

# **Poulner Baptist Chapel**

**A Charitable Company  
Limited by Guarantee**

## **Annual Report and Financial Statements for the Year Ending 31 December 2024**

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The following do not form part of the statutory financial statements:

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**Poulner Baptist Chapel**  
**A Charitable Company**  
**Limited by Guarantee**

COMPANY and CHARITY INFORMATION  
FOR THE YEAR ENDED 31 December 2024

**DIRECTORS/TRUSTEES:**

Adam Skirton  
Andrew Clarke  
Susan Baker  
Dennis Meech (appointed June 2024)

Ben Williams  
Liz Kynaston (term of office ended February 2025)  
Ian Turner

**SECRETARY:** Andrew Clarke

**REGISTERED OFFICE:** Linford Road, Hangersley  
Ringwood, Hampshire BH24 3HZ

**COMPANY REGISTERED NUMBER** 07448613

**REGISTERED CHARITY NUMBER** 1139509

**ACCOUNTANTS:** Kimball Smith Limited  
Brewery House  
High Street, Twyford  
Winchester, Hampshire SO21 1RG

**Poulner Baptist Chapel**  
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REPORT OF THE DIRECTORS / TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024

The Directors/Trustees present their report with the financial statements of the company for the year ended 31 December 2024.

**Principal Activities**

We continue to have a full programme of activities- some of which are livestreamed - either online via Church Online, YouTube, Zoom and other platforms. The principal activities of the charitable company during the 2024 were:

- Organising services for the purpose of Christian worship and learning as appropriate - in the building, online or out of doors.
- Arranging children's, young people's and family activities within a safe environment.
- Offering support to individuals with whom the church has contact from time to time, giving mentoring, comfort, help and encouragement as the needs arise.
- Supporting overseas works of a similar nature in various parts of the world.
- Working with other local churches for combined activities where this is beneficial to church members and/or the community at large.

**Achievement and Performance**

We continue to welcome a diverse congregation to our events, with specific events for families, ladies, older folk, children and youth. Numbers have continued to increase and we are now enjoying increasing numbers most Sundays.

We held three formal Members' Meetings which kept Members informed of major matters – such as proposals for family friendly outreach events, overseas mission trips, and financial pressures. A weekly Bulletin is also produced with up-to-date information about forthcoming events etc. as well as using social media (Facebook) to keep our community and church goers informed.

Currently there are six employees - the Senior Pastor, the Administrator, the Caretaker / Facilities Manager (part-time) the Youth and Children's Worker, a part-time (two days per week) Pastor-in-Training post as part of our support for one of our Members while studying at Moorlands College – who also supports the technical aspects of our ministry. There is also one part time (one day per week) Online Church Support Worker who looks after media content, preparing material for livestreamed events.

Numbers fluctuate for activities for children and young people – both during the week and the various groups on Sundays as we share the good news of Jesus with the children. The parent/carer and toddler group (Pop up ‘n Play) is proving very popular. We have also held a number of “Family Fun Days” which have proved worthwhile.

Our ‘Family Time’ events which are held on a monthly basis have proved very popular and are increasing in numbers with local families, the majority of which are from outside of the church family. It has been great to see the progression from attendance at the toddler group to these family activity events.

‘Food for Thought’ - which is a short service followed by a lunch - has met throughout the year. Numbers remain stable (but there is room for more) but those that do come along enjoyed a series of talks entitled “Wisdom for Today” and “Heroes of Faith” as well as a two-course lunch and a quiz or something similar. We have been blessed by performances by the local Poulner Junior School choir.

For those who are available during the working day the Step Out walking group provides an opportunity for a gentle stroll through our beautiful countryside – and also a chance to chat and share a thought or two.

The Mission Group continues to deal with our mission focus – both at home and overseas – with particular emphasis on those individuals and Mission organisations that, as a church, we provide significant support (see also Appendix B). We continue to “meet” with our overseas mission partners via Zoom - and they have been able to benefit from our online services. From time to time our overseas mission partners have been able to visit us in person. We also supported the annual Shoebox appeal at Christmas. A Team took part in a mission trip to Uganda to support the work of the African Children’s choir.

The Trustees have updated a few of its policies during the year, including those relating to safeguarding and pastoral care. We are committed to complying with the regulations that apply to us as a Charitable Company – including health and safety, food hygiene and safeguarding.

We worked together with other local churches on various events (including at Christmas and at Easter), commemorating the King’s Coronation and – in cooperation with the local Council supported some community events. As in previous years, we have provided Easter and Christmas food bags for needy families. Alongside the charity STARF we hosted a Christmas party for 60 children (10 from each school) of their most vulnerable/needy children. For some this was the first party they had ever been to. We have also worked with *Love Ukraine (Ringwood)* in supporting refugees from the war in Ukraine who are staying in the local area.

Since 2021 we have partnered with Empower (a local company) to set up a hardship fund (see Note 6 – Appendix A) to provide support for families – generally via the local schools. This has grown to such an extent that a separate organisation – *Stronger Together Across Ringwood and Fordingbridge* - has been set up and is now registered with the Charity Commission as a Charitable Incorporated Organisation (CIO).

The Leadership Team (which includes the Trustees) wish to express their thanks to the staff, the team of volunteers (about 90) that make what happens happen, the Members for their support, those that attend the various events, those who give sacrificially to provide the financial resources needed – but most of all to God Himself, without Whom nothing worthwhile would have happened.

## Financial Position

The Directors / Trustees have reviewed the financial position on the three revenue funds (further details are in the Financial Statements and the Appendices of this report) and note the following:

General Fund: As can be seen from Appendix A the performance on the unrestricted element of the General Fund in 2024 resulted in a small surplus of £275.

Mission Fund: This Fund deals with the church's support for overseas and home mission. Taking one year with another it spends according to its income and the small surplus at the end of 2024 will be used to support relevant mission activity in future years. Further details are in Appendix B.

