into the savings/reserve fund.

The Trustees have a reserves policy of working towards retaining £30,000 specifically for contingencies and emergencies. We aim to put £5,000 aside each year to achieve this.

A gift of £44,000 in January 2023 has enabled the church to reach this level of reserves.

The principle source of income is donations from existing members.

Most of these funds are used to pay salaries and maintain the Church building, as well as organising other activities.

The principle risks facing the charity are declining number of wage earners among Church Members, and an aging grade 2 listed building.

Structure, governance and management

The charity is a Charitable Incorporated Organisation. The charity has adopted the Charity Commission Association model constitution for a CIO.

SUSSEX STREET CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Smith

Mr R Handley

A F Myers

D J Landin

Dr R A Landon

Rev T J Casey

Mr G A A Watson

R Hardway

Selection is made by Secret Ballot. Candidates are selected from Church Members.

The charity is led by the board of Trustees who work under the rules of the CIO Governing document. Of these the Minister and Assistant Minister are ex-officio Trustees. The Church members elect the Secretary and Treasurer annually. The other Trustees are elected on a rotating basis by the Church members. The Church members have other input into the Trustees by means of the Church meeting at which all Church members can attend and vote. The Trustees keep the members of the Church informed about their activities, and from time to time refer certain issues (especially the recognition of new members of the Church) to the Church meeting for votes or to listen to how Church members feel about certain issues. The Church meeting is also responsible for approving all large expenditures according to the publicised trustee authorization bands.

Potential Trustees are given orientation regarding the role and responsibility by an existing Trustee. They are also supplied with the Governing Document, the Latest Accounts and explanatory information from the Charity Commission.

The Charity has direct affiliation to the North Western Baptist Association (NWBA), Baptist Union of Great Britain (BUGB), and Evangelical Alliance who give an advisory input.

Much of the day-to-day work is done by volunteers, including music, youth, and outreach and cleaning. The Charity considers membership of the Church as an indication of their willingness to volunteer. We are very grateful to all the members who have given generously of their time and money to serve the Church in all the different ways outlined.

The trustees' report was approved by the Board of Trustees.

Mr P Smith

Trustee

13 December 2023

SUSSEX STREET CHRISTIAN CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SUSSEX STREET CHRISTIAN CENTRE

I report to the trustees on my examination of the financial statements of Sussex Street Christian Centre (the charity) for the year ended 5 April 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity'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 , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Christopher Henderson BSc BFP FCA

Harold Smith Chartered Accountants
Unit 32, Llys Edmund Prys
St Asaph Business Park
St Asaph
Denbighshire
LL17 0JA

Dated: 13 December 2023

SUSSEX STREET CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	127,477	612,765	740,242	73,246	193,057	266,303
Investments	4	583	-	583	20	-	20
Other income	5	1,140	-	1,140	2,063	-	2,063
Total income		129,200	612,765	741,965	75,329	193,057	268,386
<u>Expenditure on:</u>							
Charitable activities	6	91,943	560,253	652,196	82,408	64,295	146,703
Net incoming resources before transfers		37,257	52,512	89,769	(7,079)	128,762	121,683
Gross transfers between funds		(3,983)	3,983	-	(472)	472	-
Net income for the year/ Net movement in funds		33,274	56,495	89,769	(7,551)	129,234	121,683
Fund balances at 6 April 2022		10,635	188,441	199,076	18,186	59,207	77,393
Fund balances at 5 April 2023		43,909	244,936	288,845	10,635	188,441	199,076

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

All income and expenditure derive from continuing activities.

SUSSEX STREET CHRISTIAN CENTRE

BALANCE SHEET

AS AT 5 APRIL 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		298,486		209,529	
Creditors: amounts falling due within one year					
	10	(9,641)		(10,453)	
Net current assets			288,845		199,076
Income funds					
Restricted funds	11	244,936		188,441	
Unrestricted funds		43,909		10,635	
			288,845		199,076

