

Charity registration number 1127325 (England and Wales)

EASTLEIGH BAPTIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

EASTLEIGH BAPTIST CHURCH

CONTENTS

	Page
Trustees' report	1 - 9
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 26

EASTLEIGH BAPTIST CHURCH

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number 1127325

Principal Address: Eastleigh Baptist Church, Wells Place, Eastleigh SO50 5LJ

Trustees:

Rev David Ford - Minister, Team Leader and ex-officio trustee

Rev Christopher Walker - Youth Minister and ex-officio trustee

Emma Leggett Church - Operations Manager and ex-officio trustee

Toby Dodson - Community Minister and ex officio trustee

Bryan Zillwood (Treasurer) – re-elected 25/04/2025

Paul Wilton

Sally James

Sara Henry

Angela Knight

Jonathan Callen

Maria Tennent – resigned 25/04/2025

Jason Collins – re-elected 25/04/2025

Robert Ryder – re-elected 25/04/2025

Peter Dodd - re-elected 25/04/2025

Sian Whiffin

Olufemi Bodede

Lynette Davidson – (appointed 25/04/2024) (appointed as Church Secretary on 25/09/2024)

Trustees (other than the ex-officio trustees) are nominated from the membership of Eastleigh Baptist Church by the Church Members. These names are then circulated to the membership two weeks before the Annual Church meeting together with a short profile of the individual being nominated. A secret ballot then takes place at the AGM with newly elected trustees being required to receive a majority vote in their favour. Trustees are appointed for a term of 3 years.

Property Trust:

All the property owned by the Church is held in trust by The Baptist Union Corporation of Great Britain

Independent Examiner:

F J Wilde FCCA MBA DChA

Warner Wilde

4 Marigold Drive

Bisley

Surrey

GU24 9SF

Bank:

Lloyds Bank Eastleigh, Hampshire, SO50 9YT

EASTLEIGH BAPTIST CHURCH

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

REPORT OF THE TRUSTEES for 1st April 2024 to 31st March 2025

The Trustees present their report with the financial statements of the charity for 1st April 2024 to 31st March 2025.

The Trustees have adopted the provisions of the current Statement of Recommended Practice (SORP) (FRS102) "Accounting and Reporting by Charities".

OBJECTIVES AND ACTIVITIES

Objectives:

"The principal purpose of the Church is 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 UK and/or other parts of the world."

The Basis of the Baptist Union is:

- 1) That our Lord and Saviour Jesus Christ, God manifest in the flesh, is the sole and absolute authority in all matters pertaining to faith and practice, as revealed in the Holy Scriptures, and that each Church has liberty, under the guidance of the Holy Spirit, to interpret and administer His laws.
- 2) That Christian Baptism is the immersion in water into the Name of the Father, the Son, and the Holy Ghost, of those who have professed repentance towards God and faith in our Lord Jesus Christ who 'died for our sins according to the Scriptures; was buried and rose again the third day'.
- 3) That it is the duty of every disciple to bear personal witness to the Gospel of Jesus Christ, and to take part in the evangelisation of the world."

These principles have underlined all the Church has sought to do in the year (see narrative below).

MEMBERSHIP

Eastleigh Baptist Church is a member of the following organisations:

- Churches Together in Eastleigh
- Baptist Union of Great Britain
- Evangelical Alliance

PUBLIC BENEFIT

When planning Eastleigh Baptist Church programme of activities for the year, the Ministers & Trustees have considered the Charity Commission's guidance on public benefit and the specific guidance to charities on the advancement of religion by:

EASTLEIGH BAPTIST CHURCH

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

- Offering people the opportunity to gather together for worship, prayer and teaching at our range of Sunday services as well as our programme of midweek meetings.
- Providing pastoral care in a variety of ways e.g. visiting the sick, supporting families, providing practical help to people in need.
- Delivering a discipleship programme through our network of small groups and church weekends.
- Offering imaginative programmes for the teaching of Youth & Children in parallel with other relevant events.
- Promoting and supporting mission activities whose primary objective is to proclaim Jesus Christ, Saviour and Lord and who show the faith, love and hope of Christ in action at home and abroad.
- Social Action involvement in the Community through membership of Churches Together in Eastleigh.