Property Fund: This fund was established in 2015 to cover the costs of any major property and equipment related issues. Spending from this fund needs the specific approval of Directors / Trustees (see also Appendix C). There were no major costs in 2024 but Deacons have drawn up a list of such works that will be required in 2025 and beyond. Mainly because of a legacy from a former Member, the deficit brought forward at the beginning of 2024 has been cleared.

## DIRECTORS

The directors, who are also trustees, shown below have held office during the period 1 January 2024 to the date of this report

Adam Skirton  
Andrew Clarke  
Susan Baker  
Dennis Meech (appointed June 2024)

Ben Williams  
Liz Kynaston (term of office ended February 2025)  
Ian Turner

## LIMITED BY GUARANTEE

The company is limited by guarantee and the members have a liability of a maximum of £10 per member if the charity should be wound up whilst he or she is a member, for the payment of charity's debts and liabilities.

This report has been prepared in accordance with the special provisions of the Companies Acts relating to small companies.

## RISK MANAGEMENT STATEMENT

The Directors / Trustees acknowledge their responsibility to identify, assess and manage risks. There is a risk management policy which sets out the process for identifying risks. All major risks are assessed on an event basis for one-off events and reviewed at least annually for the routine activities.

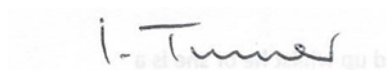
## PUBLIC BENEFIT STATEMENT

The charity's objects for the public benefit are to advance the Christian Faith in accordance with the statement of faith in Ringwood, Hampshire and in such other parts of the world as the Trustees may from time to time think fit and to fulfil such other purposes as are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.

The Church rules include: "The Church shall be committed to worldwide missionary enterprise and a percentage (normally 20%) of its general income shall be allocated to the support of mission activity in the UK and overseas". The accepted split between the Mission Group's responsibility and "local evangelism" is 17% and 3% respectively - based on actual unrestricted income (including Gift Aid) in the previous year. So - based on relevant income in 2023 - the amount designated for the Mission Group in 2024 was £31,320 (see paragraph 4 below) and for "local evangelism" £5,530. Taking the cost from the various expenditure heads (catering, books etc, service expenses, local evangelism etc) events such as the *Alpha* and *Alive* courses, family outreach events etc the total comes to just over £5,740— very slightly over target. It is also worth noting that £3,740 was spent from the Community Fund on events associated with the in-town events etc

Specific grants to relieve individual hardship are considered by the pastors and elders as and when the need arises. We have done quite a few referrals to Foodbank over the course of the year for various struggling families in the community who are known to the church and who trust us to refer them.

ON BEHALF OF THE DIRECTORS / TRUSTEES:

A handwritten signature in black ink, appearing to read "I. Turner". The signature is written in a cursive style and is positioned above a faint, light blue horizontal line.

Director / Trustee

Date: 21 October 2025

**Poulner Baptist Chapel**  
A Charitable Company  
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| Statement of Financial Activity - Year to 31 December 2024 |  |               |                    |                  |                  |  |             |              | A detailed breakdown of the figures for 2023 is shown on the next page. |                  |
|--|--|---------------|--------------------|------------------|------------------|--|-------------|--------------|---|------------------|
|  |  | Revenue Funds |                    |                  |                  |  |             |              |   |                  |
|  |  | Notes         | Unrestricted Funds | Designated Funds | Restricted Funds |  | Total Funds | Capital Fund | Total All Funds   | Total Funds 2023 |
|  |  |               | £                  | £                | £                |  | £           | £            | £   | £                |
| Incoming Resources   |  |               |                    |                  |                  |  |             |              |   |                  |
| Incoming resources from generated funds                    |  |               |                    |                  |                  |  |             |              |   |                  |
| Voluntary income   |  | 1             | 185,512            | 37,896           | 156,203          |  | 379,611     |              | 379,611   | 370,701          |
| Activities for generating funds                            |  | 2             | 12,685             |                  |                  |  | 12,685      |              | 12,685  | 13,197           |
| Investment income  |  |               | 1,034              |                  |                  |  | 1,034       |              | 1,034   | 872              |
| Incoming resources from charitable activities              |  | 3             | 3,908              |                  |                  |  | 3,908       |              | 3,908   | 2,980            |
| Total incoming resources:                                  |  |               | 203,139            | 37,896           | 156,203          |  | 397,238     | 0            | 397,238   | 387,750          |
| Resources Used   |  |               |                    |                  |                  |  |             |              |   |                  |
| Costs of generating funds                                  |  |               |                    |                  |                  |  |             |              |   |                  |
| Costs of generating voluntary income                       |  | 4             | 382                |                  |                  |  | 382         |              | 382   | 1,188            |
| Charitable activities                                      |  | 5             | 200,109            | 31,560           | 196,291          |  | 427,960     | 65,000       | 492,960   | 439,501          |
| Governance costs   |  | 6             | 2,373              |                  |                  |  | 2,373       |              | 2,373   | 3,618            |
| Total resources used:                                      |  |               | 202,864            | 31,560           | 196,291          |  | 430,715     | 65,000       | 495,715   | 444,307          |
| Net incoming/outgoing resources:                           |  |               | 275                | 6,336            | (40,088)         |  | (33,477)    | (65,000)     | (98,477)  | (56,557)         |
| There were no other recognised gains or losses             |  |               |                    |                  |                  |  |             |              |   |                  |
| Net movement in funds:                                     |  |               | 275                | 6,336            | (40,088)         |  | (33,477)    | (65,000)     | (98,477)  | (56,557)         |
| Total Funds Brought Forward:                               |  |               | 23,322             | 6,626            | 68,748           |  | 98,696      | 780,000      | 878,696   | 935,253          |
| Total Funds Carried Forward:                               |  | 7             | 23,597             | 12,962           | 28,660           |  | 65,219      | 715,000      | 780,219   | 878,696          |
| Represented by:  |  |               |                    |                  |                  |  |             |              |   |                  |
| Revenue Funds  |  |               |                    |                  |                  |  |             |              |   |                  |
| General Fund   |  | Appendix A    | 23,597             | 12,500           | 28,555           |  | 64,652      |              | 64,652  | 104,570          |
| Mission Fund   |  | Appendix B    |                    | 219              | 105              |  | 324         |              | 324   | 459              |
| Property Fund  |  | Appendix C    |                    | 243              | 0                |  | 243         |              | 243   | (6,333)          |
| Total Revenue Funds:                                       |  |               | 23,597             | 12,962           | 28,660           |  | 65,219      |              | 65,219  | 98,696           |
| Capital Fund   |  | 8             |                    |                  |                  |  |             | 715,000      | 715,000   | 780,000          |
| Total All Funds  |  |               | 23,597             | 12,962           | 28,660           |  | 65,219      | 715,000      | 780,219   | 878,696          |
|  |  |               |                    |                  |                  |  |             |              |   |                  |