The financial statements were approved by the Trustees on 13 December 2023

Mr P Smith
Trustee

SUSSEX STREET CHRISTIAN CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 5 APRIL 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	15		88,374		123,316
Investing activities					
Investment income received		583		20	
		<hr/>		<hr/>	
Net cash generated from investing activities			583		20
Net cash used in financing activities			-		-
			<hr/>		<hr/>
Net increase in cash and cash equivalents			88,957		123,336
Cash and cash equivalents at beginning of year			209,529		86,193
			<hr/>		<hr/>
Cash and cash equivalents at end of year			298,486		209,529
			<hr/> <hr/>		<hr/> <hr/>

SUSSEX STREET CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

Charity information

Sussex Street Christian Centre is a Charitable Incorporated Organisation. The registered office is 15 Sussex Street Christian Centre, Rhyl, Denbighshire, LL18 1SE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

These financial statements for the year ended 5 April 2023 are the first financial statements of Sussex Street Christian Centre prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 6 April 2021. An explanation of how transition to FRS 102 has affected the reported financial position and financial performance is given in note 17.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SUSSEX STREET CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

SUSSEX STREET CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	127,477	612,765	740,242	73,246	193,057	266,303

4 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	583	20

5 Other income

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Parking	1,140	2,063

SUSSEX STREET CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

6 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	136,058	85,337
Building expenses	27,074	18,632
Ministry	2,496	3,345
Mission and outreach	3,068	2,775
Waddingtons	250	1,960
Roof	450,515	7,828
Food bank	19,948	20,186
Building project	6,706	133
Christmas project	1,080	3,205
Tear fund	-	18
	<u>647,195</u>	<u>143,419</u>
Share of support costs (see note 7)	3,801	3,284
Share of governance costs (see note 7)	1,200	-
	<u>652,196</u>	<u>146,703</u>
Analysis by fund		
Unrestricted funds	91,943	82,408
Restricted funds	560,253	64,295
	<u>652,196</u>	<u>146,703</u>

SUSSEX STREET CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

7 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Miscellaneous expenses	108	-	108	156	-	156
Photocopying	1,980	-	1,980	1,401	-	1,401
Postage and stationary	60	-	60	-	-	-
Subscriptions	819	-	819	1,000	-	1,000
Telephone	754	-	754	727	-	727
Computer running costs	80	-	80	-	-	-
Accountancy and independent examination	-	1,200	1,200	-	-	-
	<u>3,801</u>	<u>1,200</u>	<u>5,001</u>	<u>3,284</u>	<u>-</u>	<u>3,284</u>
Analysed between Charitable activities	<u>3,801</u>	<u>1,200</u>	<u>5,001</u>	<u>3,284</u>	<u>-</u>	<u>3,284</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>6</u>	<u>3</u>
Employment costs	2023 £	2022 £
Wages and salaries	124,495	76,568
Social security costs	5,744	6,716
Other pension costs	5,819	2,053
	<u>136,058</u>	<u>85,337</u>

There were no employees whose annual remuneration was more than £60,000.

SUSSEX STREET CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2,954	1,399
Other creditors	5,487	9,054
Accruals and deferred income	1,200	-
	<hr/>	<hr/>
	9,641	10,453
	<hr/>	<hr/>

SUSSEX STREET CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Balance at 5 April 2023
	Balance at 6 April 2021	Incoming resources	Resources expended	Transfers	Balance at 6 April 2022	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
Waddingtons	-	1,940	(1,960)	-	(20)	340	(250)	-	70
Roof	36,648	122,195	(7,828)	-	151,015	413,345	(450,515)	-	113,845
NWBA home mission	-	5,769	(6,054)	285	-	5,462	(5,489)	27	-
Food bank	22,559	54,264	(39,437)	-	37,386	182,293	(89,556)	-	130,123
Christmas project	-	3,265	(3,205)	-	60	1,085	(1,080)	-	65
Building fund	-	-	(133)	133	-	2,750	(6,706)	3,956	-
Assistant minister	-	5,606	(5,660)	54	-	7,490	(6,657)	-	833
Tear fund	-	18	(18)	-	-	-	-	-	-
	<u>59,207</u>	<u>193,057</u>	<u>(64,295)</u>	<u>472</u>	<u>188,441</u>	<u>612,765</u>	<u>(560,253)</u>	<u>3,983</u>	<u>244,936</u>

SUSSEX STREET CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

11 Restricted funds

(Continued)

Waddingtons

Missionaries we support.