RISK MANAGEMENT

The trustees have reviewed the work and activities of the church and the risks to which the church is open.

ACTIVITIES 1st April 2024 – 31st March 2025

In the Secretary's report for 2024-2025 the year reflected God's blessing and provision for the church.

Our Vision is being 'Family' – with our vision being put into practice as we continue:

- Listening to God and each other
- Building our relationship with God and one another and the centrality of Jesus
- Being Welcoming, Inclusive and Accepting
- Recognising the needs of others and our community
- Seeking God's Kingdom
- Recognising Discipleship – 'The Word' series enabling us to better understand God's voice.

Our sermon series 'The Word' continues, and after 15 months have reached John's Gospel in the New Testament. Using David's words – as a church we need to have an understanding that all scripture is God-breathed – so taking time over this series helps take his Word seriously and helps seek to find in all scripture God's heart and plan for all of creation.

Throughout the year the church celebrated Easter, a family 'Away Day' at Cosham Baptist Church allowing a time of fellowship, our Labyrinth season and a very busy Christmas Season. Other events also included Harvest Supper, 'stay to lunches' for new members, Men's Saturday breakfast gatherings, Space Academy holiday club for the youth and in the Autumn a Sunday evening Prayer Course – all of which provide different opportunities for church family to gather, learn and grow together.

EASTLEIGH BAPTIST CHURCH

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Months of planning goes into the Labyrinth experience which started on 11th November and was dismantled 27th November. Numerous schools are hosted, Labyrinth Saturday welcomed over 1,000 people through the front doors of the Church and the Escape Rooms were fully booked in a short time. The Labyrinth allows church family to serve in many ways and to reflect on the Story of Christmas in a way that may fuel conversations to further the Kingdom of God.

Wells Place coffee shop has become a key space for much of the community with takings being boosted by new initiatives which includes Board Game Café. 'Brunch' & 'Swaps' see the community connecting with EBC and fresh food is being served again in the café. Craft Café's and themed food days bring in regulars and we give thanks to the teams working hard to keep our 'Community Hub' alive.

Desborough Hall is a building project on a large scale. Whether the outcome is a refurbishment of the existing hall, a re-design, or a whole new build is being discerned by the church family. This is a large-scale project that will be present in the life of the church for many years to come.

As recently revealed, the Church Roof now also requires a large fund for repair. A time of prayer and discernment sees us wait to hear God's voice as we continue to listen as to how to move forward.

Church Membership

As of 31st March 2025, the number of Church Members was 213 (with 207 members on 31st March 2024).

To put this into perspective we had:

3 Members promoted to glory, 2 member resignations. were blessed with 11 new members and had the joy of 5 baptisms this year.

Ministry Team

The Ministry Team comprises of Rev David Ford (Team Leader), Rev Chris Walker (Youth Minister), Toby Dodson (Community Minister), Emma Leggett (Church Operations Manager).

Leadership Team Changes

The AGM was held on 25th April 2024. At the meeting one new deacon was elected, Lyn Bright (now Davidson), and Sara Henry, Jon Callen, Sally James and Angie Knight were re-elected for a further 3-year term.

Mission, Evangelism and Outreach

Supported Missions in 2024 - 25: BMS, Pamoja and CAP.

Wells Place Centre

Wells Place has welcomed more regular customers and has seen the return of various NHS Trusts, who use the conference facilities. One of the main secondary schools in Eastleigh has also started to use the facilities to host their governor meetings and the feedback has been very complimentary.

EASTLEIGH BAPTIST CHURCH

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Community engagement is one of the four focus areas as part of our family vision, and EBC joined Eastleigh Bid to further reach our community to promote events. Barton Peveril is also keen to be involved with the local community through volunteering and getting 'real life' experience for their students.

The prior year saw the Coffee Shop go through a change where prepackaged food was being used. However wastage was affecting the profit margin therefore the reintroduction of freshly made food by the catering team on the premises has reduced the catering expenses, and the Coffee Shop is in a better place than it was a year ago.

