

HAYLING ISLAND BAPTIST CHURCH

England & Wales · Charity number 1146412

Details

Other names HIBC

Status Registered

Legal form Other

Registered 2012-03-15

Register [View on the Charity Commission register](#)

Contact

Address 274 Sea Front
Hayling Island
Hampshire
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Website www.haylingislandbaptist.org.uk

Activities

Objects: 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 UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD.

Activities: Regular public worship, prayer, preaching and teaching; Communion; evangelism and mission; the teaching, encouragement, welcome and inclusion of young people; nurture and growth of Christian disciples; education and training for Christian and community service; giving and encouraging pastoral care.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£72,199	£55,652	-	-
2023-12-31	£69,975	£49,372	-	-
2022-12-31	£124,470	£14,837	-	-
2021-12-31	£44,313	£14,927	-	-
2020-12-31	£33,022	£11,700	-	-

Trustees

Name	Role	Appointed
Anne Hallitt		2025-05-20
Claire Elizabeth Roberts		2026-02-24
David Bithell		2025-05-20
Elizabeth Jane Cruikshank		2026-02-24
Geraint Roberts		2026-02-24
Janet Elizabeth Grey		2026-02-24
Marcus John Ball		2026-02-24
Robert Haywood		2025-02-25
Sally Patricia Mary Griffiths		2023-05-16

HAYLING ISLAND BAPTIST CHURCH

England & Wales - Charity number 1146412

Accounts

Hayling Island Baptist Church

**ANNUAL REPORT AND STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31 OF DECEMBER 2024**

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester, West Sussex
PO20 7EG

Hayling Island Baptist Church

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Hayling Island Baptist Church

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1146412
START OF FINANCIAL YEAR	1st January 2024
END OF FINANCIAL YEAR	31st December 2024
TRUSTEES SERVING DURING THE YEAR 2024	Revd Richard Ellingham Mrs Millie Billett - Resigned on 20.05.2025 Mrs Christy Kalfas - Resigned on 20.05.2025 Mrs Janet Eaves - Resigned on 20.05.2025 Mrs Sally Griffiths Dr Patricia Priest Anne Hallitt - Appointed on 20.05.2025 David Bithell - Appointed on 20.05.2025 Robert Haywood - Treasurer - Appointed on 25.02.2025
SECRETARY	Mrs Sally Griffiths
GOVERNING DOCUMENT	Constitution Document adopted on 23 Nov 2011, revised on the 11th April 2016
OBJECTIVES	<p>The principal purpose of the Church is the advancement of the Christian faith according to the principals of the Baptist Denomination.</p> <p>The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.</p>
REGISTERED ADDRESS	Hayling Island Baptist Church 274 Sea Front Hayling Island PO11 0AZ
BANKING	Nat West
INDEPENDENT EXAMINER	Independent Examiners Ltd The Grain Store Appledram Lane South Chichester West Sussex PO20 7EG

Hayling Island Baptist Church

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Membership

The Church currently has a membership of 53. This year we have had 2 new members join the church; 3 members have been removed from our membership list because they have either died or have indicated that they no longer wish to be part of the church. Sunday worship continues to take place in Hayling Island Community Centre (HICC). Our Service begins at 1000 and attracts a regular congregation averaging 62 people. The overall breakdown by age of our church attendance numbers are as follows:

Children under 11:	1
Young People 11-16:	0
Young Adults 17-20:	0
Adults 21-29:	0
Adults 30-65:	30
Seniors 66+:	41

The Church Members Meeting

During 2024 there were 4 'regular' church members meetings with an average attendance of 81% of the total church membership. In addition to these meetings, the Trustees called three other church members meetings to make specific decisions relating to financial matters, Trustees Annual Reports (TAR's) and the manse property. The average attendance at these meetings was 66%.

Young Peoples Work

Sunday Club

The aim of the Sunday Club is to introduce young hearts and minds to Jesus through Christian teaching based on the Bible. The Sunday Club consists of 4 teachers and 3 helpers who share this responsibility.

Attendance at Sunday Club has varied across the year, but generally we have between 1-4 children who are usually the grandchildren of members of the congregation. In January we had a number of weeks with no children in attendance; However, in the summer months the Sunday Club had some very busy sessions!

We hold planning meetings about once a quarter to discuss teaching materials and decide on our programme. Our teaching materials are aimed at primary aged children. Throughout the year we have covered various themes, currently we are looking at characters from the Bible. We have also covered the miracles of Jesus, and we have delivered the "ALF" material which is a programme of sessions exploring God's plan in sending Jesus to us. Apart from the ALF material we resource materials from various free websites enabling us to share the Bible story and complete a related craft, word search puzzle, mazes, and other similar activities related to the teaching theme.

The children enjoy interactive games, acting out the stories, looking for hidden things around the room that they need to piece together to embed some of the learning. We start each session with a simple prayer and we try to have a combination of table-based activities, games, and conversations with them as we explore the set story/theme. We have one leader of the session who will have completed the prep, and a helper who joins to support the session, and there is usually a brief time of prayer before the service begins.

Families And Community Work

Hayling Holiday Lunches (HHL)

Hayling Holiday lunches was set up to make deliveries of food during the school holidays to needy families living on Hayling Island. We liaise with the 5 schools on the island to identify these families, all of whom qualify for free school meals during term times. Currently we

supply 94 families with bags of food, this includes 209 children. We have a team of dedicated helpers who work together to collect, store, sort and deliver donated foodstuffs during the 11 weeks school holidays per annum. We raise finances through targeted appeals and we receive generous donations. This year we have raised £18,738 through personal donations grants and gifts. This is a 23% reduction compared to our 2023 donations. This is largely due to HHL not receiving a Government Grant (Household Support Scheme) for 2024. The monies raised are used to supplement food donations we receive. With it we purchase the more perishable foods that cannot be easily stored such as fresh fruit and vegetables.

Open The Book

Three of our church members continue to work with Christians from other churches on Hayling Island on a programme called 'Open the Book'. Open the Book is an exciting storytelling project where Bible stories are shared with children in a way that is fun, interactive, and memorable. As invited guests in school, these storytelling teams use the Open the Book programme produced by The Bible Society to prepare and present a 10-15-minute scripted Bible story to a school assembly, involving the children as much as possible. The OTB team usually manage 5 assemblies at Mengham school and 2 or 3 at Mill Rythe school each term. This is a valuable ministry.

Hayling Island Baptist Church
TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

The Story

Throughout 2024 we have continued to host our outreach event called 'The Story' Our target group remains the families who receive support from HHL. The programme takes place on a Saturday afternoon, typically between 4:00pm and 6:00pm. It is hosted and run by a group of volunteers from the church. The afternoons programme includes games, craft type activities, and an 'acted out' Bible story with a simple message and take away point. The programme ends with a two-course meal for the families that attend. The food is provided and cooked by team members. With each event that we have hosted we have seen an increase in numbers attending which is very encouraging. One young lady who has three children voluntarily said 'she feels accepted' when she is amongst us. Another lady has expressed an interest in finding out more about the Christian Faith.

Transforming Lives for Good (TLG) Early Intervention Programme

Last year we reported that In November 2023 the church membership agreed to get involved with TLG's Early Intervention Programme. TLG's Early Intervention programme offers a practical solution for churches to support children, families and schools in their local community. It provides professional training to equip volunteer coaches to support vulnerable pupils with their well-being. Coaches are trained in mentoring, confidentiality and safe guarding as well as equipping them with creative resources and emotional literacy activities to shape a balanced coaching session.

The school will identify pupils who will benefit from this programme and volunteer coaches will commit to spending an hour a week with their child for a whole year during term times, (provided that the child's parent/carer agrees to this). This provides the child with a nurturing relationship with a trusted adult.

Continuous open communication between the coach, school and parent/carer is encouraged. Six members of Hayling Island Baptist Church have gone through the TLG Early Intervention training and we have now started to contact local schools to whom we could offer this programme to. The local secondary school sadly felt that they did not have capacity to work with us, however one of our local junior schools has responded very positively and we are now awaiting a meeting with the Assistant Head of the school to see how we can "move forward" with the school to begin the Early Intervention programme there.

Cheybassa

Cheybassa Lodge Rest Home is a privately owned residential home on Hayling Island. The home has a maximum of 18 residents. One of our church members visits on a monthly basis to conduct and lead church services for them. He is well received and the service he provides is highly appreciated. The service includes the singing of simple songs, well-known hymns, prayers and concludes with a short devotional message. Some residents request personal prayers. This has been described as a 'ministry of love.'

Hayling Island Baptist Church
TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

International Support and Outreach

There are several groups / organisations that benefit from financial support that is given by specific members of HIBC through the church.

Victors Church

Victors Church is located in the vicinity of Mawugulu, Entebbe, Uganda. It was founded and is led by Pastor Lilian Nanteza. Pastor Lilian works in the church full time. The offerings taken at the church are very low making ongoing ministry difficult to sustain. We support the church and Pastor Lilian in a couple of ways. Practical help - One of our church members has been committed to supporting the church for several years. She has visited and worked alongside Pastor Lilian advising and encouraging her. She has also worked within the church as a volunteer supporting several areas of work, ministry, and outreach projects. Financial help - donations are also made to support Pastor Lilians ministry and help the church in their missionary efforts.

Mutima Outreach Ministries

Mutima Outreach Ministries is one such project that is affiliated to Victors Church. It was set up by Pastor Lilian in 2013 in order to reach out to women who are suffering from HIV or AIDS. Many of the women have become infected through the infidelity of their husbands who have subsequently abandoned them to fend for themselves and their children. The Mutima project endeavours to return stability and dignity back to these women and children. They offer both pastoral and practical support, the latter by training the women in certain crafts such as sewing, craft making (baskets), and subsistence farming.