Roof

Replacement of whole of roof.

NWBA funding

Received to part support assistant minister for outreach down the valley.

Food bank

Funding for workers and supplies based at the church.

Christmas project

Collection taken every year for projects outside of the church.

Building fund

Restricted fund for various repairs and renovations.

Assistant minister

Money received from members to make up salary to a full time post.

Tear fund

Occasional response to appeals.

SUSSEX STREET CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

12 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 5 April 2023 are represented by:						
Current assets/ (liabilities)	43,909	244,936	288,845	10,635	188,441	199,076
	<u>43,909</u>	<u>244,936</u>	<u>288,845</u>	<u>10,635</u>	<u>188,441</u>	<u>199,076</u>

13 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	986	986
Between two and five years	1,232	2,218
	<u>2,218</u>	<u>3,204</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

15 Cash generated from operations

	2023 £	2022 £
Surplus for the year	89,769	121,683
Adjustments for:		
Investment income recognised in statement of financial activities	(583)	(20)
Movements in working capital:		
(Decrease)/increase in creditors	(812)	1,653
Cash generated from operations	<u>88,374</u>	<u>123,316</u>

16 Analysis of changes in net funds

The charity had no debt during the year.

SUSSEX STREET CHRISTIAN CENTRE

RECONCILIATION ON ADOPTION OF FRS 102

AS AT 5 APRIL 2023

17 Reconciliations on adoption of FRS 102

Reconciliation of fund balances

	Notes	At 6 April 2021		FRS 102	At 5 April 2022		FRS 102
		Previously reported	Effect of adjustments		Previously reported	Effect of adjustments	
		£	£	£	£	£	£
Current assets							
Bank and cash		86,193	-	86,193	209,529	-	209,529
Creditors due within one year							
Taxation	ii	-	1,412	1,412	-	1,399	1,399
Other creditors	ii	-	7,388	7,388	-	9,054	9,054
		-	8,800	8,800	-	10,453	10,453
Net current assets		86,193	(8,800)	77,393	209,529	(10,453)	199,076
Total assets less current liabilities		86,193	(8,800)	77,393	209,529	(10,453)	199,076
Net assets		86,193	(8,800)	77,393	209,529	(10,453)	199,076
Income funds							
Restricted funds		-	(5,070)	(5,070)	130,377	58,064	188,441
Unrestricted funds		86,193	(3,730)	82,463	79,152	(68,517)	10,635
Total funds		86,193	(8,800)	77,393	209,529	(10,453)	199,076

SUSSEX STREET CHRISTIAN CENTRE

RECONCILIATION ON ADOPTION OF FRS 102 (CONTINUED)

AS AT 5 APRIL 2023

17 Reconciliations on adoption of FRS 102

(Continued)

Reconciliation of net movements in funds

	Notes	Period ended 5 April 2022		FRS 102 £
		Previously reported £	Effect of adjustments £	
Income from:				
Donations and legacies	i	265,303	1,000	266,303
Investments	i	-	20	20
Other income		2,063	-	2,063
		<u>267,366</u>	<u>1,020</u>	<u>268,386</u>
Operating profit				
		<u>267,366</u>	<u>1,020</u>	<u>268,386</u>
Expenditure on:				
Charitable activities	i, ii	(145,449)	(1,254)	(146,703)
		<u>(145,449)</u>	<u>(1,254)</u>	<u>(146,703)</u>
Net movement in funds		<u>121,917</u>	<u>(234)</u>	<u>121,683</u>

Reconciliation of fund balances

	Notes	At 6 Apr 2021 £	At 5 Apr 2022 £
Fund balances as reported previously		86,193	209,529
Change from cash basis to accruals	ii	(8,800)	(10,453)
Fund balances reported under FRS 102		<u>77,393</u>	<u>199,076</u>

Reconciliation of net movement in funds

	Notes	2022 £
Net movement in funds as reported previously		121,917
Prior year adjustments	i	1,418
Change from cash basis to accruals	ii	(1,652)
Net movement in funds reported under FRS 102		<u>121,683</u>

SUSSEX STREET CHRISTIAN CENTRE

RECONCILIATION ON ADOPTION OF FRS 102 (CONTINUED)

AS AT 5 APRIL 2023

17 Reconciliations on adoption of FRS 102

(Continued)

Notes to reconciliations on adoption of FRS 102

(i) Prior year adjustments

The prior year adjustments have arisen from the total net incoming resources previously reported not balancing to the opening and closing balances. The opening balance sheet as at 6 April 2021 was £86,194 and the closing balance sheet was £209,529. Therefore, the net movement should have been reported as £123,335. The total net incoming resources reported was £121,917 which is different by £1,418.