Small Group Ministry

Small group ministry remained stable through the year. Training for the leaders has been completed and will help leaders to ask necessary but challenging questions of their group members.

Material for the small group ministry is based on the church Sunday morning teaching plan, and the material has been well received by the groups that use it.

Leaders meet 4 times a year, and ChurchSuite now allows leaders to record their group attendance which will allow the church to provide a clear picture of how the small groups are functioning.

Community Ministry

The Baptist model of ministry encourages ministers to take a sabbatical allowing a time of resting, reflecting and recharging. Toby Dobson (Community Minister) took this time during June to August 2023. Having reflected during this time on the pace at which community ministry operates, the focus is on team building, training and involving many more pairs of hands to continue the incredible job everyone does.

Supporting our community through 'Renew Wellbeing', 'Reconnect' and 'First Friends' all provide a safe place for people to share life with others who are going through similar situations.

'The Choices Course' has been facilitated by EBC for more than 10 years now. 'The Recovery Stop group' has again been hosted at EBC since October 2020, and we are close to having our 400th attendee. These offer a support network to offer hope and identification for those in need.

Youth and Children's Work

Junior Church Creche- The creche is fully supervised on a Sunday morning (with 2 Leaders) and we have between 4-5 children on a Sunday morning. A few of the children have moved to Twinklers over the past year.

Twinklers (3 – 5 years) – celebrated another brilliant year, with more families joining. There were 12 children on the register (pre-school to Year R children) with 7 children in regular attendance.

The teaching curriculum has been teaching more parables and following a list of bible stories in chronological order.

The Team consists of 5 leaders and 5 helpers, all blessed with working with the children.

EASTLEIGH BAPTIST CHURCH

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

EPIC (School Y1 – Y6) – celebrated another fantastic year, with an average of 25 children joining us each Sunday, sometimes up to 30 children.

The children continue to astound with their knowledge, questions, thoughtful responses and energy. They care for and help each other, and the older children are always willing to support the young ones in activities.

Sunday morning topics have included Jesus as a child, the Fruits of the Spirit and People called by God.

With the number of children, splitting the group into 2 would be beneficial, however this does depend on the number of Leaders and helpers available.

Youth Work (Y7 – Y13) – The youth (both the young adults, and the leaders) have grown this year and shared several fantastic experiences. EBC are blessed to see the ways in which we see Jesus working through them.

Satellites Festival in September 2024, was a fantastic opportunity for our young people to grow in their understanding and practice of prayer. Witnessing the young people worship with hundreds of others was incredible.

Exam support, an unseen part of youth ministry, is increasingly vital to the young people. This can be a very challenging time, and the support offered gave encouragement and time for prayer.

#Trending is a weekly bible study group for 14 – 18-year-olds. A significant change was moving the meeting location back to church, as the size of the group needed a bigger space.

Topics explored included 'Dreams' and how God uses these to speak to people, 'Relationships' and 'Temptation'. The young people choose the subjects they wish to explore.

The Tuesday Thing is a weekly Bible study group for 11 – 14-year-olds. The past year has seen the group be far more creative using baking Manna, smoothie making the Fruits of the Spirit and making Pink Letters of encouragement shared during a Sunday service. The group have also welcomed visitors to come and speak to the group around different topics including discussion around Desborough Hall.

Pulse Lite supports youth aged between 11-14 year's old. They have looked at a central theme for each term. They have looked at interesting topics including 'What did Jesus do?' and 'What was Jesus like?'. In January they started exploring the new Youth Alpha which is going well.

Pulse Heavy/TKP have had a great year looking at topics like rest, time and eternity. Time was spent studying how to deal with life's challenges in a Godly way, particularly during exam season. Time was also spent after Satellites looking at how to stay connected with God.

Prayer continues for all our young people as they continue exploring their faith.

EASTLEIGH BAPTIST CHURCH

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Easter 2024

This is an incredibly momentous time of year. As a church family we give thanks for the Lent Course, Palm Sunday Service (run by Chris Walker and the Children's Ministry Team), Holy Week reflections on email, Maundy Thursday, Good Friday in Eastleigh Town centre, the Sunrise Service, and Easter morning Service.