The African Medley

His Banner Children's Home, Johannesburg, South Africa.

His Banner Children's Home was founded by Laura Ackerman & Roelof Ackerman with the aim to provide a welcoming home for children in need but also to raise awareness and, inspire a desire in the hearts of families to make a difference and adopt a young life.

Individuals, in Wesbank, South Africa

Through two of our Church Members vital support is offered to several youngsters to help fund their educational costs (school uniforms, books, stationery, and some fees for post-school courses to try get qualifications to improve chances in the job market). Funding also goes towards a small initiative called ZCG that helps to provide 6-9 people with a bit of extra income by cleaning streets and planting roadside gardens when they are between jobs.

Roadside Feeding Scheme, in Somerset West, South Africa

This ministry was begun by Colin van Os in 2017 under the umbrella of Coronation Ave Methodist, they have gone from feeding 200 families a week to 600 in August 2024. They rely entirely on donations and are currently running at a deficit. Hampers have been reduced to half a loaf of bread and a small bag of mielie meal. Colin writes: "It is central to our mission to provide a sense of stability & hope to folks who feel so marginalised, vulnerable & invisible ... God is faithful ... The biblical principle that it is better to give than to receive is experienced every week by all who are involved!"

Hayling Island Baptist Church
TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

The Past Year

The past year has been quite a challenge. The main focus has been to deal with a significant backlog of financial administrative work which had unknowingly accumulated over a period of 7 years. This dominated the Trustees thinking and workload. To rectify the backlog they, along with some individual church members, who were experienced in financial matters, came together to identify and plan exactly what work needed to be done to clear the backlog. In the most challenging of circumstances, and at some personal cost, they demonstrated remarkable tenacity and diligence to successfully complete this work in a period of 11 months. It was an incredible achievement. As a result of this the leadership team made a commitment to complete the Trustees online training provided by the Charities Commission. They found the training extremely useful and it has now become policy that all newly appointed Trustees of HIBC should undertake this training as part of their induction.

Future Vision

As a community of believers there is still a desire to see continued and consistent growth in the church. We would like to see people growing in their personal faith and their discipleship as well as growing in their commitment to the mission and vision of the church. We have seen a few new people coming into the church, but given this year's administrative demands which rightly became our main focus, we need to refocus on our outreach programmes. We are also hoping to increase our work in the community and are currently in contact with a local nursing home and care home who have requested a church service which includes communion once a month. We are also exploring the idea of running an Alpha course which helps those interested to explore the Christian faith.

Financial Review and Reserves Policy

The charity's principal source of funding is from the regular giving of church members and where applicable the corresponding gift aid. Currently the church finances are healthy, a full and detailed financial report is attached.

At the end of the year 2024 the Charity had £63,756 available in cash funds, £19,098 more than in the prior year. The Net assets are in the value of £214,099, in gain by £16,547 compared to 2023.

TRUSTEES RESPONSIBILITIES

The Charities Act 2011 require the trustees to prepare financial statements for each financial year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees , Trustee.

Print name: SALLY P.M. GRIFFITHS

Date: 19th September 2025

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of Hayling Island Baptist Church on the accounts for the year ended 31st December 2024 set out on pages 9 to 17.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011) and that an independent examination is needed.

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 Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention

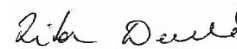
1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 130 of the Act); and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

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

Zita Derbak MAAT AATQB
Independent Examiners Ltd
The Grain Store, Hills Barns
Appledram Lane South
Chichester
PO20 7EG

Sign:



Date:

20.09.2025

Hayling Island Baptist Church
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
INCOMING RESOURCES						
Income and Endowments from:						
Donations and Legacies	2a	47,875	4,965	434	53,274	45,473
Charitable Activities	2b	-	-	18,878	18,878	24,471
Investments	2c	47	-	-	47	31
Other	2d	-	-	-	-	-
TOTAL		47,922	4,965	19,312	72,199	69,975
RESOURCES EXPENDED						
Expenditure on:						
Charitable Activities	3a	1,664	-	-	1,664	1,398
Other	3b	25,374	4,650	23,964	53,988	47,974
TOTAL		27,038	4,650	23,964	55,652	49,372
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		20,884	315	-4,652	16,547	20,603
NET INCOME/(EXPENDITURE)		20,884	315	-4,652	16,547	20,603
Transfers between funds		-		-	-	-
NET MOVEMENT IN FUNDS		20,884	315	-4,652	16,547	20,603
RECONCILIATION OF FUNDS:						
Total Funds Brought Forward		184,603	-	14,078	198,681	187,324
Prior Year adjustment	8	-1,129	-	-	-1,129	-9,246
Adjusted Funds Brought forward		183,474	-	14,078	197,552	178,078
TOTAL FUNDS CARRIED FORWARD		204,358	315	9,426	214,099	198,681

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 11 to 17 form part of these financial statements.

Hayling Island Baptist Church
BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-24 Total £	As restated 31-Dec-23 Total £
Fixed Assets						
Tangible assets	7	132,344	-	-	132,344	132,344
Current Assets						
Stocks		-	-	-	-	-
Debtors	8	18,605	-	434	19,039	26,832
Cash at bank and in hand	9, 11, 12	54,449	315	8,992	63,756	44,658
Total Current Assets		73,054	315	9,426	82,795	71,490
Creditors: amounts falling due within one year	10	-1,040	-	-	-1,040	-6,282
NET CURRENT ASSETS		72,014	315	9,426	81,755	65,208
TOTAL ASSETS less current liabilities		204,358	315	9,426	214,099	197,552
Creditors: amounts falling due in more than one year		-	-	-	-	-
NET ASSETS		204,358	315	9,426	214,099	197,552
Funds of the Charity						
General Funds		204,358	-	-	204,358	As restated 183,474
Designated Funds	12	-	315	-	315	-
Restricted Funds	11	-	-	9,426	9,426	14,078
Total Funds		204,358	315	9,426	214,099	197,552

The financial statements on pages 9 and 10 were approved by the trustee, and authorised for issue on:

Date: 19th September 2025

Signature: 

Print name: SALLY P.M. GRIFFITHS

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Basis of preparation:

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity constitutes a public benefit entity as defined by FRS 102.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Material prior period adjustments

The charity overprovided for gift aid receivable during 2020-2023 in the value of £10,375. These claims are no longer receivable, therefore prior year adjustments were added. Please see Statement of Financial Activities (Page 9), Balance sheet (Page 10), and Note 8 (Page 16).

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

INCOME

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

Donated goods (continued)

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Donated Services and Facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Expenditure and liabilities

The charity has opted to prepare its accounts using natural categories.

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

Grants Payable without Performance Conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Fixed Assets

Fixed assets are recognised when it is probable that future economic benefits will flow to the charity, and the cost of the asset can be measured reliably. The cost of a fixed asset includes its purchase price and any directly attributable costs of bringing the asset to working condition for its intended use. Fixed assets are only capitalised if the cost of the individual asset exceeds £2,000. Any purchase of an asset with a value of £2,000 or less will be treated as an expense in the financial year of purchase and will not be capitalised.

Depreciation Expense

Capitalised fixed assets will be depreciated over their useful economic lives, commencing from the date the asset is available for use. The charity will use a straight-line method for depreciation unless another method is deemed more appropriate for the specific asset. Depreciation rates will be reviewed periodically to ensure they remain appropriate.

Property will not be depreciated but revalued every 3 years.

Impairment

The charity will review the carrying value of its fixed assets annually to determine whether there is any indication of impairment. If an asset's carrying value exceeds its recoverable amount, an impairment loss will be recognised.

Disposal of assets

When a fixed asset is disposed of, the cost and accumulated depreciation will be removed from the balance sheet. Any gain or loss on disposal will be recognised in the Statement of Financial Activities.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

2. ANALYSIS OF INCOME	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Donations and Legacies						
Donations received - Regular	11	27,715	-	-	27,715	26,600
Donations received - Collections/Offering		10,386	-	-	10,386	7,912
Gift Aid		9,774	-	434	10,208	9,961
Gifts - Other		-	4,965	-	4,965	1,000
		47,875	4,965	434	53,274	45,473
b) Charitable Activities						
Hayling Holiday Lunches	11	-	-	18,878	18,878	24,471
		-	-	18,878	18,878	24,471
c) Investments						
Interest received		47	-	-	47	31
		47	-	-	47	31
d) Other Income						
Other income		-	-	-	-	-
		-	-	-	-	-
3. ANALYSIS OF EXPENDITURE	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Charitable Activities						
Minister's Stipend Cost	4	500	-	-	500	495
Community Activities	12	654	-	-	654	478
Speaker Fees and Expenses		-	-	-	-	425
Entertainment		510	-	-	510	-
		1,664	-	-	1,664	1,398
b) Other						
Rent - Church		5,856	-	-	5,856	5,414
Rent - Manse		-	-	-	-	1,350
Rates and Ground Rent - Manse		4,892	-	-	4,892	1,592
Light, Power, Heating		1,232	-	-	1,232	1,506
Repairs & Maintenance		40	-	-	40	2,018
Travel costs		-	-	-	-	34
Printing, Postage, Stationery		756	-	-	756	427
IT Software and Consumable		241	-	-	241	1,670
Telephone & Mobile & Internet		494	-	-	494	406
Equipment & repairs		1,815	-	-	1,815	3,082
Legal & Professional fees		1,131	-	-	1,131	1,780
Insurance		319	-	-	319	303
Training		600	-	-	600	20
Charitable donations		3,790	4,650	-	8,440	4,890
General expenses		2,530	-	-	2,530	2,220
Subscriptions		1,114	-	-	1,114	225
Pension cost	5	132	-	-	132	132
Website cost		432	-	-	432	432
Hayling Holiday Lunches	11	-	-	23,964	23,964	20,473
		25,374	4,650	23,964	53,988	47,974

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

4. STAFF COSTS AND NUMBERS

	2024	2023
	£	£
Gross Wages	500	495
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	500	495

No employee received emoluments in excess of £60,000 for the period.