(ii) Change from cash basis to accruals basis

Prior to applying Charities SORP (FRS102), the charity prepared accounts on a cash basis. Due to the gross income of the charity being over £250,000, the accounts have to be prepared on an accruals basis and comply with 2008 Regulations and Charities SORP (FRS102). Consequently, a liabilities of £8,800 have been recognised as at 6 April 2021 to reflect this. The liability as at 5 April 2022 is £10,452 and the effect on the total net incoming resources for the year ended 5 April 2022 was an additional £1,652 of expenses.

SUSSEX STREET CHRISTIAN CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023

SUSSEX STREET CHRISTIAN CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr P Smith
Mr R Handley
A F Myers
D J Landin
Dr R A Landon
Rev T J Casey
Mr G A A Watson
R Hardway

Charity number

1171448

Principal address

Sussex Street Christian Centre
15 Sussex Street
Rhyl
Denbighshire
LL18 1SE

Independent examiner

Christopher Henderson BSc BFP FCA
Harold Smith Chartered Accountants
Unit 32, Llys Edmund Prys
St Asaph Business Park
St Asaph
Denbighshire
LL17 0JA

SUSSEX STREET CHRISTIAN CENTRE

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SUSSEX STREET CHRISTIAN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2023

The trustees present their annual report and financial statements for the year ended 5 April 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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

The principal purposes of the Church as stated in the Church Governing Document are: -

- The advancement of the Christian faith according to the principles of the Baptist denomination.
- The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

The Trustees want to see the Christian message of God's love for all people spread in Rhyl and the surrounding area, and internationally through our support of missionary workers overseas.

The Church holds services each Sunday morning where the Bible is taught, people worship God through music, and we pray for personal, local and international needs.

The Trustees meet monthly to discuss practical matters regarding the maintenance of our premises, and the Elders of the Church now meet monthly (after a break during the Coronavirus pandemic), focusing on pastoral issues. The Church leaders are particularly interested in reaching out to children, young people and their families, which they see as essential for the future of the Church. Some members volunteer in taking Open The Book presentations of Bible stories into some of the local primary schools. The Trussell Trust Food bank based in our church gives out food on Tuesdays, Thursdays and Friday to those in need who come with a recognised voucher. FoodBank also provides 'surplus' food (collected from local shops), through the Fareshare scheme, for anyone to collect on Tuesday, Thursday and Friday. A debt Advisor and Local Influencer (looking at resolving local issues affecting Foodbank clients) are also employed at the church.

The trustees have had regard to guidance issued by the Charity Commission on public benefit through their agreement with the Church Governing Document.

The Church is very dependant for its activities on volunteers. This is particularly the case regarding Children and Youth work, Church Office, participation in Sunday Services, Bible Study groups, Pastoral Care Group, Open The Book, and Trussell Trust Foodbank.

SUSSEX STREET CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

Achievements and performance

The congregation has met on each Sunday morning during the year and a series of biblical themes have been covered in the preaching. The Minister is the main speaker, but the Assistant Minister and several other members of the congregation are also involved in speaking roles. We welcome people from a wide variety of backgrounds and ethnic origins. In addition to the morning services, a number of regular Church based activities occur.

