ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Point Church

(A company limited by guarantee)

Charity registration number: 1147721

Company registration number: 08027716

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

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REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Rev William Kemp

Waldo Zaragoza (resigned 9 May 2022) Rev John Naudé (resigned 20 April 2023) Susan Baldwin (resigned 9 May 2022)

Faith Fallon

Rev Simon Shorey (resigned 30 October 2022)

Catherine Trigg (resigned 9 May 2022) Lee Barnes (resigned 29 September 2022)

Dale Marklew
David Emmanuel
Joshua Winter

Ruth Sanders (appointed 10 May 2022) Andrew Gillbard (appointed 10 May 2022) Robert Kerr (appointed 23 November 2022)

Secretary

James Allen

Charity Registration

Number

1147721

Company Registration

Number

08027716

The charity is incorporated in England.

Registered Office

2 Broadbridge Business Centre

Delling Lane Bosham Chichester West Sussex PO18 8NF

Independent Examiner

G W Schulz ACMA

Independent Examiners Ltd 2 Broadbridge Business Centre

Delling Lane

Bosham, Chichester

West Sussex PO18 8NF

Bankers

Barclays Bank

139-142 North Street

Brighton East Sussex BN1 1RU

TRUSTEES' REPORT

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2022.

Structure, governance and management

Nature of governing document

The Point Church is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Recruitment and appointment of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Organisational structure

The Trustees meet regularly through the year to supervise the operations of the church and to set policy but delegate the day to day operations to the vicar and his staff team.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Objectives and activities

Objects and aims

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Staffing

The Point has an excellent and committed staff team, and the Trustees would like to thank them on behalf of the whole church family. Some key staff changes took place in 2022 summarised below:

In May 2022 Barbara Redman retired, she had been the Church Administrator for 16 years and had served the church brilliantly in the role. She continues to be member of the church and serves in a number of key voluntary roles.

In September 2022 Michael Holt stepped down as Youth and Schools Worker to take up a role working with children and young people in residential care here in Mid Sussex. He had been the youth team leader for 3 years and had done an amazing job. He will continue to be a member of the church and serves in a voluntary capacity with his wife as one on the small group leaders.

TRUSTEES' REPORT

The Trustees were delighted to be able to appoint Dean Gargano as the new Youth and School Worker and he took up his role in September 2022. Dean has made an excellent start ensuring continuity in the youth ministry which is a key ministry in the church.

In November 2022 Simon Shorey completed his curacy with The Point and moved to Associate Vicar Role at St Mark's Church in Holbrook, Horsham. Simon had been an outstanding curate and will be very much missed by staff and church members alike.

Safeguarding

Safeguarding continues to be a priority at The Point. The Trustees are very grateful to Sarah Emmanuel for serving as Safeguarding Officer. Sarah leads The Point's Safeguarding Team comprising herself, the Vicar, Associate Vicar, Dale Marklew (Safeguarding Trustee), Liz Styles (Children's Pastor), Dean Gargano (Youth Pastor) and Ellie Zaragoza. This team ensures that training, safer recruitment, record keeping, policies and procedures are all up to date. Sarah is introduced to the church regularly as the person to contact with any concerns (or anyone else on the team), and her details are clearly displayed on the church Welcome Desk on a Sunday morning and on the church website. The annual NSPCC P.A.N.T.S presentation (helping children to keep themselves safe) was held in May 2022.

Mission opportunities

The Point's work in local schools was relaunched in 2022 following significant restrictions in the two previous years due to the pandemic. The work in 2022 included running assemblies in 4 local primary and 4 local secondary schools, continuing with the parent/toddler group in Hurstpierpoint and running the alpha course for young people.

The Trustees are delighted that the church has been able to keep up its regular financial commitment to its mission partners. The Point continues to support the following mission partners; Off the Fence, Befriended, Hope, Centre for Urban Mission (Nairobi), Hope House Haiti and Sam Leighton (YWAM). In addition, the church gave very generously to specific appeals to support these partners in 2022.

Small Groups

The church has around twelve 'small groups' that meet during the week that enable the church members to grow more like Christ and become family with one another. These small groups continued to be a key part of church life during 2022 and they nearly all moved back to face to face meetings in 2022 following the pandemic in the previous two years.

The Trustees would like to thank the small group leaders for all their hard work in running these groups which remain a key part of the community at The Point.

Pandemic Impact

Following the pandemic, the church has returned to around 75% of pre-pandemic Sunday attendance with a further 10% regularly attending online.

TRUSTEES' REPORT

Financial review

The Point's overall aim is to ensure that it has the resources and hence finances in place to deliver the vision to be "A transforming presence throughout Mid Sussex".

The vast majority of The Point's income in 2022 (around 95%) was through the church members giving. Members of the church gave very generously to appeals to support crisis in Ukraine and Pakistan as well as appeals to support the church mission partners. In total over £30k (including gift aid) was raised for these appeals in 2022.