Employees were engaged in the following activities:

	2024	2023
	TOTAL	TOTAL
Charitable Activities	1	1
	1	1

5. DEFINED CONTRIBUTION PENSION SCHEME AND DEFINED BENEFIT PENSION PLAN

Defined Contribution Pension Scheme

Amount of contributions recognised in the SOFA as an expense in 2024 was £132. (2023: £132) All of those relate to the minister's remuneration and are therefore recognised in the general fund under charitable activities.

6. TRUSTEES AND OTHER RELATED PARTIES

Rev R Elingham trustee was paid £500 for his additional role as a minister of the church in this financial year. (2023: £495)

In 2024 three trustees were reimbursed for their out of pocket expenses in the value of £2,449.

In 2023 the Charity paid £1,350 to Mr Grey (trustee) and Mrs Grey (spouse of Mr Grey) for renting their Air B&B to the church ministers before their move to the newly purchased Manse property in February 2023. Visiting speaker, son of Mr Worrall, trustee, received £425 gift for his services. No other transactions took place between trustees and related parties in the financial year.

In 2023 the charity paid four trustees a total of £1,900 to reimburse them for their out-of-pocket expenses in relation to resources, teaching material, equipment, subscription costs, travel costs in their roles or in their minister role.

7. TANGIBLE FIXED ASSETS

		Unrestricted	Restricted	Total
		£	£	£
Manse Property				
Cost	01-Jan-24	132,344	-	132,344
Additions		-	-	-
Cost at	31-Dec-24	132,344	-	132,344
Depreciation	01-Jan-24	-	-	-
Charge		-	-	-
Depreciation at	31-Dec-24	-	-	-
Net Book Value	31-Dec-24	132,344	-	132,344
Net Book Value	31-Dec-23	132,344	-	132,344

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
28th December 2023 and 2024 : None

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

8. DEBTORS AND PREPAYMENTS	Unrestricted	Designated	Restricted	Total	As restated
	Fund	Fund	Fund	31-Dec-24	Total
	£	£	£	£	£
Other Debtors	-	-	-	-	1,125
Gift Aid *	18,605	-	434	19,039	25,707
	18,605	-	434	19,039	26,832

*Prior year adjustments: Please see Note 1 / Page 11

9. CASH AT BANK AND IN HAND	Unrestricted	Designated	Restricted	Total	Total
	Fund	Fund	Fund	31-Dec-24	31-Dec-23
	£	£	£	£	£
Current Account	38,045	315	8,992	47,352	43,301
Deposit Account	16,404	-	-	16,404	1,357
	54,449	315	8,992	63,756	44,658

10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR	Unrestricted	Designated	Restricted	Total	Total
	Fund	Fund	Fund	31-Dec-24	31-Dec-23
	£	£	£	£	£
Independent Examiners Fees (FY 2017-24)	960	-	-	960	6,282
Payroll Accrual	80	-	-	80	-
	1,040	-	-	1,040	6,282

11. RESTRICTED FUNDS	CURRENT REPORTING PERIOD				Balance
	Balance	Income	Expenditure	Transfers	31-Dec-24
	01-Jan-24				
	£	£	£	£	£
Hayling Holiday Lunches	14,078	19,312	-23,964	-	9,426
	14,078	19,312	-23,964	-	9,426

	PREVIOUS REPORTING PERIOD				Balance
	Balance	Income	Expenditure	Transfers	31-Dec-23
	01-Jan-23				
	£	£	£	£	£
Manse Deposit	74,583	1,000	-75,583	-	-
Hayling Holiday Lunches	10,080	24,471	-20,473	-	14,078
	84,663	25,471	-96,056	-	14,078

Manse Deposit is restricted amount for the purchase of manse property. The purchase of manse property took place in February 2023 and by fulfilling the purpose these donations were given for, the restricted fund contribution has been capitalised and the value, therefore, transferred to unrestricted fund upon obtaining ownership of the manse property - see Statement of Financial Activities, page 8.

Hayling Holiday Lunches was set up to provide weekly food supplies to local families during school holidays whose children would normally receive free school meals.

The restricted funds are wholly represented by cash reserves of the charity.

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

12. DESIGNATED FUNDS

<u>CURRENT REPORTING PERIOD</u>	Balance				Balance
	01-Jan-24	Income	Expenditure	Transfers	31-Dec-24
	£	£	£	£	£
Mutima fund	-	1,355	-1,040	-	315
Africa Medley fund	-	2,800	-2,800	-	-
Other fund	-	810	-810	-	-
	-	4,965	-4,650	-	315

Mutima fund is supporting a local church in Uganda that we are closely involved with. Church members visit this church to take gifts and books as well as helping activities there.

Other fund was a one off donation to pay for medical expenses for the pastor of the Mutima church.

Africa Medley fund is to support various church activities in South Africa.

13. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

HAYLING ISLAND BAPTIST CHURCH

England & Wales - Charity number 1146412

Accounts

Hayling Island Baptist Church

**ANNUAL REPORT AND STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31 OF DECEMBER 2023**

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

Hayling Island Baptist Church

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Pages 7	Independent Examiner's Report on the accounts
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Hayling Island Baptist Church

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1146412
START OF FINANCIAL YEAR	1st January 2023
END OF FINANCIAL YEAR	31st December 2023
TRUSTEES SERVING DURING THE YEAR 2023	Revd Richard Ellingham - Appointed on 14.01.2023 Mr Ian Grey - Secretary - Resigned in July 2023 Mr Andy Keen - Resigned in June 2023 Miss Claire Roberts - Resigned in June 2023 Mrs Millie Billett Mrs Christy Kalfas Mr Terry Worrall - Treasurer - Resigned in Dec 2023 Mrs Janet Eaves - Appointed on 16.05.2023 Mrs Sally Griffiths - Appointed on 16.05.2023 Dr Patricia Priest - Appointed on 16.05.2023
SECRETARY	Mrs Sally Griffiths
GOVERNING DOCUMENT	Constitution Document adopted on 23 Nov 2011, revised on the 11th April 2016
OBJECTIVES	<p>The principal purpose of the Church is the advancement of the Christian faith according to the principals of the Baptist Denomination.</p> <p>The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.</p>
REGISTERED ADDRESS	Hayling Island Baptist Church 274 Sea Front Hayling Island PO11 0AZ
BANKING	Nat West
INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2, The Broadbridge Business Centre Delling Lane Bosham PO18 8NF

Hayling Island Baptist Church

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Membership

The Church currently has a membership of 55. This year we have had 11 new members join the church. This represents an increase of 20%. On Sundays we continue to worship in Hayling Island Community Centre (HICC). Our Service begins at 10:00 and attracts an average regular congregation of 60 people. The overall breakdown by age of our church attendance numbers is as follows:

Children under 11:	1
Young People 11-16:	0
Young Adults 17-20:	0
Adults 21-29:	1
Adults 30-65:	39
Seniors 66+:	35

The Church Members Meeting

During 2023 there were 4 church members meetings with an average attendance of 80% of the membership.

Young Peoples Work

Sunday Club

The aim of the Sunday Club is to introduce young hearts and minds to Jesus through Christian teaching based on the Bible. The Sunday Club consists of seven helpers who share this responsibility. Currently we have one child (age 6) that attends on a weekly basis and two children (ages 7 and 9) that on average attend once a month. Occasionally we have welcomed visitors to the church and had children in Sunday Club between the ages of 7-13.

To achieve our aim, we have used "The Jesus Story Book Bible". This includes a DVD which is used to tell the Bible story of the day. This is followed by an activity, such as craft work or word search, to introduce the story to the children and then we used structured teaching notes to help the children understand the story and apply what it teaches. Finally, there is an activity sheet for the children to complete which is used as guidance for a time of prayer.

Open The Book

We have several church members working with Christians from other churches on Hayling Island on a programme called 'Open the Book'. Open the Book is an exciting storytelling project where Bible stories are shared with children in a way that is fun, interactive, and memorable. As invited guests in school, these storytelling teams use the Open the Book programme produced by The Bible Society to prepare and present a 10-15-minute scripted Bible story to a school assembly, involving the children as much as possible.

Families And Community Work

Hayling Holiday Lunches (HHL)

Hayling Holiday lunches was set up to make deliveries of food during the school holidays to needy families living on Hayling Island. We liaise with the 5 schools on the island to identify these families, all of whom qualify for free school meals during term times. Currently we supply 94 families including 209 children. We have a team of dedicated helpers who work together to collect, store, sort and deliver donated foodstuffs during the 11 school holiday weeks per annum. We also make targeted appeals to those who generously donate for foods that we are short of. This year we have raised £23,992.50 through personal donations grants and gifts. The monies are used to supplement food donations we receive. With it we purchase the more perishable foods that cannot be easily stored such as fresh fruit.