**Poulner Baptist Chapel**  
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***Previous Year's Comparative Figures***

| Statement of Financial Activity - Year to 31 December 2023 |            |                    |                  |                  |                |                 |                 |                  |
|--|------------|--------------------|------------------|------------------|----------------|-----------------|-----------------|------------------|
|  | Notes      | Revenue Funds      |                  |                  |                | Capital Fund    | Total All Funds | Total Funds 2022 |
|  |            | Unrestricted Funds | Designated Funds | Restricted Funds | Total Funds    |                 |                 |                  |
|  |            | £                  | £                | £                | £              | £               | £               | £                |
| <b>Incoming Resources</b>                                  |            |                    |                  |                  |                |                 |                 |                  |
| Incoming resources from generated funds                    |            |                    |                  |                  |                |                 |                 |                  |
| Voluntary income   |            | 154,958            | 30,600           | 185,143          | 370,701        |                 | 370,701         | 321,910          |
| Activities for generating funds                            |            | 13,197             |                  |                  | 13,197         |                 | 13,197          | 925              |
| Investment income  |            | 872                |                  |                  | 872            |                 | 872             | 216              |
| Incoming resources from charitable activities              |            | 2,980              |                  |                  | 2,980          |                 | 2,980           | 12,995           |
| <b>Total incoming resources:</b>                           |            | <b>172,007</b>     | <b>30,600</b>    | <b>185,143</b>   | <b>387,750</b> | <b>0</b>        | <b>387,750</b>  | <b>336,046</b>   |
| <b>Resources Used</b>                                      |            |                    |                  |                  |                |                 |                 |                  |
| Costs of generating funds                                  |            |                    |                  |                  |                |                 |                 |                  |
| Costs of generating voluntary income                       |            | 1,188              |                  |                  | 1,188          |                 | 1,188           | 103              |
| Charitable activities                                      |            | 170,629            | 40,699           | 163,173          | 374,501        | 65,000          | 439,501         | 395,483          |
| Governance costs   |            | 3,618              |                  |                  | 3,618          |                 | 3,618           | 3,620            |
| <b>Total resources used:</b>                               |            | <b>175,435</b>     | <b>40,699</b>    | <b>163,173</b>   | <b>379,307</b> | <b>65,000</b>   | <b>444,307</b>  | <b>399,206</b>   |
| <b>Net incoming/outgoing resources:</b>                    |            | <b>(3,428)</b>     | <b>(10,099)</b>  | <b>21,970</b>    | <b>8,443</b>   | <b>(65,000)</b> | <b>(56,557)</b> | <b>(63,160)</b>  |
| <i>There were no other recognised gains or losses</i>      |            |                    |                  |                  |                |                 |                 |                  |
| <b>Net movement in funds:</b>                              |            | <b>(3,428)</b>     | <b>(10,099)</b>  | <b>21,970</b>    | <b>8,443</b>   | <b>(65,000)</b> | <b>(56,557)</b> | <b>(63,160)</b>  |
| <b>Total Funds Brought Forward:</b>                        |            | 26,750             | 16,725           | 46,778           | 90,253         | 845,000         | 935,253         | 998,413          |
| <b>Total Funds Carried Forward:</b>                        |            | <b>23,322</b>      | <b>6,626</b>     | <b>68,748</b>    | <b>98,696</b>  | <b>780,000</b>  | <b>878,696</b>  | <b>935,253</b>   |
| <b>Represented by:</b>                                     |            |                    |                  |                  |                |                 |                 |                  |
| Revenue Funds  |            |                    |                  |                  |                |                 |                 |                  |
| General Fund   | Appendix A | 23,322             | 12,500           | 68,748           | 104,570        |                 | 104,570         | 82,998           |
| Mission Fund   | Appendix B |                    | 459              | 0                | 459            |                 | 459             | 4,734            |
| Property Fund  | Appendix C |                    | (6,333)          | 0                | (6,333)        |                 | (6,333)         | 2,521            |
| <b>Total Revenue Funds:</b>                                |            | 23,322             | 6,626            | 68,748           | 98,696         |                 | 98,696          | 90,253           |
| Capital Fund   |            |                    |                  |                  |                | 780,000         | 780,000         | 845,000          |
| <b>Total All Funds</b>                                     |            | <b>23,322</b>      | <b>6,626</b>     | <b>68,748</b>    | <b>98,696</b>  | <b>780,000</b>  | <b>878,696</b>  | <b>935,253</b>   |