- There are frequent opportunities for the Minister Trevor Casey to offer counsel and advice to Church members, and he and other members of the congregation contact people who find it more difficult to get out.
- Prayer First – on the evening of each first Sunday in the month, members of the Church meet to pray for local, national and international needs.
- Messy Church – on the morning of the second Sunday of the month, the church holds a service specifically aimed at involving the children who come on that morning.
- The church has several house groups where there is Bible study and prayer, and where pastoral help is available.
- On Thursday mornings a group of church members meets to pray for individuals, our church and its' activities, and sometimes situations further afield
- KidZone – each Sunday morning the children of primary school age are taught Bible stories and their application in their own class.
- Toasters – this is not happening at present – the teenagers leave the service after about 30 minutes for their own session with toast.
- On Friday evenings the church runs Generate Youth, a Christian youth club. This is run by our Assistant Minister, Glyn Watson, and a team of volunteers
- Leavers' Days at the end of the Summer term where year 6 children are given the opportunity to visit our church and become involved in music, creative prayer, drama and problem solving.
- Trussell Trust Foodbank where food is given to those in need, upon presentation of a voucher given by another agency; this is available three days a week, and runs alongside Fareshare (outlined above).
- Christian Money advice – people from the Rhyl area who are encountering financial difficulties are referred to CMA for help to overcome these difficulties. We have people trained to the required standard who are able to analyse the financial problems and act as a go-between with the financial agencies, banks etc. This has resulted in people finding a way out of their financial difficulties. CMA is registered with the Financial Conduct Authority
- Other agencies, such as Rhyl Town Council, continue to use the premises from time to time for their own activities.

Apart from activities in the Church building, we also run activities for Young People outside the Church.

- Open The Book assemblies where Bible stories are presented in a dramatised way to 4 local schools up to 5 times a year. Sadly, this has not happened this year due to the Coronavirus pandemic, though 2 video recordings of the Open the Book team have been sent out to local schools who would like to use them.
- During the summer holidays many members of the Church volunteer to help with camps for children and families in Wales. This has meant helping with erection and dismantling of the camps, as well as cooking and serving meals and other activities.

SUSSEX STREET CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

Internationally we give regular financial support to overseas Christian workers who were formerly Church members based in Rhyl. One of these is a faciomaxillary surgeon on the Mercy Ships, doing free-of-charge restorative facial work for Africans in various African countries.

Another two members now work in a prison ministry helping prisoners find God and preparing them for return to the outside world. They have been involved in prisons in Romania, Nepal, the United States and Brazil, setting up and training new teams to continue the work.

We also have on-going interest and prayer for other previous members of the Church who are now serving God as Christian workers overseas.

Each Christmas the Church seeks to raise funds for a Christmas project. These projects alternate between overseas and UK based projects. At Christmas 2022 we raised £1,080 to support the work of Hope Restored in Llandudno. Hope restored help the homeless and needy.

The Church works together with other Churches in the area as opportunities arise for combined outreach efforts.

Financial review

The Trustees reviewed the Finances and found that the Charity's income had increased significantly over the previous year.

Total receipts of unrestricted funds for the General Fund during the year amounted to £127,477. This included a gift of £44,000.

A further total of £612,765 of restricted funds were also received and are detailed in the financial statements. This comprised largely of grants for the building refurbishment work and for Foodbank.

This included £450,515 for the church building refurbishment and a further £89,315 for the work of Foodbank.

Many members now choose to give by 'standing order' and Gift Aid their donations, and this resulted in a Gift Aid claim of £15,446 (which is included in the General Fund total above).

A large proportion of the General Fund was spent on the salaries of the Minister and the Assistant Minister (£54,186 total). The gift of £44,000 was put into the savings/reserve fund.

The Trustees have a reserves policy of working towards retaining £30,000 specifically for contingencies and emergencies. We aim to put £5,000 aside each year to achieve this.

A gift of £44,000 in January 2023 has enabled the church to reach this level of reserves.

The principle source of income is donations from existing members.

Most of these funds are used to pay salaries and maintain the Church building, as well as organising other activities.

The principle risks facing the charity are declining number of wage earners among Church Members, and an aging grade 2 listed building.

Structure, governance and management

The charity is a Charitable Incorporated Organisation. The charity has adopted the Charity Commission Association model constitution for a CIO.

SUSSEX STREET CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Smith

Mr R Handley

A F Myers

D J Landin

Dr R A Landon

Rev T J Casey

Mr G A A Watson

R Hardway

Selection is made by Secret Ballot. Candidates are selected from Church Members.