Hayling Island Baptist Church
TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

The Story

As an extension of HHL we set up a pilot outreach event called 'The Story'. The Story is a two-hour fun filled event designed for families to enjoy together. It is designed to take place on a Saturday afternoon, typically between 4:00pm and 6:00pm. The afternoons programme includes games, craft type activities, and an 'acted out' Bible story. The programme ends with a two-course meal for the families that attend. The pilot event was hosted in November and attracted 8 families. We will be planning more of these family outreach events in 2024.

Transforming Lives for Good (TLG) Early Intervention Programme

In November the church membership agreed to get involved with TLG's Early Intervention Programme. This project involves a team of volunteers partnering with a local school to reach out to and support children in local schools that are in danger of exclusion.

We await the assignment of a local school.

The Past Year

Our new part time pastor was inducted to the church on 7 January 2023.

The church has purchased a manse which our pastor and his wife moved into on 27 February 2023. Prior to them moving in the manse they were living on the island in short term Air B&B accommodation.

With the influx of new members and additional attendees to the church we set up a new Discipleship Group (DGp). This takes the total number of DGp's to 7. The new group consists of 7 members.

We have reintroduced a dedicated time of corporate prayer called Prayer and Pizza. This event takes place on the third Sunday evening of each month and is hosted in the manse. It is mainly led by our minister, but occasionally other attendees are invited to lead the evening. Average attendance has been 12 people per session.

There have been several social events throughout the year such as skittles evenings, bring and share lunches, curry nights, outside Sunday services with a picnic, DGp social nights. All good events for building relationships within our fellowship and community.

Future Vision

As a community of believers there is a desire to see continued and consistent growth in the church. We would like to see people growing in their personal faith and in their discipleship. There is a desire to strengthen our outreach particularly to men and to families.

'Carols by candlelight' is an annual Christmas outreach event that continues to attract local people who hear the gospel message and are welcomed to join us afterwards with mulled wine and mince pies.

Financial Review and Reserves Policy

The charity's principal source of funding is from the regular giving of church members and where applicable the corresponding gift aid. Currently the church finances are healthy, a full and detailed financial report is attached.

At the end of the year 2023 the Charity had £44,658 available in cash funds, £106,956 less than in the prior year due to the purchase of Manse property in this financial year. The Net assets are in the value of £207,849, in gain by £20,525 compared to 2022.

Hayling Island Baptist Church
TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

TRUSTEES RESPONSIBILITIES

The Charities Act 2011 require the trustees to prepare financial statements for each financial year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees , Trustee.

Print name: *C. M. KALFAS*

Date: *24 / 10 / 2024*

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of Hayling Island Baptist Church on the accounts for the year ended 31st December 2023 set out on pages 8 to 16.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011) and that an independent examination is needed.

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 Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 130 of the Act); and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

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

Zita Derbak MAAT AATQB
Independent Examiners Ltd
Unit 2, The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

Sign: *Zita Derbak*

Date: 25.10.2024

Hayling Island Baptist Church
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOMING RESOURCES					
Income and Endowments from:					
Donations and Legacies	2a	44,473	1,000	45,473	106,302
Charitable Activities	2b	-	24,471	24,471	17,277
Investments	2c	31	-	31	891
Other	2d	-	-	-	-
TOTAL		44,504	25,471	69,975	124,470
RESOURCES EXPENDED					
Expenditure on:					
Charitable Activities	3a	1,398	-	1,398	615
Other	3b	27,501	20,473	47,974	14,222
TOTAL		28,899	20,473	49,372	14,837
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		15,605	4,998	20,603	109,633
NET INCOME/(EXPENDITURE)		15,605	4,998	20,603	109,633
Transfers between funds		75,583	-75,583	-	-
NET MOVEMENT IN FUNDS		91,188	-70,585	20,603	109,633
RECONCILIATION OF FUNDS:					
Total Funds Brought Forward		102,661	84,663	187,324	77,691
TOTAL FUNDS CARRIED FORWARD		193,849	14,078	207,927	187,324


Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 16 form part of these financial statements.

Hayling Island Baptist Church
BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-23 Total £	31-Dec-22 Total £
Fixed Assets					
Tangible assets	7	132,344	-	132,344	-
Current Assets					
Stocks		-	-	-	-
Debtors	8	37,207	-	37,207	41,120
Cash at bank and in hand	9, 11	30,580	14,078	44,658	151,614
Total Current Assets		67,787	14,078	81,865	192,734
Creditors: amounts falling due within one year	10	-6,282	-	-6,282	-5,410
NET CURRENT ASSETS		61,505	14,078	75,583	187,324
TOTAL ASSETS less current liabilities		193,849	14,078	207,927	187,324
Creditors: amounts falling due in more than one year		-	-	-	-
NET ASSETS		193,849	14,078	207,927	187,324
Funds of the Charity					
General Funds		193,849	-	193,849	102,661
Restricted Funds	11	-	14,078	14,078	84,663
Total Funds		193,849	14,078	207,927	187,324

The financial statements on pages 8 and 9 were approved by the trustee, and authorised for issue on:

Date: 24/10/2024 

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Basis of preparation:

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity constitutes a public benefit entity as defined by FRS 102.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Material prior period errors

No material prior year error have been identified in the reporting period.

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

INCOME

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

Donated goods (continued)

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Donated Services and Facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Expenditure and liabilities

The charity has opted to prepare its accounts using natural categories.

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

Grants Payable without Performance Conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Fixed Assets

Fixed assets are recognised when it is probable that future economic benefits will flow to the charity, and the cost of the asset can be measured reliably. The cost of a fixed asset includes its purchase price and any directly attributable costs of bringing the asset to working condition for its intended use. Fixed assets are only capitalised if the cost of the individual asset exceeds £2,000. Any purchase of an asset with a value of £2,000 or less will be treated as an expense in the financial year of purchase and will not be capitalised.

Depreciation Expense

Capitalised fixed assets will be depreciated over their useful economic lives, commencing from the date the asset is available for use. The charity will use a straight-line method for depreciation unless another method is deemed more appropriate for the specific asset. Depreciation rates will be reviewed periodically to ensure they remain appropriate.

Impairment

The charity will review the carrying value of its fixed assets annually to determine whether there is any indication of impairment. If an asset's carrying value exceeds its recoverable amount, an impairment loss will be recognised.

Disposal of assets

When a fixed asset is disposed of, the cost and accumulated depreciation will be removed from the balance sheet. Any gain or loss on disposal will be recognised in the Statement of Financial Activities.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

2. ANALYSIS OF INCOME		Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Donations and Legacies					
Donations received - Regular	11	26,600	-	26,600	24,353
Donations received - Collections/Offering		7,912	-	7,912	6,025
Gift Aid		9,961	-	9,961	22,029
Gifts - Other		-	1,000	1,000	53,895
		44,473	1,000	45,473	106,302
b) Charitable Activities					
Hayling Holiday Lunches	11	-	24,471	24,471	17,277
		-	24,471	24,471	17,277
c) Investments					
Interest received		31	-	31	891
		31	-	31	891
d) Other Income					
Other income		-	-	-	-
		-	-	-	-
3. ANALYSIS OF EXPENDITURE					
	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Charitable Activities					
Minister's Stipend Cost	4	495	-	495	500
Community Activities		478	-	478	115
Speaker Fees and Expenses		425	-	425	-
		1,398	-	1,398	615
b) Other					
Rent - Church		5,414	-	5,414	4,098
Rent - Manse		1,350	-	1,350	-
Rates and Ground Rent - Manse		1,592	-	1,592	-
Light, Power, Heating		1,506	-	1,506	-
Repairs & Maintenance		2,018	-	2,018	-
Travel costs		34	-	34	-
Printing, Postage, Stationery		427	-	427	259
IT Software and Consumable		1,670	-	1,670	752
Telephone & Mobile & Internet		406	-	406	124
Equipment & repairs		3,082	-	3,082	824
Legal & Professional fees		1,780	-	1,780	1,239
Insurance		303	-	303	276
Pension Deficit Cost	5	-	-	-	-13,952
Training		20	-	20	120
Charitable donations		4,890	-	4,890	3,625
General expenses		2,220	-	2,220	456
Subscriptions		225	-	225	974
Pension cost		132	-	132	-
Website cost		432	-	432	618
Hayling Holiday Lunches	12	-	20,473	20,473	14,809
		27,501	20,473	47,974	14,222

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

4. STAFF COSTS AND NUMBERS

	2023	2022
	£	£
Gross Wages	495	500
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	495	500

No employee received emoluments in excess of £60,000 for the period.

Employees were engaged in the following activities:

	2023	2022
	TOTAL	TOTAL
Charitable Activities	1	1
	1	1

5. DEFINED CONTRIBUTION PENSION SCHEME AND DEFINED BENEFIT PENSION PLAN

Defined Contribution Pension Scheme

Amount of contributions recognised in the SOFA as an expense in 2023 was £132. (2022: £2,359) All of those relate to the minister's remuneration and are therefore recognised in the general fund under charitable activities.

Defined Benefit Pension Plan

In 2023 no transaction took place in relation to Baptist Unions defined benefit pension plan. In previous years the charity was enrolled in the Baptist Unions defined benefit pension scheme which is a multi company pension scheme and was in deficit. The proportion of the deficit which is apportioned to Hayling Island Baptist Church was totalling to £13,952, was written back in the year 2022 leaving a year end balance of £0. (2021: £16,300)

6. TRUSTEES AND OTHER RELATED PARTIES

Rev R Elingham trustee was paid £495 for his additional role as a minister of the church in this financial year. (2022: Nil)

The Charity paid £1,350 to Mr Grey (trustee) and Mrs Grey (spouse of Mr Grey) for renting their Air B&B to the church ministers before their move to the newly purchased Manse property in February 2023. Visiting speaker, son of Mr Worrall, trustee, received £425 gift for his services. No other transactions took place between trustees and related parties in the financial year. (2022: Nil)

In this period the charity paid four trustees a total of £1900 to reimburse them for their out-of-pocket expenses in relation to resources, teaching material, equipment, subscription costs, travel costs in their roles or in their minister role. (2022: three trustees : £648).