Office rental costs in the Martlets, Burgess Hill increased in 2022 due to a rent review by the landlord, however the rate remains competitive.

Policy on reserves

The church aims to have three months worth of fixed overheads in reserves at any one time which equates to approximately £50,000. Unrestricted reserves at the balance sheet date amount to £84,728.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

TRUSTEES' REPORT

Statement of responsibilities

The Trustees (who are also the directors of The Point Church for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that can 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.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the charity on 26 April 2023 and signed on its behalf by:

Rev William Kemp

Trustee

Faith Fallon Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE POINT CHURCH

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 7 to 19.

Responsibilities and basis of report

As the charity's Trustees of The Point Church (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 Point Church 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 Chartered Institute of Management Accountants, 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 Point Church 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.

G W SCHUTZ ACMA

Independent Examiners Ltd

26 April 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds	Restricted funds	Total 2022 £	Total 2021 £
Income and Endowme	nts fro	om:			
Donations and legacies	3	326,665	10,722	337,387	343,097
Other trading activities	4	198	1,510	1,708	1,101
Investment income	5	16		16	3
Total income		326,879	12,232	339,111	344,201
Expenditure on:					
Raising funds	6	1,116	1,233	2,349	2,528
Charitable activities	7	344,249	11,653	355,902	348,354
Total expenditure		345,365	12,886	358,251	350,882
Net expenditure		(18,486)	(654)	(19,140)	(6,681)
Transfers between funds		(1,491)	1,491	Management and an advantage of the second	
Net movement in funds		(19,977)	837	(19,140)	(6,681)
Reconciliation of funds	5				
Total funds brought					
forward		106,199	9,865	116,064	122,745
Total funds carried					
forward	16	86,222	10,702	96,924	116,064

REGISTERED NUMBER: 08027716 BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	855	5,851
		855	5,851
Current assets			
Debtors	13	5,183	3,840
Cash at bank and in hand		94,695	129,449
		99,878	133,289
Creditors: Amounts falling due within one year	14	(3,809)	(23,076)
Net current assets		96,069	110,213
Net assets		96,924	116,064
Funds of the charity:			
Restricted income funds			
Restricted funds		10,702	9,865
Unrestricted income funds			
Unrestricted funds		86,222	106,199
Total funds	16	96,924	116,064

For the financial year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 19 were approved by the Trustees, and authorised for issue on 26 April 2023 and signed/on their behalf by:

Rev William Kemp

Robert Kerr Trustee

Trustee

The notes on pages 9 to 19 form an integral part of these financial statements.

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

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Point Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gift aid

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

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Furniture & equipment Office equipment Café equipment

Depreciation method and rate

33% on cost 33% on cost 25% on cost

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

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

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

Donations and legacies;	Unrestricted funds General £	Restricted funds	Total 2022 £	Total 2021 £
Donations Gift aid reclaimed Grants, including capital grants;	282,390 44,275	597 125	282,987 44,400	278,741 51,856
Grants from other charities	326,665	10,000 10,722	10,000 337,387	12,500 343,097

4 Income from other trading activities

Trading income;	Unrestricted funds General £	Restricted funds	Total funds £	Total 2021 £
Sale of books and CDs	198	_	198	<u>_</u>
Melting Pot Café sales		1,510	1,510	1,101
	198	1,510	1,708	1,101

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

5 Investment income

Interest receivable and similar income;	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable on bank deposits	16	16	3

6 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Restricted funds	Total 2022 £	Total 2021 £
Costs of books and CDs Melting Pot Café running	682	-	682	443
costs	434	1,233	1,667	2,085
	1,116	1,233	2,349	2,528

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

7 Expenditure on charitable activities

Premises costs Church running	Note	Unrestricted funds General £ 33,599	Restricted funds £	Total 2022 £ 35,177	Total 2021 £ 16,731
expenses		5,741	_	5,741	E 224
Equipment		118	_	118	5,321
Church outreach		481	_	481	1,371
Youth and children's activities Conference and		2,235	-	2,235	788 3,298
leadership training Church group		230	-	230	506
activities and events		10,356	40	10,396	1,031
Parish share		109,079	_	109,079	103,183
Emmanuel Centre Miscellaneous		1,528	35	1,563	5,861
expenses		926	_	926	2,818
Clergy expenses		12,279	_	12,279	13,159
Staff travel costs Publicity, printing		223	-	223	559
and postage Office and administration		5,614	-	5,614	5,073
expenses		6,625	_	6,625	8,217
Bank charges		317	_	317	171
Independent				317	1/1
examination		960	_	960	600
Depreciation		4,995	-	4,995	4,995
Grant funding of activities				.,000	4,555
Staff costs	8	59,417	-	59,417	76,806
Stall COStS	11	89,526	10,000	99,526	97,866
		344,249	11,653	355,902	348,354

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

8 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2022 £	2021 £	2022 £	2021 £
Grants	48,097	69,706	11,320	7,100

9 Trustees remuneration and expenses

The Rev William Kemp and Rev John Naudé, Trustees, are directly employed by the Diocese of Chichester and receive no remuneration direct from the charity. The parish share paid to the diocese during the year amounting to £109,079 (2021 - £103,183) is the church's contribution to the finances of the diocese covering the vicar's stipend, housing and pension, the costs incurred by the diocese training clergy and providing support services and a contribution to Church of England central costs.