**Poulner Baptist Chapel**  
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| <b>Balance Sheet as at 31 December 2024</b> |            |        |        |   |                                       |
|---|------------|--------|--------|---|---------------------------------------|
|   |            |        |        |   | <i>As at 31<br/>December<br/>2023</i> |
|   | Notes      | £      | £      | £   | £                                     |
| <b>Fixed Assets</b>                         | 12         |        |        | 715,010                                   | 780,010                               |
| <b>Current Assets:</b>                      |            |        |        |   |                                       |
| Debtors                                     | 13         | 22,031 |        |   | 8,606                                 |
| Cash at Bank and in Hand                    | 14         | 50,813 |        |   | 96,793                                |
|   |            |        | 72,844 |   | 105,399                               |
| <b>Liabilities:</b>                         |            |        |        |   |                                       |
| Creditors falling due within one year       | 15         |        | 7,635  |   | 6,713                                 |
|   |            |        |        | 65,209                                    | 98,686                                |
| Total Assets less Current Liabilities:      |            |        |        | 780,219                                   | 878,696                               |
|   |            |        |        | <b>Total Net Assets less Liabilities:</b> | <b>878,696</b>                        |
|   |            |        |        | <b>780,219</b>                            | <b>878,696</b>                        |
| <b>Represented by:</b>                      |            |        |        |   |                                       |
| Revenue Funds:                              |            |        |        |   |                                       |
| General Fund                                | Appendix A |        | 64,652 |   | 104,570                               |
| Mission Fund                                | Appendix B |        | 324    |   | 459                                   |
| Property Fund                               | Appendix C |        | 243    |   | (6,333)                               |
|   |            |        |        | 65,219                                    | 98,696                                |
| Capital Fund                                | 12         |        |        | 715,000                                   | 780,000                               |
|   |            |        |        | <b>Total Funds:</b>                       | <b>878,696</b>                        |
|   |            |        |        | <b>780,219</b>                            | <b>878,696</b>                        |

The notes on pages 11 to 15 form part of these financial statements

**Poulner Baptist Chapel**  
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STATEMENT BY DIRECTORS / TRUSTEES

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025. The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The directors who are also trustees acknowledge their responsibilities for:

(a) ensuring the company keeps accounting records which comply with the Companies Acts and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of the Companies Acts relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with other relevant regulations.

The financial statements were approved by the Directors / Trustees on 15 September 2025 and were signed on their behalf by a Trustee and the Treasurer.

We confirm that as directors and trustees we have met our duty in accordance with the Companies Acts to:

- ensure that the company has kept proper accounting records;
- prepare financial statements which give a true and fair view of the state of the company as at 31 December 2024 and of its activities for that period in accordance with Section 1A of Financial Reporting Standard 102 (effective January 2016); and
- follow the applicable accounting policies, subject to any material departures disclosed and explained in the notes to the financial statements.



Director (Treasurer) 21 October 2025

**Poulner Baptist Chapel**  
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**ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with Section 1A of Financial Reporting Standard 102 (effective January 2016).

**Tangible fixed assets**

Depreciation is provided at appropriate annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter. See also note 12 below.

**Pension costs and other post-retirement benefits**

The Company complies with the requirements of the Workplace Pension Regulations but does not operate a pension scheme of its own – contributions from employees and the Company are paid into approved pension funds.

**Going Concern**

The accounts have been prepared on a going concern basis on the assumptions that the charity will continue to receive financial support from various sources as and when required.

**Reserves:**

The Directors/Trustees believe that the Charitable Company should hold sufficient balances on its general account to allow it to continue operating even if there was a significant reduction in the level of giving.

The Directors/Trustees believe that the minimum level of these balances should be the equivalent of three months' operating costs on general (not specifically funded) activity calculated and reviewed annually. On the basis of expectations for expenditure for 2025 this will be in the order of £60,000. The balance on unrestricted and designated funds at the beginning of 2025 was £36,559 – depleted in 2023 and 2024 because of reduced giving and the unexpected expenditure on replacing the boilers (see Appendix C). The Directors/Trustees expect to increase the level of reserves during 2025.

**Poulner Baptist Chapel**  
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NOTES TO THE FINANCIAL STATEMENTS

**1. Voluntary Income:**

This includes sums recovered under Gift Aid arrangements.

**2. Activities for generating funds:**

This relates to payments for the use of the premises by outside bodies and to sales of books etc.

**3. Incoming resources from charitable activities:**

The total includes income from miscellaneous donations and recharges.

**4. Costs of generating voluntary income:**

This relates to money spent on publicity.

**5. Charitable activities:**

PBC spends the money it receives in meeting its Objects as defined in its Constitution. Further analysis of spending can be found in the Appendices.

**6. Governance costs:**

These are costs relating to legal and accounting costs and are made up as shown

| <b>Audit and legal fees</b>    | <b>£</b>     | <b><u>2023 (£)</u></b> |
|--------------------------------|--------------|------------------------|
| DBS checks                     | 419          | 453                    |
| Accounts inspection            | 888          | 850                    |
| Copyright etc fees (songs etc) | 373          | 1,544                  |
| Stewardship                    | 500          | 500                    |
| Other                          | 193          | 271                    |
|                                | <b>2,373</b> | <b>3,618</b>           |

**7. Total Funds Carried Forward:**

The general funds carried forward as at 31 December 2024 are £64,652 of which £23,597 is unrestricted and £41,055 is designated / restricted. See the Appendices for further details.

**8. Capital Fund:**

The balance of the Fund is £715,000 and represents the written down value of the Freehold Building (see also note 12 below).

**9. Taxation:**

No liability to UK corporation tax arose on ordinary activities for the year ended 31 December 2024 as this is a registered charity.

**10. Transactions with Directors:**

One of the Directors / Trustees (Adam Skirton) is employed by the Charity under terms approved by the Charity Commission and he received emoluments (including employer's oncosts) of less than £60,000 (2023: less than £60,000). No sums were paid to other Directors / Trustees for their work as a Director / Trustee.

The Company complies with the requirements of the Workplace Pension Regulations but does not operate a pension scheme of its own – contributions from employees and the Company are paid into approved pension funds.