7. TANGIBLE FIXED ASSETS

		Unrestricted	Restricted	Total
		£	£	£
Manse Property				
Cost	01-Jan-23	-	-	-
Additions		132,344	-	132,344
Cost at	31-Dec-23	132,344	-	132,344
Depreciation	01-Jan-23	-	-	-
Charge		-	-	-
Depreciation at	31-Dec-23	-	-	-
Net Book Value	31-Dec-23	132,344	-	132,344
Net Book Value	31-Dec-22	-	-	-

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2023 : None
31st December 2022: None

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

8. DEBTORS AND PREPAYMENTS	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Other Debtors		1,125	-	1,125	1,142
Gift Aid		36,082	-	36,082	39,978
		37,207	-	37,207	41,120

9. CASH AT BANK AND IN HAND	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Current Account	29,223	14,078	43,301	150,288
Deposit Account	1,357	-	1,357	1,326
	30,580	14,078	44,658	151,614

10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Independent Examiners Fees (2017-2023 accounts)	6,282	-	6,282	5,352
Payroll Accrual	-	-	-	58
	6,282	-	6,282	5,410

11. RESTRICTED FUNDS

CURRENT REPORTING PERIOD

	Balance 01-Jan-23 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-23 £
Manse Deposit	74,583	1,000	-75,583	-	-
Hayling Holiday Lunches	10,080	24,471	-20,473	-	14,078
	84,663	25,471	-96,056	-	14,078

PREVIOUS REPORTING PERIOD

	Balance 01-Jan-22 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-22 £
Manse Deposit	21,383	53,200	-	-	74,583
Hayling Holiday Lunches	7,612	17,277	-14,809	-	10,080
	28,995	70,477	-14,809	-	84,663

Manse Deposit is restricted amount for the purchase of manse property. The purchase of manse property took place in February 2023 and by fulfilling the purpose these donations were given for, the restricted fund contribution has been capitalised and the value, therefore, transferred to unrestricted fund upon obtaining ownership of the manse property - see Statement of Financial Activities, page 8.

Hayling Holiday Lunches was set up to provide weekly food supplies to local families during school holidays whose children would normally receive free school meals.

The restricted funds are wholly represented by cash reserves of the charity.

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

12. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

13. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

14. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

HAYLING ISLAND BAPTIST CHURCH

England & Wales - Charity number 1146412

Accounts

Hayling Island Baptist Church

**ANNUAL REPORT AND STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31 OF DECEMBER 2022**

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Dolling Lane
Bosham
PO18 8NF

Hayling Island Baptist Church

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Page 7	Statement of Financial Activities
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Hayling Island Baptist Church
LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1146412
START OF FINANCIAL YEAR	1st January 2022
END OF FINANCIAL YEAR	31st December 2022
TRUSTEES SERVING DURING THE YEAR 2022	Mr Ian Grey - Secretary Mr Andy Keen Miss Claire Roberts Mrs Millie Billett Mrs Christy Kalfas Mr Terry Worrall - Treasurer
MODERATOR	Revd Richard Ellingham
GOVERNING DOCUMENT	Constitution Document adopted on 23 Nov 2011, revised on the 11th April 2016
OBJECTIVES	<p>The principal purpose of the Church is the advancement of the Christian faith according to the principals of the Baptist Denomination.</p> <p>The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.</p>
REGISTERED ADDRESS	Hayling Island Baptist Church 274 Sea Front Hayling Island PO11 0AZ
BANKING	Nat West
INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2, The Broadbridge Business Centre Delling Lane Bosham PO18 8NF

Hayling Island Baptist Church

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Membership

The Church currently has a membership of 44. This year we have had 5 new members join the church. This represents an increase of 13%. On Sundays we continue to worship in Hayling Island Community Centre (HICC). Our Service begins at 10:00 and attracts an average regular congregation of 52 people. The overall breakdown by age of our church attendance numbers is as follows:

Children under 11:	1
Young People 11-16:	0
Young Adults 17-20:	1
Adults 21-29:	0
Adults 30-65:	30
Seniors 66+:	32

The Church Members Meeting

During 2022 there were 5 church members meetings, including a 'special church meeting' with an average attendance of 34 which represents 77%.

Young Peoples Work

Sunday Club

The aim of the Sunday Club is to introduce young hearts and minds to Jesus through Christian teaching based on the Bible. The Sunday Club consists of eight helpers, including a young adult aged 17, who share this responsibility. Currently we only have one child aged 5 that attends on a weekly basis. During 2022 we used stories from 'The Jesus Story Book Bible.' The medium of teaching is varied from the use of a DVD to tell the story, self-created craft ideas, work sheets and a variety of relevant games. All are used to apply the topic of the day to the lives of the young people we are trying to nurture for Jesus. When the 5-year-old child is absent then the team spend time with the young adult working through a Navigators Discipleship Course.

The Past Year

Appointment of part time minister

At the April church meeting Rev Richard Ellingham RN was appointed as our part time minister. He will work 50% of the week (Sunday through to Wednesday lunch time). The church voted to appoint Richard on the basis that we will need to purchase a manse. A target date of January 2023 has been set as a start date.

Purchase of manse

At a special church meeting it was decided that the church will purchase a manse. This is possible because of some very generous donations from the membership. Several generous gifts totalling £53,200 were made by church members. One church member stated that if the church were interested that she would be willing to sell her existing property to the church, (current value £170,000) for £130,000. This property is in Gorseway Park Retirement Village on Sea Front, Hayling Island. It was agreed to purchase the property. If the sale does not go through in time for Richard to take up his appointment there is a plan to temporarily house the Ellingham's on the island.

Hayling Island Baptist Church
TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

Future Vision

Our vision for Hayling Island Baptist Church can be summarised in the word growth. We need to consider how we grow as disciples of Jesus (Growing Up); How we grow as a fellowship/membership (Growing Together) and how we develop our sense of mission and outreach (Growing Out). Growing up, growing together, and growing out is a recognised cycle of growth. We need to consider what strategy we use in order to successfully implement. Two obvious areas to focus upon are the family contacts we have established through Hayling Holiday Lunches and the contact with spouses who do not attend the church.

Financial Review and Reserves Policy

The charity's principal source of funding is from the regular giving of church members and where applicable the corresponding gift aid. Currently the church finances are healthy, a full and detailed financial report is attached.

At the end of the year 2022 the Charity had £151,614 available in cash funds, £72,267 more than in the prior year. The Net assets are in the value of £187,384 in gain, £109,693 more than it was in 2021. This is mainly due to written off provision for Baptist Union Pension Liability in prior year, Gift Aid owed from 2019 onwards and generous donations to the Manse fund.

TRUSTEES RESPONSIBILITIES

The Charities Act 2011 require the trustees to prepare financial statements for each financial year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees , Trustee.

Print name: C.M. KALFAS

Date: 10 OCTOBER 2024

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of Hayling Island Baptist Church on the accounts for the year ended 31st December 2022 set out on pages 7 to 15.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011) and that an independent examination is needed.

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 Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 130 of the Act); and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

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

Zita Derbak MAAT AATQB
Independent Examiners Ltd
Unit 2, The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

Sign: 

Date: 11.10.2024

Hayling Island Baptist Church
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
INCOMING RESOURCES					
Income and Endowments from:					
Donations and Legacies	2a	53,102	53,200	106,302	31,220
Charitable Activities	2b	-	17,277	17,277	12,831
Investments	2c	891	-	891	262
Other	2d	-	-	-	-
TOTAL		53,993	70,477	124,470	44,313
RESOURCES EXPENDED					
Expenditure on:					
Charitable Activities	3a	615	-	615	500
Other	3b	-587	14,809	14,222	14,427
TOTAL		28	14,809	14,837	14,927
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		53,965	55,668	109,633	29,386
NET INCOME/(EXPENDITURE)		53,965	55,668	109,633	29,386
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		53,965	55,668	109,633	29,386
RECONCILIATION OF FUNDS:					
Total Funds Brought Forward		48,696	28,995	77,691	48,305
TOTAL FUNDS CARRIED FORWARD		102,661	84,663	187,324	77,691

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 15 form part of these financial statements.

Hayling Island Baptist Church
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-22 Total £	31-Dec-21 Total £
Fixed Assets					
Tangible assets	7	-	-	-	-
Current Assets					
Debtors	8	41,120	-	41,120	19,066
Cash at bank and in hand	9	66,951	84,663	151,614	79,347
Total Current Assets		108,071	84,663	192,734	98,413
Creditors: amounts falling due within one year	10	-5,410	-	-5,410	-4,422
NET CURRENT ASSETS		102,661	84,663	187,324	93,991
TOTAL ASSETS less current liabilities		102,661	84,663	187,324	93,991
Creditors: amounts falling due in more than one year	4, 11	-	-	-	-16,300
NET ASSETS		102,661	84,663	187,324	77,691
Funds of the Charity					
General Funds		102,661	-	102,661	48,696
Restricted Funds	12	-	84,663	84,663	28,995
Total Funds		102,661	84,663	187,324	77,691

The financial statements on pages 7 and 8 were approved by the trustee, and authorised for issue on:

Date: 10 OCTOBER 2024



Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Basis of preparation:

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity constitutes a public benefit entity as defined by FRS 102.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Material prior period errors

No material prior year error have been identified in the reporting period.