We are continually blessed with how special each of these services are.

Christmas 2024

'Given' was the theme for Christmas this year.

God is our 'Wonderful Counsellor, Mighty God, Everlasting Father and Prince of Peace'.

The church experienced well attended services throughout the Christmas Season, filled with much love, joy, peace, time to be still, and reflective fulfilment.

Reflective Service in the Labyrinth was held on 17/11/2024

Crib Service was at 11.00am on 24/12/2024

Carol Service was at 7.00pm on 24/12/2024

Christmas Day Family Service was at 10.30am on 25/12/2024

Church Meetings

In total, 8 church meetings were held to agree and decide matters of strategy, mission, staffing, property and expenditure.

At the Church Meeting in March 2025, the below policies were raised as having undergone review. They were not reviewed during the meeting as the updates were not deemed as significant changes, and the review undertaken by the link Deacons was accepted by the Church.

- Safe to Belong (Adult at Risk Safeguarding Policy)
- Safe to Grow (Children's Safeguarding Policy)
- Safe to Attend (Health & Safety Policy)

ACHIEVEMENTS AND PERFORMANCE

Being a church is never about the activity. We are not measured by any other metric other than how faithful we are to the God who has called us.

EBC has been faithful to God's calling over the year. Where time and space has been given for God to work, where we have listened to God speaking to us, and where we have put others first, we have seen our shared life reflecting the nature and the hope of our God.

Our challenges are real, some are significant, but God's generosity shown to us leaves us with the challenge to respond to Him in gratitude by giving our time, talents, and finances.

EBC wait patiently and faithfully working with God to build His kingdom in Eastleigh.

EASTLEIGH BAPTIST CHURCH

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

2024/2025 was a year marked by continued financial pressure, with rising costs and a growing budget deficit. Yet we remain in a blessed position: our healthy reserves have given us breathing space to respond wisely and prayerfully. We have begun to address the deficit and remain committed to tackling it in the years ahead

In our general budget for 2024/2025, we anticipated a shortfall of just over £30,000, driven largely by high inflation and increased operating costs. However, by year-end, we were grateful to report a general fund surplus of nearly £9,000 (excluding property depreciation). This unexpected turnaround was made possible by several generous one-off donations and a trading profit of approximately £9,000

In addition to general giving, we received restricted donations totalling more than £16,000. These included gifts towards our Christmas Outreach, Community Ministry, the Delvin Knower Mission Fund, sponsorship of our Youth Intern's church placement, and support for our Youth Minister's Theology MA course.

We are deeply thankful to all who give so generously to the mission and ministry of EBC.

As of 31st March 2025, the charity held total funds of £1,820,756. Of this, £1,511,158 is invested in fixed assets (including property, equipment, and shares in Wells Place Centre CIC), with the remaining £309,598 represented by current assets and liabilities (cash at bank and debtors, less creditors).

Reserves policy

Our reserves policy is to maintain unrestricted cash funds of £120,400. These reserves serve two key purposes:

1. To ensure continuity in the event of short-term fluctuations in income or unexpected, uninsured costs.
2. To enable long-term decision-making without being constrained by short-term cash flow pressures.

At year-end, we held just under £244,200 in unrestricted cash funds (including designated funds), exceeding our target by nearly £123,800. In addition, our bank accounts held approximately £55,700 in restricted funds.

Our reserves also include the two properties valued at £643,900:

- **56 Desborough Road**, which provides accommodation for our caretaker and includes a room used as a church office.
- **163 Passfield Avenue**, our manse, which provides accommodation for our Ministry Team Leader and family — a standard provision for Baptist ministers under their terms of appointment.

EASTLEIGH BAPTIST CHURCH

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Principal funding sources

The majority of our income comes from the generous gifts of church members, supplemented by modest profits from trading activities

Pension Schemes

Our accredited ministers are enrolled in the Baptist Pension Scheme. All other staff have the option to join the NEST pension scheme.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Eastleigh Baptist Church is located in Wells Place, Eastleigh and is a member of the Baptist Union of Great Britain. The church was founded in 1896 and was first registered as a charity under a charitable trust deed. The Approved Governing Document (Constitution) was adopted on 23rd October 2008 and updated on 17th March 2022.