**11. Ultimate controlling party:**

The charitable company is under the control of its members and no one member has sufficient voting rights to control it. In accordance with Sections 790M & 790ZA of the Companies Act 2006, Adam Skirton (Director / Trustee and Senior Pastor) has been designated as the Person with Significant Control.

## 12. Fixed Assets:

The freehold of the building is held by Church Growth Trust, who have agreed that the asset value should be shown in PBC's accounts. It has been agreed with them (and the Company's Independent Accounts Examiner) that the asset value should be written down over 20 years from 2015 at £65,000 per annum. This depreciation is shown in the Capital Fund (see also note 8 above).

| <b>Assets 2024</b>            | Freehold<br>Property | Digital sound<br>desk | Live-<br>streaming etc<br>equipment | Office<br>equipment | Other Church<br>equipment | Total          |
|-------------------------------|----------------------|-----------------------|-------------------------------------|---------------------|---------------------------|----------------|
| <b>Cost</b>                   | £                    | £                     | £                                   | £                   | £                         | £              |
| As at 1 January 2024          | 1,296,277            | 4,323                 | 31,027                              | 2,582               | 13,306                    | 1,347,515      |
| Additions                     |                      |                       |                                     |                     |                           | 0              |
| Disposals                     |                      |                       |                                     | (2,582)             | (13,306)                  | (15,888)       |
| As at 31 December 2024        | 1,296,277            | 4,323                 | 31,027                              | 0                   | 0                         | 1,331,627      |
| <b>Depreciation</b>           |                      |                       |                                     |                     |                           |                |
| As at 1 January 2024          | 516,277              | 4,318                 | 31,022                              | 2,582               | 13,306                    | 567,505        |
| Charged in year               | 65,000               |                       |                                     |                     |                           | 65,000         |
| On disposal                   |                      |                       |                                     | (2,582)             | (13,306)                  | (15,888)       |
| Met from gifts/donations      |                      |                       |                                     |                     |                           | 0              |
| Met from General Fund         |                      |                       |                                     |                     |                           | 0              |
| As at 31 December 2024        | 581,277              | 4,318                 | 31,022                              | 0                   | 0                         | 616,617        |
| <b>Net Book Value</b>         |                      |                       |                                     |                     |                           |                |
| <b>As at 31 December 2024</b> | <b>715,000</b>       | <b>5</b>              | <b>5</b>                            | <b>0</b>            | <b>0</b>                  | <b>715,010</b> |
| As at 31 December 2023        | 780,000              | 5                     | 5                                   | 0                   | 0                         | 780,010        |

**13. Debtors:**

Debtors are made up as shown:

All amounts due have been received by the date of this report.

The payment in advance – Babble - relates to a termination payment to Babble Cloud Limited in respect of discontinued telephone services. It will be charged to the General Fund over four years (the remaining life of the contract).

|                                 | <u>£</u> | <u>2023 (£)</u> |
|---------------------------------|----------|-----------------|
| HMRC - Gift Aid                 | 5,393    | 6,899           |
| NHS Baby clinic                 | 0        | 420             |
| Payment in advance - Babble     | 5,600    | 0               |
| Payments in advance - other     | 4,238    | 287             |
| Gifts for 2024 received in 2025 | 6,800    | 1,000           |
|                                 | 22,031   | 8,606           |

**14: Bank and cash balances:**

These are made up as shown.

|                      | <u>£</u> | <u>2023 (£)</u> |
|----------------------|----------|-----------------|
| CAF Current Account  | 21,342   | 21,452          |
| CAF Deposit Account  | 14,866   | 59,906          |
| Lloyds Current       | 425      | 1,492           |
| Kingdom Bank deposit | 14,140   | 13,903          |
| Cash                 | 40       | 40              |
|                      | 50,813   | 96,793          |

**15. Creditors:**

Those falling due within one year are made up as shown.

All amounts due have been paid by the date of this report.

|                       | <u>£</u> | <u>2023 (£)</u> |
|-----------------------|----------|-----------------|
| Special Mission Gifts | 1,881    | 2,583           |
| Gas and electricity   | 3,252    | 2,213           |
| Other                 | 2,502    | 1,917           |
|                       | 7,635    | 6,713           |

**Poulner Baptist Chapel  
A Charitable Company  
Limited by Guarantee**

**Independent Examiner's Report to the trustees/directors of the charitable company for the year ended 31 December 2024**

**Report of the Independent Examiner to the trustees/directors on the accounts of the Charitable Company**

I report on the financial statements of the Charitable Company (Charity) which have been prepared in accordance with the Charities Act 2011 and Section 1A of Financial Reporting Standard 102 effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, under the historical cost convention and the accounting policies set out in these accounts.

**Respective responsibilities of trustees/directors and examiner**

As described in these accounts the Charity's trustees/directors are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

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

- examine the accounts under section 145 of the 2011 Act.
- to follow the procedures laid down in the General Directions given by the Commission under section 145(5)(b) of the 2011 Act.
- to state whether particular matters have come to my attention.

**Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees/directors concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities' legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.



The procedures undertaken do not provide all the evidence that would be required in an audit and information supplied by the trustees/directors in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report, I obtained assurances from the trustees/directors of all material matters.

### **Independent Examiner's Statement, report, and opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that:

no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with the Charities Acts and the Companies Acts,

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Acts and the Companies Acts.

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

The date upon which my opinion is expressed is 22 October 2025

A handwritten signature in dark ink, reading "Ken Stratton", with a horizontal line underneath.

Ken Stratton FMAAT  
Kimball Smith Limited, Brewery House  
High Street, Twyford  
Winchester, Hampshire SO21 1RG

**Poulner Baptist Chapel**  
**A Charitable Company**  
**Limited by Guarantee**

APPENDICES

The appendices provide a more detailed analysis of the income and expenditure on the three revenue accounts of the Charitable Company. They are in a similar format as the draft Financial Statements presented to the Members in March 2025.