The charity is led by the board of Trustees who work under the rules of the CIO Governing document. Of these the Minister and Assistant Minister are ex-officio Trustees. The Church members elect the Secretary and Treasurer annually. The other Trustees are elected on a rotating basis by the Church members. The Church members have other input into the Trustees by means of the Church meeting at which all Church members can attend and vote. The Trustees keep the members of the Church informed about their activities, and from time to time refer certain issues (especially the recognition of new members of the Church) to the Church meeting for votes or to listen to how Church members feel about certain issues. The Church meeting is also responsible for approving all large expenditures according to the publicised trustee authorization bands.

Potential Trustees are given orientation regarding the role and responsibility by an existing Trustee. They are also supplied with the Governing Document, the Latest Accounts and explanatory information from the Charity Commission.

The Charity has direct affiliation to the North Western Baptist Association (NWBA), Baptist Union of Great Britain (BUGB), and Evangelical Alliance who give an advisory input.

Much of the day-to-day work is done by volunteers, including music, youth, and outreach and cleaning. The Charity considers membership of the Church as an indication of their willingness to volunteer. We are very grateful to all the members who have given generously of their time and money to serve the Church in all the different ways outlined.

The trustees' report was approved by the Board of Trustees.

Mr P Smith

Trustee

13 December 2023

SUSSEX STREET CHRISTIAN CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SUSSEX STREET CHRISTIAN CENTRE

I report to the trustees on my examination of the financial statements of Sussex Street Christian Centre (the charity) for the year ended 5 April 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity'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 , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Christopher Henderson BSc BFP FCA

Harold Smith Chartered Accountants
Unit 32, Llys Edmund Prys
St Asaph Business Park
St Asaph
Denbighshire
LL17 0JA

Dated: 13 December 2023

SUSSEX STREET CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income and endowments from:							
Donations and legacies	3	127,477	612,765	740,242	73,246	193,057	266,303
Investments	4	583	-	583	20	-	20
Other income	5	1,140	-	1,140	2,063	-	2,063
Total income		129,200	612,765	741,965	75,329	193,057	268,386
Expenditure on:							
Charitable activities	6	91,943	560,253	652,196	82,408	64,295	146,703
Net incoming resources before transfers		37,257	52,512	89,769	(7,079)	128,762	121,683
Gross transfers between funds		(3,983)	3,983	-	(472)	472	-
Net income for the year/ Net movement in funds		33,274	56,495	89,769	(7,551)	129,234	121,683
Fund balances at 6 April 2022		10,635	188,441	199,076	18,186	59,207	77,393
Fund balances at 5 April 2023		43,909	244,936	288,845	10,635	188,441	199,076

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

All income and expenditure derive from continuing activities.

SUSSEX STREET CHRISTIAN CENTRE

BALANCE SHEET

AS AT 5 APRIL 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		298,486		209,529	
Creditors: amounts falling due within one year					
	10	(9,641)		(10,453)	
Net current assets			288,845		199,076
Income funds					
Restricted funds	11	244,936		188,441	
Unrestricted funds		43,909		10,635	
			288,845		199,076

The financial statements were approved by the Trustees on 13 December 2023

Mr P Smith
Trustee

SUSSEX STREET CHRISTIAN CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 5 APRIL 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	15		88,374		123,316
Investing activities					
Investment income received		583		20	
Net cash generated from investing activities			583		20
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			88,957		123,336
Cash and cash equivalents at beginning of year			209,529		86,193
Cash and cash equivalents at end of year			298,486		209,529

SUSSEX STREET CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

Charity information

Sussex Street Christian Centre is a Charitable Incorporated Organisation. The registered office is 15 Sussex Street Christian Centre, Rhyl, Denbighshire, LL18 1SE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

These financial statements for the year ended 5 April 2023 are the first financial statements of Sussex Street Christian Centre prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 6 April 2021. An explanation of how transition to FRS 102 has affected the reported financial position and financial performance is given in note 17.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SUSSEX STREET CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

SUSSEX STREET CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	127,477	612,765	740,242	73,246	193,057	266,303