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

INCOME

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

Donated goods (continued)

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Donated Services and Facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Expenditure and liabilities

The charity has opted to prepare its accounts using natural categories.

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

Grants Payable without Performance Conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Fixed Assets

Fixed assets are recognised when it is probable that future economic benefits will flow to the charity, and the cost of the asset can be measured reliably. The cost of a fixed asset includes its purchase price and any directly attributable costs of bringing the asset to working condition for its intended use. Fixed assets are only capitalised if the cost of the individual asset exceeds £2,000. Any purchase of an asset with a value of £2,000 or less will be treated as an expense in the financial year of purchase and will not be capitalised.

Depreciation Expense

Capitalised fixed assets will be depreciated over their useful economic lives, commencing from the date the asset is available for use. The charity will use a straight-line method for depreciation unless another method is deemed more appropriate for the specific asset. Depreciation rates will be reviewed periodically to ensure they remain appropriate.

Impairment

The charity will review the carrying value of its fixed assets annually to determine whether there is any indication of impairment. If an asset's carrying value exceeds its recoverable amount, an impairment loss will be recognised.

Disposal of assets

When a fixed asset is disposed of, the cost and accumulated depreciation will be removed from the balance sheet. Any gain or loss on disposal will be recognised in the Statement of Financial Activities.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

2. ANALYSIS OF INCOME		Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
a) Donations and Legacies					
Donations received - Regular	12	24,353	-	24,353	21,145
Donations received - Collections/Offering		6,025	-	6,025	2,205
Gift Aid		22,029	-	22,029	7,570
Gifts - Other		695	53,200	53,895	300
		53,102	53,200	106,302	31,220
b) Charitable Activities					
Hayling Holiday Lunches	12	-	17,277	17,277	12,831
		-	17,277	17,277	12,831
c) Investments					
Interest received		891	-	891	262
		891	-	891	262
d) Other Income					
Other income		-	-	-	-
		-	-	-	-

3. ANALYSIS OF EXPENDITURE		Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
Notes					
a) Charitable Activities					
Minister's Stipend Cost	4	500	-	500	500
Community Activities		115	-	115	-
		615	-	615	500
b) Other					
Rent		4,098	-	4,098	3,815
Printing, Postage, Stationery		259	-	259	45
IT Software and Consumable		752	-	752	178
Telephone & Mobile & Internet		124	-	124	224
Equipment & repairs		824	-	824	2,590
Legal & Professional fees		1,239	-	1,239	1,047
Insurance		276	-	276	278
Pension Deficit Cost	5	-13,952	-	-13,952	-3,685
Training		120	-	120	-
Charitable donations		3,625	-	3,625	3,300
General expenses		456	-	456	312
Subscriptions		974	-	974	1,104
Website cost		618	-	618	-
Hayling Holiday Lunches	12	-	14,809	14,809	5,219
		-587	14,809	14,222	14,427

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

4. STAFF COSTS AND NUMBERS	2022	2021
	£	£
Gross Wages	500	500
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	500	500

No employee received emoluments in excess of £60,000 for the period.

Employees were engaged in the following activities:	2022	2021
	TOTAL	TOTAL
Charitable Activities	1	1
	1	1

5. DEFINED CONTRIBUTION PENSION SCHEME AND DEFINED BENEFIT PENSION PLAN

Defined Contribution Pension Scheme

Amount of contributions recognised in the SOFA as an expense in 2022 was £2,359. (2021: £3,815) All of those relate to the minister's remuneration and are therefore recognised in the general fund under charitable activities.

Defined Benefit Pension Plan

The charity was enrolled in the Baptist Unions defined benefit pension scheme which is a multi company pension scheme and is in deficit. The proportion of the deficit which is apportioned to Hayling Island Baptist Church totalling to £13,952 was written back in the year leaving a year end balance of £0 (2021: £16,300).

6. TRUSTEES AND OTHER RELATED PARTIES

No trustee was paid for any additional roles in this financial year. (2021: Nil) No transactions took place between trustees and related parties in the financial year. (2021: Nil)

In this period the charity paid three trustees a total of £648 to reimburse them for their out-of-pocket expenses in relation to resources, teaching material, equipment, subscription costs (2021: £3,681).

7. TANGIBLE FIXED ASSETS		Unrestricted	Restricted	Total
		£	£	£
EQUIPMENT				
Cost	01-Jan-22	0	0	0
Additions		0	0	0
Cost at	31-Dec-22	0	0	0
Depreciation	01-Jan-22	0	0	0
Charge		0	0	0
Depreciation at	31-Dec-22	0	0	0
Net Book Value	31-Dec-22	0	0	0
Net Book Value	31-Dec-21	0	0	0

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2022 : None
31st December 2021: None

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

8. DEBTORS AND PREPAYMENTS	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-22 £	Total 31-Dec-21 £
Other Debtors		1,142	-	1,142	1,117
Gift Aid		39,978	-	39,978	17,949
		41,120	-	41,120	19,066

9. CASH AT BANK AND IN HAND		Unrestricted Fund £	Restricted Fund £	Total 31-Dec-22 £	Total 31-Dec-21 £
Current Account		65,625	84,663	150,288	27,412
Deposit Account		1,326	-	1,326	51,935
		66,951	84,663	151,614	79,347

10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR		Unrestricted Fund £	Restricted Fund £	Total 31-Dec-22 £	Total 31-Dec-21 £
Independent Examiners Fees		5,352	-	5,352	4,422
Payroll Accrual		58	-	58	-
		5,410	-	5,468	4,422

11. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR		Unrestricted Fund £	Restricted Fund £	Total 31-Dec-22 £	Total 31-Dec-21 £
Provision for BU Pension Liability	4	-	-	-	16,300
		-	-	-	16,300

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

12. RESTRICTED FUNDS

<u>CURRENT REPORTING PERIOD</u>	Balance	Income	Expenditure	Transfers	Balance
	01-Jan-22				31-Dec-22
	£	£	£	£	£
Manse Deposit	21,383	53,200	-	-	74,583
Hayling Holiday Lunches	7,612	17,277	14,809	-	10,080
	28,995	70,477	- 14,809	-	84,663
<u>PREVIOUS REPORTING PERIOD</u>	Balance	Income	Expenditure	Transfers	Balance
	01-Jan-21				31-Dec-21
	£	£	£	£	£
Manse Deposit	20,383	1,000	-	-	21,383
Hayling Holiday Lunches	-	12,831	-5,219	-	7,612
	20,383	13,831	-5,219	-	28,995

Manse Deposit is restricted amount for the purchase of manse property.

Hayling Holiday Lunches was set up to provide weekly food supplies to local families during school holidays whose children would normally receive free school meals.

The restricted funds are wholly represented by cash reserves of the charity.

13. EVENTS AFTER THE END OF THE REPORTING PERIOD

The accounts for 2022 and subsequent years were re-examined in January 2024 when a number of errors and omissions were found in prior years.

These accounts supersede any previous financial reports.

14. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

HAYLING ISLAND BAPTIST CHURCH

England & Wales - Charity number 1146412

Accounts

Hayling Island Baptist Church

**ANNUAL REPORT AND STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31 OF DECEMBER 2021**

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Dolling Lane
Bosham
PO18 8NF

Hayling Island Baptist Church

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Hayling Island Baptist Church
LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1146412
START OF FINANCIAL YEAR	01st January 2021
END OF FINANCIAL YEAR	31st December 2021
TRUSTEES SERVING DURING THE YEAR 2021	Mr Ian Grey Mr Andy Keen - Treasurer Miss Claire Roberts Mrs Millie Billett Mrs Christy Kalfas Mr Terry Worrall - Appointed on 19/04/2021
MODERATOR	Revd Richard Ellingham
FINANCE OFFICER	Mr Terry Worrall
GOVERNING DOCUMENT	Constitution Document adopted on 23 Nov 2011, revised on the 11th April 2016
OBJECTIVES	<p>The principal purpose of the Church is the advancement of the Christian faith according to the principals of the Baptist Denomination.</p> <p>The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.</p>
REGISTERED ADDRESS	Hayling Island Baptist Church C/O St Andrews Church Southwood Road Hayling Island PO11 9QE
BANKING	Nat West
INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2, The Broadbridge Business Centre Delling Lane Bosham PO18 8NF

Hayling Island Baptist Church

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Membership

The Church currently has a membership of 39. This year we have had 1 new member join the church. This represents an increase of 2.6%. On Sundays we continue to worship in Hayling Island Community Centre (HICC). Our Service begins at 10:00 and attracts an average regular congregation of 45 people. There has been a slight reduction in attendance post lockdown. The overall breakdown by age of our church attendance numbers is as follows:

Children under 11:	3
Young People 11-16:	3
Young Adults 17-20:	5
Adults 21-29:	2
Adults 30-65:	28
Seniors 66+:	26

The Church Members Meeting

During 2021, due to lockdown restrictions, there were only 2 church members meetings with an average attendance of 28 members, which represents 72%.

Young Peoples Work

Sunday Club

The aim of the Sunday Club (SC) continues to be introducing young hearts and minds to Jesus through Christian teaching based on the Bible. The SC is run by a team of six leaders and four creche helpers. The leaders share the teaching responsibilities. After lockdown restrictions were eased, we continued to use 'Go Teach' materials and follow their prescribed syllabus. The syllabus consists of Bible based lessons with background notes and a suggested lesson presentation. Go Teach also includes a CD with printable downloads to help the children engage with the teaching. The lesson plans cover a range of ages from primaries through to young teens. We now have six children regularly attending SC covering an age range of 12-16. We have one child in the creche.