They do not form part of the Statutory Financial Statements.

There are three appendices:

|             |                |
|-------------|----------------|
| Appendix A: | General Fund   |
| Appendix B: | Mission Fund   |
| Appendix C: | Property Fund. |

**Poulner Baptist Chapel**  
**A Charitable Company**  
**Limited by Guarantee**

| General Fund 2024                                 |                |                           |                |      |                |
|---|----------------|---------------------------|----------------|------|----------------|
|   | Unrestricted   | Designated<br>/Restricted | Total          | Note | 2023           |
|   | £              | £                         | £              |      | £              |
| <b>Income:</b>                                    |                |                           |                |      |                |
| General giving                                    | 180,372        |                           | 180,372        | 1    | 152,181        |
| Associated Gift Aid                               | 36,116         |                           | 36,116         | 2    | 33,377         |
|   | 216,488        |                           | 216,488        |      | 185,558        |
| less designated for Mission Group                 | 31,320         |                           | 31,320         | 3    | 30,600         |
| Available for general use                         | 185,168        |                           | 185,168        |      | 154,958        |
| Interest on bank deposits                         | 1,034          |                           | 1,034          |      | 872            |
| Gifts for employee costs                          |                | 31,178                    | 31,178         | 4    | 33,370         |
| Community Fund                                    |                | 982                       | 982            | 5    | 2,486          |
| Crisis Fund                                       |                | 18,605                    | 18,605         | 6    | 56,210         |
| Christmas Offering (2023 and 2022)                |                | 11,873                    | 11,873         | 7    | 31,574         |
| Christmas Offering (2024)                         |                | 4,486                     | 4,486          | 7    |                |
| Other gifts, donations etc                        | 343            | 14,811                    | 15,154         | 8    | 8,999          |
|   |                |                           | 0              |      |                |
| <b>Total income:</b>                              | <b>186,545</b> | <b>81,935</b>             | <b>268,480</b> |      | <b>288,469</b> |
| <b>Net Expenditure:</b>                           |                |                           |                |      |                |
| Employees   | 130,395        | 31,178                    | 161,573        | 4    | 143,935        |
| Premises  | 16,888         |                           | 16,888         | 9    | 8,240          |
| Transport   | 0              |                           | 0              | 10   | 1,100          |
| Administration etc                                | 23,066         |                           | 23,066         | 11   | 20,322         |
| Crisis Fund                                       |                | 18,119                    | 18,119         | 6    | 70785          |
| "Ministry" and Outreach                           | 3,155          |                           | 3,155          | 12   | 5,065          |
| Catering etc                                      | 4,073          |                           | 4,073          | 13   | 3,316          |
| Youth and Children                                | 3,069          |                           | 3,069          | 14   | 2,546          |
| Audit and legal fees                              | 2,373          |                           | 2,373          | 15   | 3,618          |
| Community Fund                                    |                | 3,738                     | 3,738          | 5    | 4056           |
| Christmas offering (2022 and 2023 - paid in 2024) |                | 53,600                    | 53,600         | 7    | 0              |
| Other Expenses                                    | 3,251          | 15,493                    | 18,744         | 16   | 14,968         |
| <b>Total net expenditure:</b>                     | <b>186,270</b> | <b>122,128</b>            | <b>308,398</b> |      | <b>277,951</b> |
| Net Position [surplus/(deficit)]                  | 275            | (40,193)                  | (39,918)       |      | 10,518         |
| Balance brought forward 1 January:                | 23,322         | 81,248                    | 104,570        |      | 64,337         |
| <b>Balance carried forward 31 December:</b>       | <b>23,597</b>  | <b>41,055</b>             | <b>64,652</b>  | 17   | <b>74,855</b>  |
|   |                |                           |                |      |                |

The notes are on the next pages.

## Notes to the General Fund:

1. General giving is that which has not been designated for any particular use.
2. Gift Aid is claimed from HMRC according to the regulations that apply. Where gifts have been made for specific purposes, any appropriate Gift Aid has been included in that amount (such as Employee costs – see note 4 below).
3. As agreed by the Trustees, the amount designated for the Mission Group is 17% of the previous year's unrestricted general giving (see also Appendix B).
4. Salaries includes employer's oncosts (including pensions – PBC is fully compliant with the regulations on workplace pensions). Some choose to give specifically to the cost of salaries and the figure here includes the appropriate Gift Aid. The detail of how employee costs are made up is:

| <b>Employees:</b>                           | <u>£</u> | <u>2023 (£)</u> |
|---|----------|-----------------|
| Salaries (incl. Employer's NI, pension etc) | 160,599  | 142,999         |
| Staff travelling and subsistence            | 974      | 936             |
|   | 161,573  | 143,935         |
| <u>less specific gifts</u>                  | 31,178   | 33,370          |
|   | 130,395  | 110,565         |

5. Specific gifts have been received for the Community Fund. The balance on the fund at end December 2024 is a deficit of £370 – see note 17 below.
6. During the course of 2024 STARf (Stronger Together Across Ringwood and Fordingbridge) became a registered charitable organisation and all funds held by PBC were passed over to them. The balance on PBC's own Crisis Fund is £2,844 - see also note 17 below.
7. The total of the 2022 Christmas offering (including that given in 2022 is £11,020 and this was our contribution to the cost of the Schools Inclusion Worker (employed by Citizen's Advice) who is now in place and the total amount was paid over in 2024.

The 2023 Christmas Fund totalled £42,580 – and this was shared between Acts 4 Sharing (for additional van) and STARf (to support mental health counselling for children in local schools).