4 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	583	20

5 Other income

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Parking	1,140	2,063

SUSSEX STREET CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

6 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	136,058	85,337
Building expenses	27,074	18,632
Ministry	2,496	3,345
Mission and outreach	3,068	2,775
Waddingtons	250	1,960
Roof	450,515	7,828
Food bank	19,948	20,186
Building project	6,706	133
Christmas project	1,080	3,205
Tear fund	-	18
	<u>647,195</u>	<u>143,419</u>
Share of support costs (see note 7)	3,801	3,284
Share of governance costs (see note 7)	1,200	-
	<u>652,196</u>	<u>146,703</u>
Analysis by fund		
Unrestricted funds	91,943	82,408
Restricted funds	560,253	64,295
	<u>652,196</u>	<u>146,703</u>

SUSSEX STREET CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

7 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Miscellaneous expenses	108	-	108	156	-	156
Photocopying	1,980	-	1,980	1,401	-	1,401
Postage and stationary	60	-	60	-	-	-
Subscriptions	819	-	819	1,000	-	1,000
Telephone	754	-	754	727	-	727
Computer running costs	80	-	80	-	-	-
Accountancy and independent examination	-	1,200	1,200	-	-	-
	<u>3,801</u>	<u>1,200</u>	<u>5,001</u>	<u>3,284</u>	<u>-</u>	<u>3,284</u>
Analysed between Charitable activities	<u>3,801</u>	<u>1,200</u>	<u>5,001</u>	<u>3,284</u>	<u>-</u>	<u>3,284</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>6</u>	<u>3</u>
Employment costs	2023 £	2022 £
Wages and salaries	124,495	76,568
Social security costs	5,744	6,716
Other pension costs	5,819	2,053
	<u>136,058</u>	<u>85,337</u>

There were no employees whose annual remuneration was more than £60,000.

SUSSEX STREET CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2,954	1,399
Other creditors	5,487	9,054
Accruals and deferred income	1,200	-
	<hr/>	<hr/>
	9,641	10,453
	<hr/>	<hr/>

SUSSEX STREET CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 6 April 2021	Incoming resources	Resources expended	Transfers	Balance at 6 April 2022	Incoming resources	Resources expended	Transfers	Balance at 5 April 2023
	£	£	£	£	£	£	£	£	£
Waddingtons	-	1,940	(1,960)	-	(20)	340	(250)	-	70
Roof	36,648	122,195	(7,828)	-	151,015	413,345	(450,515)	-	113,845
NWBA home mission	-	5,769	(6,054)	285	-	5,462	(5,489)	27	-
Food bank	22,559	54,264	(39,437)	-	37,386	182,293	(89,556)	-	130,123
Christmas project	-	3,265	(3,205)	-	60	1,085	(1,080)	-	65
Building fund	-	-	(133)	133	-	2,750	(6,706)	3,956	-
Assistant minister	-	5,606	(5,660)	54	-	7,490	(6,657)	-	833
Tear fund	-	18	(18)	-	-	-	-	-	-
	<u>59,207</u>	<u>193,057</u>	<u>(64,295)</u>	<u>472</u>	<u>188,441</u>	<u>612,765</u>	<u>(560,253)</u>	<u>3,983</u>	<u>244,936</u>

SUSSEX STREET CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

11 Restricted funds

(Continued)

Waddingtons

Missionaries we support.

Roof

Replacement of whole of roof.

NWBA funding

Received to part support assistant minister for outreach down the valley.

Food bank

Funding for workers and supplies based at the church.

Christmas project

Collection taken every year for projects outside of the church.

Building fund

Restricted fund for various repairs and renovations.

Assistant minister

Money received from members to make up salary to a full time post.

Tear fund

Occasional response to appeals.

SUSSEX STREET CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

12 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 5 April 2023 are represented by:						
Current assets/ (liabilities)	43,909	244,936	288,845	10,635	188,441	199,076
	<u>43,909</u>	<u>244,936</u>	<u>288,845</u>	<u>10,635</u>	<u>188,441</u>	<u>199,076</u>

13 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	986	986
Between two and five years	1,232	2,218
	<u>2,218</u>	<u>3,204</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

15 Cash generated from operations

	2023 £	2022 £
Surplus for the year	89,769	121,683
Adjustments for:		
Investment income recognised in statement of financial activities	(583)	(20)
Movements in working capital:		
(Decrease)/increase in creditors	(812)	1,653
Cash generated from operations	<u>88,374</u>	<u>123,316</u>

16 Analysis of changes in net funds

The charity had no debt during the year.