ORGANISATION STRUCTURE

The Managing Trustees have met 9 times during the year to address specific charity business issues, and those meetings were minuted. Additional meetings were also held to discuss strategic/visionary type matters. Some Trustees have an overseeing role for a particular aspect of the church's ministry.

Details of transactions with related parties are set out in the notes to the accounts.

The Managing Trustees produce an annual prediction of estimated expenditure, collecting and allocating gifts to the church, reclaiming tax from HMRC on gift aided income, paying members of staff, maintaining the financial accounts, and distributing monies to those in need.

A paid member of staff conducts the day-to-day administration of the Church.

The Managing Trustees have assessed the major risks to which the Church is exposed and are satisfied that systems are in place to mitigate exposure to major risks. These include having a comprehensive child protection policy, adults at risk policy, health and safety policies and fire policy.

All staff and volunteers who work regularly with children and adults at risk have a clear DBS check.

The Trustee's Report was approved by the Trustees on12 January 2026.....

and signed on their behalf by:.....

L DAVIDSON

EASTLEIGH BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EASTLEIGH BAPTIST CHURCH

I report to the trustees on my examination of the financial statements of Eastleigh Baptist Church (the charity) for the year ended 31 March 2025.

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.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.



F J Wilde FCCA MBA DChA

Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Date: 19 Janaury 2026

EASTLEIGH BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	325,860	17,357	343,217	283,450	41,110	324,560
Charitable activities	4	61,129	-	61,129	57,144	-	57,144
Other trading activities	5	59,624	-	59,624	56,453	-	56,453
Investments	6	4,871	214	5,085	5,250	213	5,463
Total income		451,484	17,571	469,055	402,297	41,323	443,620
Expenditure on:							
Raising funds	7	-	-	-	-	87	87
Charitable activities	8	447,822	38,258	486,080	444,174	46,662	490,836
Total expenditure		447,822	38,258	486,080	444,174	46,749	490,923
Net income/(expenditure)		3,662	(20,687)	(17,025)	(41,877)	(5,426)	(47,303)
Transfers between funds		-	-	-	3,581	(3,581)	-
Net movement in funds	11	3,662	(20,687)	(17,025)	(38,296)	(9,007)	(47,303)
Reconciliation of funds:							
Fund balances at 1 April 2024		908,273	929,508	1,837,781	946,569	938,515	1,885,084
Fund balances at 31 March 2025		911,935	908,821	1,820,756	908,273	929,508	1,837,781

All income and expenditure derive from continuing activities.


EASTLEIGH BAPTIST CHURCH

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	15		1,511,158		1,539,893
Current assets					
Debtors	16	17,857		19,544	
Investments	17	2		2	
Cash at bank and in hand		300,146		295,554	
		318,005		315,100	
Creditors: amounts falling due within one year	18	(8,407)		(17,212)	
Net current assets			309,598		297,888
Total assets less current liabilities			1,820,756		1,837,781
The funds of the charity					
Restricted income funds	19		780,821		801,508
Restricted funds - revaluation	19		128,000		128,000
Unrestricted funds	20		756,426		752,764
Unrestricted funds - revaluation	20		155,509		155,509
			1,820,756		1,837,781

The financial statements were approved by the trustees on 12/01/2026


 B Zillwood
 Trustee

EASTLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Eastleigh Baptist Church is an association, constituted 23 October 2008.

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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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.

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 or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

EASTLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2%-5% on cost or valuation
Fixtures and fittings	10%-20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

EASTLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

1.10 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.

1.11 Retirement benefits

The charity contributes to the Baptist Union Pension Scheme or the National Employment Savings Trust (NEST) for our ministers and other employees. Contributions payable are charged to the Statement of Financial Activities in the period to which they relate. See note 22 for further information on pension liabilities.