About Life and Faith (ALF)

ALF did not resume after lockdown.

The Past Year

The early part of the year saw the church operating under lockdown restrictions. Therefore, pre-recorded services continued to be posted on you tube. This involved bringing a number of separately recorded elements together (leading worship songs, preaching, prayers etc) and editing them together to produce a service of Sunday Worship.

When lockdown restrictions were eased, we recommenced gathering at Hayling Island Community Centre for our regular Sunday worship. We followed all Government guidelines, such as monitoring temperature of worshippers on entry to church, taking names and contact details for track and trace purposes, masks were worn until that guideline was later eased, chairs were spaced appropriately, and refreshments were not served. It was evident and understandable that some people were choosing to stay away from church because they were categorised as vulnerable, or they had become used to staying home on Sunday mornings. In order to meet the needs of those staying at home a decision was made to stream live services. This became standard procedure for our church services.

Our moderator, Revd Richard Ellingham RN, has formally expressed an interest in becoming our part-time pastor when he retires from the Royal Navy in August 2022. The leadership team prayerfully considered this and after due consideration informed the church meeting. Richard stated that if he were to become the pastor of the church that he and his wife Pam would like to live on the island – in fact they saw this as crucial for his ministry. He has also said that he would be willing to serve as our pastor on a 'house for duty basis,' without a stipend. The idea would be to get us to a point where we can employ a full-time minister in the future.

Hayling Island Baptist Church
TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

Future Vision

Given Richard's proposal we need to continue to prayerfully consider and discuss the possibility of employing him as our part time minister. He is clear that this is with a view of growing the church sufficiently to eventually employ someone in a full-time capacity. Initially this would involve the purchase of a manse for Richard and Pam. We need to look at our financial situation and determine a strategy to achieve these things if we think that they are of God's will for us as a church.

Financial Review and Reserves Policy

The charity's principal source of funding is from the regular giving of church members and where applicable the corresponding gift aid. Currently the church finances are healthy, a full and detailed financial report is attached.

At the end of the year 2021 the Charity had £79,347 available in cash funds, £15,169 more than in the prior year. The Net assets are in the value of £77,691 in gain, £29,386 more than it was in 2020. This is mainly due to partially written off provision for Baptist Union Pension Liability in prior years and Gift Aid owed from 2019 onwards.

TRUSTEES RESPONSIBILITIES

The Charities Act 2011 require the trustees to prepare financial statements for each financial year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees , Trustee.

Print name: IAN GREY

Date: 1/9/24

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of Hayling Island Baptist Church on the accounts for the year ended 31st December 2021 set out on pages 7 to 15.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011) and that an independent examination is needed.

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 Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention

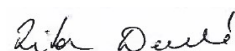
1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 130 of the Act); and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

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

Zita Derbak MAAT AATQB
Independent Examiners Ltd
Unit 2, The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

Sign:



Date:

02.09.2024

Hayling Island Baptist Church
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
INCOMING RESOURCES					
Income and Endowments from:					
Donations and Legacies	2a	30,220	1,000	31,220	32,715
Charitable Activities	2b	-	12,831	12,831	-
Investments	2c	262	-	262	307
Other	2d	-	-	-	-
TOTAL		30,482	13,831	44,313	33,022
RESOURCES EXPENDED					
Expenditure on:					
Charitable Activities	3a	500	-	500	500
Other	3b	9,208	5,219	14,427	11,200
TOTAL		9,708	5,219	14,927	11,700
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		20,774	8,612	29,386	21,322
NET INCOME/(EXPENDITURE)		20,774	8,612	29,386	21,322
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		20,774	8,612	29,386	21,322
RECONCILIATION OF FUNDS:					
Total Funds Brought Forward		27,922	20,383	48,305	26,983
TOTAL FUNDS CARRIED FORWARD		48,696	28,995	77,691	48,305

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 15 form part of these financial statements.

Hayling Island Baptist Church
BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-21 Total £	31-Dec-20 Total £
Fixed Assets					
Tangible assets	7	-	-	-	-
Current Assets					
Debtors	8	19,066	-	19,066	11,479
Cash at bank and in hand	9	50,352	28,995	79,347	64,178
Total Current Assets		69,418	28,995	98,413	75,657
Creditors: amounts falling due within one year	10	-4,422	-	-4,422	-3,552
NET CURRENT ASSETS		64,996	28,995	93,991	72,105
TOTAL ASSETS less current liabilities		64,996	28,995	93,991	72,105
Creditors: amounts falling due in more than one year	4, 11	-16,300	-	-16,300	-23,800
NET ASSETS		48,696	28,995	77,691	48,305
Funds of the Charity					
General Funds		48,696	-	48,696	27,922
Restricted Funds	12	-	28,995	28,995	20,383
Total Funds		48,696	28,995	77,691	48,305

The financial statements on pages 7 and 8 were approved by the trustee, and authorised for issue on:

Date: 1/9/24

Signed on behalf of all the Trustees: IAN GREY

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Basis of preparation:

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity constitutes a public benefit entity as defined by FRS 102.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Material prior period errors

No material prior year error have been identified in the reporting period.

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

INCOME

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

Donated goods (continued)

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Donated Services and Facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Expenditure and liabilities

The charity has opted to prepare its accounts using natural categories.

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

Grants Payable without Performance Conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Fixed Assets

Fixed assets are recognised when it is probable that future economic benefits will flow to the charity, and the cost of the asset can be measured reliably. The cost of a fixed asset includes its purchase price and any directly attributable costs of bringing the asset to working condition for its intended use. Fixed assets are only capitalised if the cost of the individual asset exceeds £2,000. Any purchase of an asset with a value of £2,000 or less will be treated as an expense in the financial year of purchase and will not be capitalised.

Depreciation Expense

Capitalised fixed assets will be depreciated over their useful economic lives, commencing from the date the asset is available for use. The charity will use a straight-line method for depreciation unless another method is deemed more appropriate for the specific asset. Depreciation rates will be reviewed periodically to ensure they remain appropriate.

Impairment

The charity will review the carrying value of its fixed assets annually to determine whether there is any indication of impairment. If an asset's carrying value exceeds its recoverable amount, an impairment loss will be recognised.

Disposal of assets

When a fixed asset is disposed of, the cost and accumulated depreciation will be removed from the balance sheet. Any gain or loss on disposal will be recognised in the Statement of Financial Activities.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

2. ANALYSIS OF INCOME		Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Donations and Legacies					
Donations received - Regular	12	20,145	1,000	21,145	24,293
Donations received - Collections/Offering		2,205	-	2,205	2,599
Gift Aid		7,570	-	7,570	5,823
Gifts - Other		300	-	300	-
		30,220	1,000	31,220	32,715
b) Charitable Activities					
Hayling Holiday Lunches	12	-	12,831	12,831	-
		-	12,831	12,831	-
c) Investments					
Interest received		262	-	262	307
		262	-	262	307
d) Other Income					
Other income		-	-	-	-
		-	-	-	-

3. ANALYSIS OF EXPENDITURE		Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
	Notes				
a) Charitable Activities					
Minister's Stipend Cost	4	500	-	500	500
Speaker Fees and Expenses		-	-	-	-
		500	-	500	500
b) Other					
Rent		3,815	-	3,815	2,108
Printing, Postage, Stationery		45	-	45	171
IT Software and Consumable		178	-	178	271
Telephone & Mobile & Internet		224	-	224	115
Equipment & repairs		2,590	-	2,590	826
Legal & Professional fees		1,047	-	1,047	1,057
Insurance		278	-	278	273
Pension Deficit Cost	5	-3,685	-	-3,685	2,644
Training		-	-	-	-
Charitable donations		3,300	-	3,300	2,400
General expenses		312	-	312	607
Subscriptions		1,104	-	1,104	728
Hayling Holiday Lunches	12	-	5,219	5,219	-
		9,208	5,219	14,427	11,200

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

4. STAFF COSTS AND NUMBERS	2021	2020
	£	£
Gross Wages	500	500
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	500	500

No employee received emoluments in excess of £60,000 for the period.

Employees were engaged in the following activities:	2021	2020
	TOTAL	TOTAL
Charitable Activities	1	1
	1	1

5. DEFINED CONTRIBUTION PENSION SCHEME AND DEFINED BENEFIT PENSION PLAN

Defined Contribution Pension Scheme

Amount of contributions recognised in the SOFA as an expense in 2021 was £3,815. (2020: £2,644) All of those relate to the trustees remuneration and are therefore recognised in the general fund under charitable activities.

Defined Benefit Pension Plan

The charity was enrolled in the Baptist Unions defined benefit pension scheme which is a multi company pension scheme and is in deficit. The proportion of the deficit which is apportioned to Hayling Island Baptist Church stands at £16,300 (2020: £23,800), and its net present value calculated using the RPI is £16,300 (2020: £23,800).

6. TRUSTEES AND OTHER RELATED PARTIES

No trustee was paid for any additional roles in this financial year. (2020:Nil) No transactions took place between trustees and related parties in the financial year. (2020: Nil)

In this period the charity paid three trustees a total of £3,681 to reimburse them for their out-of-pocket expenses in relation to resources, teaching material, equipment, subscription costs (2020: £1,041). Spouse of T Worrall, trustee, received £238 to reimburse out-of-pocket expenses in relation to gifts, PAYE etc.