SUSSEX STREET CHRISTIAN CENTRE

RECONCILIATION ON ADOPTION OF FRS 102

AS AT 5 APRIL 2023

17 Reconciliations on adoption of FRS 102

Reconciliation of fund balances

	Notes	At 6 April 2021		FRS 102	At 5 April 2022		FRS 102
		Previously reported	Effect of adjustments		Previously reported	Effect of adjustments	
		£	£	£	£	£	£
Current assets							
Bank and cash		86,193	-	86,193	209,529	-	209,529
Creditors due within one year							
Taxation	ii	-	1,412	1,412	-	1,399	1,399
Other creditors	ii	-	7,388	7,388	-	9,054	9,054
		-	8,800	8,800	-	10,453	10,453
Net current assets		86,193	(8,800)	77,393	209,529	(10,453)	199,076
Total assets less current liabilities		86,193	(8,800)	77,393	209,529	(10,453)	199,076
Net assets		86,193	(8,800)	77,393	209,529	(10,453)	199,076
Income funds							
Restricted funds		-	(5,070)	(5,070)	130,377	58,064	188,441
Unrestricted funds		86,193	(3,730)	82,463	79,152	(68,517)	10,635
Total funds		86,193	(8,800)	77,393	209,529	(10,453)	199,076

SUSSEX STREET CHRISTIAN CENTRE

RECONCILIATION ON ADOPTION OF FRS 102 (CONTINUED)

AS AT 5 APRIL 2023

17 Reconciliations on adoption of FRS 102

(Continued)

Reconciliation of net movements in funds

	Notes	Period ended 5 April 2022		FRS 102 £
		Previously reported £	Effect of adjustments £	
Income from:				
Donations and legacies	i	265,303	1,000	266,303
Investments	i	-	20	20
Other income		2,063	-	2,063
		<u>267,366</u>	<u>1,020</u>	<u>268,386</u>
Operating profit				
		<u>267,366</u>	<u>1,020</u>	<u>268,386</u>
Expenditure on:				
Charitable activities	i, ii	(145,449)	(1,254)	(146,703)
		<u>(145,449)</u>	<u>(1,254)</u>	<u>(146,703)</u>
Net movement in funds		<u>121,917</u>	<u>(234)</u>	<u>121,683</u>

Reconciliation of fund balances

	Notes	At 6 Apr 2021 £	At 5 Apr 2022 £
Fund balances as reported previously		86,193	209,529
Change from cash basis to accruals	ii	(8,800)	(10,453)
Fund balances reported under FRS 102		<u>77,393</u>	<u>199,076</u>

Reconciliation of net movement in funds

	Notes	2022 £
Net movement in funds as reported previously		121,917
Prior year adjustments	i	1,418
Change from cash basis to accruals	ii	(1,652)
Net movement in funds reported under FRS 102		<u>121,683</u>

SUSSEX STREET CHRISTIAN CENTRE

RECONCILIATION ON ADOPTION OF FRS 102 (CONTINUED)

AS AT 5 APRIL 2023

17 Reconciliations on adoption of FRS 102

(Continued)

Notes to reconciliations on adoption of FRS 102

(i) Prior year adjustments

The prior year adjustments have arisen from the total net incoming resources previously reported not balancing to the opening and closing balances. The opening balance sheet as at 6 April 2021 was £86,194 and the closing balance sheet was £209,529. Therefore, the net movement should have been reported as £123,335. The total net incoming resources reported was £121,917 which is different by £1,418.

(ii) Change from cash basis to accruals basis

Prior to applying Charities SORP (FRS102), the charity prepared accounts on a cash basis. Due to the gross income of the charity being over £250,000, the accounts have to be prepared on an accruals basis and comply with 2008 Regulations and Charities SORP (FRS102). Consequently, a liabilities of £8,800 have been recognised as at 6 April 2021 to reflect this. The liability as at 5 April 2022 is £10,452 and the effect on the total net incoming resources for the year ended 5 April 2022 was an additional £1,652 of expenses.