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 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	323,860	15,357	339,217	283,450	41,110	324,560
Legacies	2,000	2,000	4,000	-	-	-
	<u>325,860</u>	<u>17,357</u>	<u>343,217</u>	<u>283,450</u>	<u>41,110</u>	<u>324,560</u>

EASTLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts						
Donations and Gifts	261,588	14,395	275,983	232,664	32,917	265,581
Gift Aid	62,270	962	63,232	51,330	8,193	59,523
Other	2	-	2	(544)	-	(544)
	<u>323,860</u>	<u>15,357</u>	<u>339,217</u>	<u>283,450</u>	<u>41,110</u>	<u>324,560</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
EBC		
Sales	5,083	6,033
WPC		
Sales	2,802	5,327
Ancillary trading income	33,564	25,639
Charitable rental income	19,680	20,145
	<u>61,129</u>	<u>57,144</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	50,165	44,970
Other income	9,459	11,483
	<u>59,624</u>	<u>56,453</u>

EASTLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Interest receivable	4,871	214	5,085	5,250	213	5,463

7 Expenditure on raising funds

	Restricted funds 2025 £	Restricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	-	87

EASTLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

	EBC 2025 £	WPC 2025 £	Total 2025 £	EBC 2024 £	WPC 2024 £	Total 2024 £
Direct costs						
Staff costs	202,693	67,500	270,193	190,437	60,750	251,187
Depreciation and impairment	33,242	1,488	34,730	34,129	772	34,901
Missions and donations	31,423	-	31,423	26,823	-	26,823
Staff training and expenses	14,102	476	14,578	10,693	666	11,359
Premises	56,830	10,953	67,783	81,422	11,623	93,045
Management and admin	11,817	1,605	13,422	11,963	2,003	13,966
Communications	2,156	-	2,156	1,951	-	1,951
Equipment	1,775	-	1,775	4,530	-	4,530
Outreach, youth and children	16,652	-	16,652	16,252	-	16,252
Service resources and events	8,607	-	8,607	8,832	-	8,832
Sundry expenses	-	479	479	-	285	285
Catering	-	21,274	21,274	-	23,741	23,741
Bank charges	292	270	562	490	736	1,226
	<u>379,589</u>	<u>104,045</u>	<u>483,634</u>	<u>387,522</u>	<u>100,576</u>	<u>488,098</u>
Gifts given	545	-	545	425	-	425
Share of support and governance costs (see note 10)						
Governance	<u>1,888</u>	<u>13</u>	<u>1,901</u>	<u>1,848</u>	<u>465</u>	<u>2,313</u>
	<u>382,022</u>	<u>104,058</u>	<u>486,080</u>	<u>389,795</u>	<u>101,041</u>	<u>490,836</u>
Analysis by fund						
Unrestricted funds	<u>343,764</u>	<u>104,058</u>	<u>447,822</u>	<u>343,150</u>	<u>101,024</u>	<u>444,174</u>
Restricted funds	<u>38,258</u>	<u>-</u>	<u>38,258</u>	<u>46,645</u>	<u>17</u>	<u>46,662</u>
	<u>382,022</u>	<u>104,058</u>	<u>486,080</u>	<u>389,795</u>	<u>101,041</u>	<u>490,836</u>

9 Grants payable

	EBC 2025 £	EBC 2024 £
Grants to institutions:		
Other	<u>545</u>	<u>425</u>

EASTLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Support costs allocated to activities

	EBC 2025 £	Total 2024 £
Governance	1,901	2,313

Governance costs comprise:	2025 £	2024 £
Independent examination fee	1,668	1,638
Accountancy	-	210
Legal and professional	233	465
	1,901	2,313

11 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,668	1,638
Depreciation of owned tangible fixed assets	34,730	34,901

EASTLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Trustees

Remuneration is authorised under section 20 of the Constitution in respect of the Ministers who are also trustees. They may receive reasonable remuneration for their employment in the service of the church notwithstanding that they are trustees of the church. Employment and remuneration of other trustees is permitted under the Constitution with the approval of the Church Members' Meeting.