The balance on the 2024 Christmas Fund at 31 December was £4,486. Further gifts of £37,897 were received in January 2025 – making the total available for distribution of £42,383. This will be shared between the two projects – 34,942 for a debt counsellor provided by CAP – Christians Against Poverty) and £7,441 for PBC's family outreach events. This split is in accordance with the donors' express wishes.

8. This includes regular church activities for which a nominal charge is made – such as Food for Thought, Pop-up 'n' Play etc. and other unspecified donations. See also note 17 below
9. Premises costs are made up as shown below. The majority of the income is from the NHS for the childcare clinics on Wednesdays and Fridays. Included in "maintenance etc" is the costs associated with the work on the grounds (£2,695). As predicted and reported previously to Trustees, energy costs in 2024 were significantly higher than in 2023.

|                                 |          |                 |
|---------------------------------|----------|-----------------|
| <b>Premises:</b>                | <u>£</u> | <u>2023 (£)</u> |
| Maintenance etc                 | 8,493    | 6,486           |
| Energy, water etc               | 18,169   | 10,327          |
| Equipment                       | 2,911    | 1,872           |
|                                 | 29,573   | 18,685          |
| <u>less</u> "use of PBC" income | 12,685   | 10,445          |
|                                 | 16,888   | 8,240           |

10. Costs shown here for 2023 are for minibus hire for travel to and from DTI agreed by Trustees to be met from the proceeds from the sale of minibus and van in previous years (see note 17 below). There were no such costs in 2024.

11. Administration costs are made up as below. The additional costs for telephones in 2024 relate to the payment of a termination fee to a previous supplier, as previously reported (see also note 15 on page 15).

|  |          |                 |
|--|----------|-----------------|
| <b>Administration etc.</b>                         | <u>£</u> | <u>2023 (£)</u> |
| Book, publications, tracts, leaflets and printing: | 4,526    | 4,669           |
| Postage, telephones, stationery                    | 8,900    | 6,822           |
| Publicity  | 382      | 1,188           |
| Insurances   | 2,885    | 4,085           |
| Office equipment and IT                            | 7,532    | 6,410           |
|  | 24,225   | 23,174          |
| <u>less</u> sales of books etc                     | 1,159    | 2,852           |
|  | 23,066   | 20,322          |

12. Expenditure on "Ministry" and Outreach cost is made up as below. Many of the costs associated with "local outreach events" – such as Alpha courses, Family events, messy church – are included in the relevant other budgets.

|                                |          |                 |
|--------------------------------|----------|-----------------|
| <b>"Ministry" and Outreach</b> | <u>£</u> | <u>2023 (£)</u> |
| Visiting speakers              | 2,491    | 2,513           |
| Service expenses               | 414      | 2,471           |
| Local outreach events          | 250      | 912             |
|                                | 3,155    | 5,896           |
| <u>less</u> specific gifts     | 0        | 831             |
|                                | 3,155    | 5,065           |

13. There were significantly more "with food" events in 2024 than expected (does not include Food for Thought for which a charge is made).

14. Costs associated with youth, children and family events and services are included below. Some family events were met from the Community Fund.

|                                     |          |                 |
|-------------------------------------|----------|-----------------|
| <b>Youth, Children and Families</b> | <u>£</u> | <u>2023 (£)</u> |
| Expenses                            | 5,818    | 4,596           |
| <u>less</u> income from activities  | 2,749    | 2,050           |
|                                     | 3,069    | 2,546           |

15. Audit and legal expenses are made up as set out below. The figure for Copyright etc fees includes those associated with live streaming services – and only a part year was billed in 2024 due to changes in CCL's charging arrangements.

| <b>Audit and legal fees</b>    | <b>£</b>     | <b>2023 (£)</b> |
|--------------------------------|--------------|-----------------|
| DBS checks                     | 419          | 453             |
| Accounts inspection            | 888          | 850             |
| Copyright etc fees (songs etc) | 373          | 1,544           |
| Stewardship                    | 500          | 500             |
| Other                          | 193          | 271             |
|                                | <b>2,373</b> | <b>3,618</b>    |

16. The restricted element of Other Expenses includes those associated with matters referred to in note 8 above. The detail of unrestricted expenditure is as follows:

| <b>Other Expenses</b>                      | <b>£</b>     | <b>2023 (£)</b> |
|--|--------------|-----------------|
| Volunteer expenses                         | 507          | 596             |
| Subscriptions (incl. Evangelical Alliance) | 1,996        | 1,380           |
| Training                                   | 624          | 3,360           |
| Depreciation                               | 0            | 10              |
| Misc / other                               | 124          | 25              |
|  | <b>3,251</b> | <b>5,371</b>    |

17. The balances on the delegated/restricted element of the General Fund are as follows:

|  | <b>£</b>      |
|--|---------------|
| Christmas 2024   | 4,486         |
| Crisis Fund (see note 6 above)                               | 2,844         |
| Community Fund (see note 5 above)                            | (370)         |
| Proceeds from sale of van and minibus<br>(see note 12 above) | 3,476         |
| <i>Love Ringwood</i> (see note 9 above)                      | 361           |
| <i>Love Ukraine</i> (Ringwood)                               | 23,326        |
| Other (see note [i] below)                                   | 6,932         |
|  | <b>41,055</b> |

Note [i] This represents sums given but not yet used for such matters as Food for Thought and Pop up 'n' Play and set aside for personal support.