The Rev Simon Shorey, curate, is paid by the Diocese of Chichester out of its training fund.

During the year the charity made the following transactions with Trustees:

Rev William Kemp

£4,260 (2021: £3,517) of expenses were reimbursed to Rev William Kemp during the year.

Rev John Naudé

£4,641 (2021: £5,563) of expenses were reimbursed to Rev John Naudé during the year.

Rev Simon Shorey

£3,378 (2021: £4,079) of expenses were reimbursed to Rev Simon Shorey during the year.

Reimbursements were for travel, council tax and utilities, and mobile phone expenses.

10 Related party transactions

Mr Nicholas Baldwin, the spouse of Susan Baldwin, a former Trustee, is a partner in the firm Baldwin Scofield Accountancy LLP. The charity paid fees to Baldwin Scofield Accountancy LLP to administer the payroll of the church amounting to £180 including VAT during the year (2021 - £958).

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

11 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	93,194	92,895
Social security costs	1,503	332
Pension costs	4,829	4,639
	99,526	97,866

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Employees	6	6

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

12 Tangible fixed assets

	Furniture and equipment £	Office equipment £	Café equipment £	Total £
Cost				
At 1 January 2022	73,116	14,948	10,482	98,546
At 31 December 2022	73,116	14,948	10,482	98,546
Depreciation				
At 1 January 2022	72,418	12,416	7,861	92,695
Charge for the year	542	1,833	2,621	4,996
At 31 December 2022	72,960	14,249	10,482	97,691
Net book value				
At 31 December 2022	156	699	***	855
At 31 December 2021	698	2,532	2,621	5,851

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

13 Debtors

Accrued income Other debtors	2022 £ 4,373 810 5,183	2021 £ 3,840 3,840
14 Creditors: amounts falling due within one year		
Oth annual tr	2022 £	2021 £
Other creditors Accruals	635 3,174	23,076
	3,809	23,076

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £4,829 (2021 - £4,639).

Contributions totalling £635 (2021 - \pm Nil) were payable to the scheme at the end of the year and are included in creditors.

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

16 Funds

	Balance at 1 January 2022 £	Incoming resources	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
General General Funds	106,199	326,879	(345,365)	(1,491)	86,222
Restricted funds Willow Way fund Children and Youth	9,033	_	-	-	9,033
fund	-	10,000	(10,000)	_	And .
Emmanuel Centre fund	48	17	(35)	_	30
Melting Pot fund Fellowship fund	784	1,510 705	(2,851)	1,491	150 1,489
	9,865	12,232	(12,886)	1,491	10,702
Total funds	116,064	339,111	(358,251)	New Control of the Co	96,924

Willow Way fund - The church historically received funding for outreach work in Willow Way, Hurstpierpoint.

Children and Youth fund - The grant received is used to part fund the salaries of the Children and Youth pastors to support Children and Youth work in the local area.

Emmanuel Centre fund - Emmanuel Centre (owned by Church Growth Trust) is a chapel in Ditchling that has been refurbished by a joint venture with The Point Church and Beacon Parish (Ditchling churches) and is now used by both churches.

Melting Pot fund - Melting Pot is a café run with volunteers by Hurstpierpoint churches in a community centre for the community.

Fellowship fund - The church received funding from its members to support both church members and those outside the church who were facing financial difficulties due to the pandemic.

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

Unrestricted funds	Balance at 1 January 2021 £	Incoming resources	Resources expended £	Balance at 31 December 2021 £
General				
General Funds	107,959	330,094	(331,854)	106,199
Restricted funds				
Willow Way fund	9,033	_		9,033
Children and Youth fund	-	10,000	(10,000)	-
Emmanuel Centre fund	2,905	3,004	(5,861)	48
Melting Pot fund	2,064	1,103	(3,167)	_
Fellowship fund	784			784
	14,786	14,107	(19,028)	9,865
Total funds	122,745	344,201	(350,882)	116,064

17 Analysis of net assets between funds

0100

Tangible fixed assets Current assets Current liabilities	Unrestricted funds General £ 855 89,176 (3,809)	Restricted funds £ - 10,702	Total funds at 31 December 2022 £ 855 99,878 (3,809)
Total net assets	86,222	10,702	96,924
Tangible fixed assets Current assets Current liabilities Total net assets	Unrestricted funds General £ 5,851 123,424 (23,076)	Restricted funds £ - 9,865	Total funds at 31 December 2021 £ 5,851 133,289 (23,076)