The following remuneration related to employment (Stipend/salary and pension contributions) were paid:

	Total 2025	Total 2024
Youth Minister - Christopher Walker	36,717	35,499
Community Minister - Toby Dodson	35,388	34,214
Operations Manager - Emma Leggett	37,784	36,553
Minister - David Ford	37,271	36,035

The ministers (David Ford, Christopher Walker and Toby Dodson) are provided with accommodation as part of their terms of employment. David Ford and his family occupy the church-owned manse. Christopher Walker, Toby Dodson and their families occupy properties that they own, so the church leases these properties in order to provide them as manses.

The following rent payments for leasing these manses were:

	2025	2024
Christopher Walker	6,120	4,118
Narelle Walker (spouse of Christopher Walker)	6,120	4,118
Toby Dodson	8,730	8,237

Payments totaling £1,495.67 were paid during the year to 1 trustee in respect of reimbursed expenses.

The ministry team also received support for Council Tax, water, mobile phones and mentoring which totalled £8,575 during the year.

Emma Leggett's MA course is being funded by the church. The fees for 2024/2025 were £3,281.
Chris Walker's MA course and related expenses are being funded by the church. The total cost for 2024/2025 was £2,718.

13 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
11	12

EASTLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Employees

(Continued)

Employment costs	2025 £	2024 £
Wages and salaries	237,699	221,911
Social security costs	12,279	10,903
Other pension costs	20,215	18,373
	<u>270,193</u>	<u>251,187</u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>160,124</u>	<u>154,667</u>

Key management personnel: Youth Minister, Community Minister, Operations Manager and Minister who are also trustees.

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2024	1,627,000	164,128	1,791,128
Additions	-	5,995	5,995
	<u>1,627,000</u>	<u>170,123</u>	<u>1,797,123</u>
At 31 March 2025	1,627,000	170,123	1,797,123
Depreciation and impairment			
At 1 April 2024	102,416	148,819	251,235
Depreciation charged in the year	27,570	7,160	34,730
	<u>129,986</u>	<u>155,979</u>	<u>285,965</u>
At 31 March 2025	129,986	155,979	285,965
Carrying amount			
At 31 March 2025	<u>1,497,014</u>	<u>14,144</u>	<u>1,511,158</u>
At 31 March 2024	<u>1,524,584</u>	<u>15,309</u>	<u>1,539,893</u>

EASTLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Tangible fixed assets

(Continued)

The church's main property was revalued as at 31 December 2019, by S Farndell MRICS and S Knight MRICS of Jones Lang Lasalle, on a fair value basis at £950,000, which the trustees believed to be a reasonable estimate of the value to the church. For depreciation purposes, the valuation has been apportioned £185,000 to the land and the remainder between the various buildings.

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	8,982	10,178
Other debtors	5,555	6,136
Prepayments and accrued income	3,320	3,230
	<u>17,857</u>	<u>19,544</u>

17 Current asset investments

	Notes	2025 £	2024 £
Investments in subsidiaries	23	<u>2</u>	<u>2</u>

18 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	3,133	3,799
Trade creditors	908	4,682
Other creditors	566	3,782
Accruals and deferred income	3,800	4,949
	<u>8,407</u>	<u>17,212</u>

EASTLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Freehold property	743,587	-	(18,450)	-	725,137
Delvin Knower Mission fund	18,194	2,214	-	-	20,408
Specific charities and misc gifts	14,460	15,267	(19,196)	-	10,531
Phase 2 building funds	24,695	50	-	-	24,745
Coffee shop remodelling	572	40	(612)	-	-
	<u>801,508</u>	<u>17,571</u>	<u>(38,258)</u>	<u>-</u>	<u>780,821</u>
Revaluation reserve	128,000	-	-	-	128,000
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
	-	-	-	-	-
Freehold property	762,038	12,500	(30,951)	-	743,587
Delvin Knower Mission fund	16,729	1,465	-	-	18,194
Specific charities and misc gifts	7,054	18,958	(11,551)	-	14,461
Phase 2 building funds	24,695	-	-	-	24,695
Coffee shop remodelling	-	8,400	(4,247)	(3,581)	572
	<u>810,515</u>	<u>41,323</u>	<u>(46,749)</u>	<u>(3,581)</u>	<u>801,508</u>
Revaluation reserve	128,000	-	-	-	128,000
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

The Specific Charities and Miscellaneous Gifts Fund represents monies collected for other specific charitable causes and purposes.