**Poulner Baptist Chapel**  
**A Charitable Company**  
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| Mission (Group) Fund 2024                                    |               |               |               |      |                |
|--|---------------|---------------|---------------|------|----------------|
|  | Designated    | Restricted    | Total         | Note | 2023           |
|  | £             | £             | £             |      | £              |
| <b>Income</b>  |               |               |               |      |                |
| Designated element of general giving<br>(including Gift Aid) | 31,320        |               | 31,320        | 1    | 31,320         |
| Special appeals and specific gifts                           |               | 27,196        | 27,196        | 2    | 27,753         |
| Uganda mission trip  |               | 32,597        | 32,597        | 3    | 0              |
| Harvest Offering   |               | 5,990         | 5,990         | 4    | 1,687          |
| <b>Total income:</b>   | <b>31,320</b> | <b>65,783</b> | <b>97,103</b> |      | <b>60,760</b>  |
| <b>Expenditure</b>   |               |               |               |      |                |
| General Mission support                                      | 31,060        |               | 31,060        | 5    | 31,532         |
| Special appeals and specific gifts                           |               | 27,091        | 27,091        | 2    | 30,783         |
| Uganda mission trip  | 500           | 32,597        | 33,097        | 3    | 0              |
| Harvest Offering   |               | 5,990         | 5,990         | 4    | 2,000          |
| <b>Total expenditure:</b>                                    | <b>31,560</b> | <b>65,678</b> | <b>97,238</b> |      | <b>64,315</b>  |
| Net Position [(deficit) / surplus]                           | (240)         | 105           | (135)         |      | (3,555)        |
| Balance brought forward 1 January:                           | 459           | 0             | 459           |      | 459            |
| <b>Balance carried forward 31 December:</b>                  | <b>219</b>    | <b>105</b>    | <b>324</b>    | 6    | <b>(3,096)</b> |

The notes on the Mission (Group) Fund are set out below:

1. See note 3 in Appendix A and the Public Benefit Statement on page 3.
2. The details of special appeals and specific gifts are shown below. All amounts received have been passed on.

| <b>Special Appeals and Specific Gifts</b><br>(includes Gift Aid where appropriate) |               |
|--|---------------|
|  | £             |
| Matizas**  | 21,241        |
| Uganda (Jenef)   | 403           |
| Tear Fund  | 1,336         |
| Bible Society (from boxes)   | 375           |
| Wycliffe   | 150           |
| Acts 4 Sharing   | 313           |
| Partakers  | 530           |
| Other  | 2,848         |
|  | <b>27,196</b> |

\*\* This includes £1,700 for Study Bibles.

- 3 The Uganda Mission Trip covered its costs (with a £500 contribution from the Designated Fund to cover insurances) – and included some support for projects in Uganda.
4. The 2024 Harvest offering was passed to John Matiza (to provide motorcycles for school chaplains in and around Harare - £3,130) and to Bible Education Services (for literature for schools in Brazil - £2,860).
5. General support for mission is as follows:

| <b>General Mission Support:</b>    | <b>£</b>      | <b>2023 (£)</b> |
|------------------------------------|---------------|-----------------|
| Regular donations:                 |               |                 |
| Matizas                            | 5,820         | 5,820           |
| Acts 4 Sharing (A4S)               | 4,560         | 4,560           |
| Partakers                          | 4,560         | 4,560           |
| Wycliffe (Leoma)                   | 2,640         | 2,640           |
| J & A Whalen                       | 4,560         | 4,560           |
| Gatehouses                         | 1,920         | 1,920           |
| David Piksa                        | 120           |                 |
| Adam Feake                         | 4,560         | 4,340           |
|                                    | <b>28,740</b> | <b>28,400</b>   |
| Other gifts                        |               |                 |
| Whalens - travel                   |               | 300             |
| University Christian Unions        | 300           | 100             |
| Matizas - Study Bibles             | 500           |                 |
| Zamuchiya (Zimbabwe)               | 100           |                 |
| Matizas (Lay evangelist training)  |               |                 |
| Lay evangelist training (Zimbabwe) |               | 1,000           |
| SMILE International (Zimbabwe)     | 300           | 250             |
| Walk Through the Bible             | 300           | 300             |
| Christmas Gifts                    | 400           | 500             |
| Bibles for Uganda                  |               | 250             |
| Uganda Mission Trip                | 500           |                 |
| Other                              | 420           | 432             |
|                                    | <b>2,820</b>  | <b>3,132</b>    |
|                                    |               |                 |
| Total for year:                    | <b>31,560</b> | <b>31,532</b>   |
|                                    |               |                 |



**Poulner Baptist Chapel**  
**A Charitable Company**  
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**Property Fund:**

- 1 This Fund was set up in 2015 by transferring the balance on the Building Fund to this Fund. Spending in 2023 relates to the replacement boiler for heating the main element of the building. This has been partly funded by specific gifts – but there remained a deficit at the end of 2023.
- 2 There was no major items of expenditure charged to this Fund in 2024 – but gifts (including a legacy) were sufficient to mean that the Fund ends 2024 with a small positive balance.
- 3 The details are as follows:

| <b>Property Fund 2024</b>                   |                   |                   |              |  |                |
|---|-------------------|-------------------|--------------|--|----------------|
|   | <b>Designated</b> | <b>Restricted</b> | <b>Total</b> |  | <b>2023</b>    |
|   | £                 | £                 | £            |  | £              |
| <b>Income:</b>                              |                   |                   |              |  |                |
| Donations received (including Gift Aid)     | 243               | 6,333             | 6,576        |  | 7,550          |
| Total income                                | <b>243</b>        | <b>6,333</b>      | <b>6,576</b> |  | <b>7,550</b>   |
| <b>Expenditure:</b>                         |                   |                   |              |  |                |
| No expenditure in 2024                      |                   |                   |              |  |                |
| Boiler replacement                          |                   |                   | 0            |  | 16,404         |
| Total Expenditure:                          | 0                 | 0                 | 0            |  | 16,404         |
| Net Position [(deficit) / surplus]          | 243               | 6,333             | 6,576        |  | (8,854)        |
| Balance brought forward at 1 January        | 0                 | (6,333)           | (6,333)      |  | 2,521          |
| <b>Balance carried forward 31 December:</b> | <b>243</b>        | <b>0</b>          | <b>243</b>   |  | <b>(6,333)</b> |
|   |                   |                   |              |  |                |