The restricted funds are held as bank balances, other than the freehold property.

The Phase 2 Building Fund represents donations held towards the building costs of phase 2 of the development of Wells Place Centre.

The Delvin Knower Mission Fund is for funding of mission work, both home and abroad.

EASTLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General	719,333	451,259	(447,822)	(13,915)	708,855
Phase 2 Building Funds	22,850	-	-	-	22,850
Delvin Knowler Fund	3,233	-	-	(3,233)	-
Sanctuary Chairs	12,000	-	-	-	12,000
Property Maintenance	(4,652)	-	-	16,748	12,096
Community Events	-	225	-	-	225
Volunteer events	-	-	-	400	400
	<u>752,764</u>	<u>451,484</u>	<u>(447,822)</u>	<u>-</u>	<u>756,426</u>
Revaluation reserve	<u>155,509</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>155,509</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General	749,725	402,297	(436,270)	3,581	719,333
Phase 2 Building Funds	22,850	-	-	-	22,850
Delvin Knowler Fund	3,233	-	-	-	3,233
Sanctuary Chairs	12,000	-	-	-	12,000
Property Maintenance	3,252	-	(7,904)	-	(4,652)
	<u>791,060</u>	<u>402,297</u>	<u>(444,174)</u>	<u>3,581</u>	<u>752,764</u>
Revaluation reserve	<u>155,509</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>155,509</u>

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	658,020	853,138	1,511,158
Current assets/(liabilities)	253,915	55,683	309,598
	<u>911,935</u>	<u>908,821</u>	<u>1,820,756</u>

EASTLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	668,305	871,588	1,539,893
Current assets/(liabilities)	239,968	57,920	297,888
	<u>908,273</u>	<u>929,508</u>	<u>1,837,781</u>

22 Related party transactions

The following disclosable related party transactions occurred during the year:

Robert Walker (father of Rev Chris Walker), Sally James and Sara Henry occasionally received a free lunch while working as volunteer helpers in the coffee shop. Other coffee shop volunteers are also entitled to a free lunch.

David Ford and Christopher Walker are trustees of the Southern Counties Baptist Association (SCBA). Eastleigh Baptist Church gave £16,140 to the SCBA Home Mission fund. We aim to give 5% of expected unrestricted donations plus any restricted donations given for the Home Mission.

The aggregated sum of donations from related parties for 2024/25 is £56,586.

2023/24: £77,885.

23 Subsidiaries

These financial statements are separate charity financial statements for Eastleigh Baptist Church.

Details of the charity's subsidiaries at 31 March 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Wells Place Centre CIC	UK	Dormant	Ordinary	100.00	100.00

Wells Place Centre CIC is a dormant company as at 31 March 2025.

EASTLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

24 Pensions

The Church is a participating employer the Baptist Pension Scheme ("the Scheme"), which is a separate legal entity administered by the Pension Trustee (Baptist Pension Trust Limited). The Scheme, previously known as the Baptist Ministers Pension Fund, started in 1925. At the beginning of the financial year, the scheme comprised of a defined benefits scheme which was closed to future accrual on 31 December 2011 and a defined contribution plan which was opened in January 2012. The assets of the Scheme are held separately from those of the Employer and the other participating employers.

For the current financial year, the pension provision for members of the Scheme is being made through the Defined Contribution (DC) Plan. In general, members pay 8% of their Pensionable Income and employers pay 6% of members' Pensionable Income into individual pension accounts, which are operated and managed on behalf of the Pension Trustee by Broadstone Corporate Benefits Ltd. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members if they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Aviva Limited. Furthermore, members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%.

In October 2024, the insurance company Just Group completed a buy out of the liabilities of the closed defined benefit scheme. From that date any remaining liability of the participating scheme members to defined benefit scheme ceased and the £1 per month deficit contributions payable by the participating employers which were agreed in the recovery plan approved in August 2022 also ceased from that date. Administration of the closed defined benefit scheme transferred from the pension trustees to Just Group from that date.

The Ministers are eligible to join the Scheme.