7. TANGIBLE FIXED ASSETS		Unrestricted	Restricted	Total
		£	£	£
EQUIPMENT				
Cost	01-Jan-21	0	0	0
Additions		0	0	0
Cost at	31-Dec-21	0	0	0
<hr style="border-top: 3px double black;"/>				
Depreciation	01-Jan-21	0	0	0
Charge		0	0	0
Depreciation at	31-Dec-21	0	0	0
<hr style="border-top: 3px double black;"/>				
Net Book Value	31-Dec-21	0	0	0
Net Book Value	31-Dec-20	0	0	0

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2021 : None
31st December 2020: None

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

8. DEBTORS AND PREPAYMENTS	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-21 £	Total 31-Dec-20 £
Other Debtors		1,117	-	1,117	1,100
Gift Aid		17,949	-	17,949	10,379
		19,066	-	19,066	11,479

9. CASH AT BANK AND IN HAND		Unrestricted Fund £	Restricted Fund £	Total 31-Dec-21 £	Total 31-Dec-20 £
Current Account		27,412	-	27,412	32,505
Deposit Account		22,940	28,995	51,935	31,673
		50,352	28,995	79,347	64,178

10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR		Unrestricted Fund £	Restricted Fund £	Total 31-Dec-21 £	Total 31-Dec-20 £
Independent Examiners Fees		4,422	-	4,422	3,552
		4,422	-	4,422	3,552

11. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR		Unrestricted Fund £	Restricted Fund £	Total 31-Dec-21 £	Total 31-Dec-20 £
Provision for BU Pension Liability	4	16,300	-	16,300	23,800
		16,300	-	16,300	23,800

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

12. RESTRICTED FUNDS

<u>CURRENT REPORTING PERIOD</u>	Balance 01-Jan-21 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-21 £
Manse Deposit	20,383	1,000	-	-	21,383
Hayling Holiday Lunches	-	12,831	-5,219	-	7,612
	20,383	13,831	-5,219	-	28,995

<u>PREVIOUS REPORTING PERIOD</u>	Balance 01-Jan-20 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-20 £
Manse Deposit	20,383	-	-	-	20,383
	20,383	-	-	-	20,383

Manse Deposit is restricted amount for the purchase of manse property.

Hayling Holiday Lunches was set up to provide weekly food supplies to local families during school holidays whose children would normally receive free school meals.

The restricted funds are wholly represented by cash reserves of the charity.

13. EVENTS AFTER THE END OF THE REPORTING PERIOD

The accounts for 2021 and subsequent years were re-examined in January 2024 when a number of errors and omissions were found in prior years.

These accounts supersede any previous financial reports.

14. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

HAYLING ISLAND BAPTIST CHURCH

England & Wales - Charity number 1146412

Accounts

Hayling Island Baptist Church

**ANNUAL REPORT AND STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31 OF DECEMBER 2020**

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Dolling Lane
Bosham
PO18 8NF

Hayling Island Baptist Church

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Hayling Island Baptist Church
LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1146412
START OF FINANCIAL YEAR	01st January 2020
END OF FINANCIAL YEAR	31st December 2020
TRUSTEES SERVING DURING THE YEAR 2020	Mr Ian Grey Mr Andy Keen - Treasurer Miss Claire Roberts Mrs Mandy Worrall - Secretary - Resigned in March 2020 Mrs Millie Billett Mrs Christy Kalfas Mr Greg Osborne - Resigned in March 2020
MODERATOR	Revd Richard Ellingham
FINANCE OFFICER	Mr Terry Worrall
GOVERNING DOCUMENT	Constitution Document adopted on 23 Nov 2011, revised on the 11th April 2016
OBJECTIVES	The principal purpose of the Church is the advancement of the Christian faith according to the principals of the Baptist Denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.
REGISTERED ADDRESS	Hayling Island Baptist Church C/O St Andrews Church Southwood Road Hayling Island PO11 9QE
BANKING	Nat West
INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2, The Broadbridge Business Centre Delling Lane Bosham PO18 8NF

Hayling Island Baptist Church
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Membership

We have managed to maintain our membership numbers at 38. In the early part of 2020, the fellowship relocated to Hayling Island Community Centre (HICC) from St Andrews CoE Church. Our service continues to begin at 10:00 and attracts a regular average congregation of 50 people. The overall breakdown by age of our church attendance numbers is as follows:

Children under 11:	3
Young People 11-16:	3
Young Adults 17-20:	5
Adults 21-29:	3
Adults 30-65:	24
Seniors 66+:	30

Covid19 Pandemic and National Lockdown

All the reports which follow are in the context of the CoVid19 Pandemic and consequent lockdown restrictions.

The Church Members Meeting

During 2020 there was 1 church members meeting with an attendance of 32 members which represents 84% of the membership.

Young Peoples Work

Sunday Club

The aim of the Sunday Club (SC) continues to be introducing young hearts and minds to Jesus through Christian teaching based on the Bible. The SC is run by a team of six leaders and four creche helpers. The leaders share the teaching responsibilities. Up until March 2020 we continued to use 'Go Teach' materials and follow their prescribed syllabus. The syllabus consists of Bible based lessons with background notes and a suggested lesson presentation. Go Teach also includes a CD with printable downloads to help the children engage with the teaching. The lesson plans cover a range of ages from primaries through to young teens. We now have six children regularly attending SC covering an age range of 9-15. We have one child in the creche.

About Life and Faith (ALF)

We continue to use the resource 'About Life and Faith' (ALF) which continues to be popular with those attending. ALF is a Bible course produced by Viz-A-Viz for young people. The course uses a DVD to tell the Bible story and a resource manual packed with teaching ideas, relevant activities, games, and crafts. Until lockdown restrictions commenced ALF was run on a weekly basis taking place on Monday evenings. This remains to be a major part of outreach work to children through which they learn about becoming and being disciples of Jesus. This year we have had six children attending regularly with an age range of 6-16, two of which attend church on a Sunday.

The Past Year

From March 2020 church life was drastically affected by the CoVid19 Pandemic the consequences of which were a national lockdown. The restrictions implemented by the Government meant that the church could no longer gather for Sunday worship, nor could the Diaconate meet face to face for their monthly leadership meetings.

In response to this we decided to move our leadership meetings online with immediate effect. Despite some initial teething problems this became our regular practice. Our biggest concerns were supporting the membership pastorally and spiritually. To address these concerns, we decided to also move our worship services online. We overcame the initial challenges of streaming services live. We were also able to upload our services onto You Tube for those who couldn't join our streamed services. It was hard work to produce something weekly but with the great dedication of a small number of people we consistently had Sunday corporate worship although it be done remotely. We were the only church on Hayling Island to maintain an online presence throughout the lockdown period.

Hayling Island Baptist Church
TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

The Past year (continued)

During COVID lockdown we attracted online viewers that were of unknown age, but revealed an average attendance of between 70 - 100 from Hayling and further afield, including abroad. Our online services took the form of a blog on our website for the first months (written worship and sermon with video song links, stories for small children, fun Christian video links for juniors, and life reflections for teens), and was later replaced by a pre-recorded YouTube video service when "bubbles" allowed small groups to meet together to record the worship. The shift to YouTube services caused a reduction in viewers.

Two things that stand out during this extraordinary year was the Easter Service which brought together a virtual choir and band comprising of our members singing the song Living Hope (CCLI Song 7106807). This was so apt during a period in the worlds history where many were losing hope.

We also held an occasional online mid-week Communion Service via Zoom which was attended by 65% of the membership.

Future Vision

We are very heavily focussed on maintaining our online presence with the aim of sustaining our members spiritual wellbeing. This is because we are concerned that there may be a danger of members drifting away from the fellowship during a sustained period of lockdown. We must also work towards a plan that enables a smooth transition once lockdown and restrictions are lifted.

Financial Review and Reserves Policy

The charity's principal source of funding is from the regular giving of church members and where applicable the corresponding gift aid. Currently the church finances are healthy, a full and detailed financial report is attached.

At the end of the year 2020 the Charity had £64,178 available in cash funds, £16,211 more than in the prior year. The Net assets are in the value of £48,305 in gain, £21,322 more than it was in 2019. This is mainly due to partially written off provision for Baptist Union Pension Liability in 2019.

TRUSTEES RESPONSIBILITIES

The Charities Act 2011 require the trustees to prepare financial statements for each financial year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees , Trustee.

Print name: CHRISTY M. KALFAS

Date: 04/07/2024

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of Hayling Island Baptist Church on the accounts for the year ended 31st December 2020 set out on pages 7 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011) and that an independent examination is needed.

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 Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 130 of the Act); and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

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

Zita Derbak MAAT AATQB
Independent Examiners Ltd
Unit 2, The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

Sign: 

Date: 05.07.2024

Hayling Island Baptist Church
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
INCOMING RESOURCES					
Income and Endowments from:					
Donations and Legacies	2a	32,715	-	32,715	38,248
Charitable Activities	2b	-	-	-	-
Investments	2c	307	-	307	236
Other	2d	-	-	-	-
TOTAL		33,022	-	33,022	38,484
RESOURCES EXPENDED					
Expenditure on:					
Charitable Activities	3a	500	-	500	430
Other	3b	11,200	-	11,200	5,237
TOTAL		11,700	-	11,700	5,667
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		21,322	-	21,322	32,817
NET INCOME/(EXPENDITURE)		21,322	-	21,322	32,817
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		21,322	-	21,322	32,817
RECONCILIATION OF FUNDS:					
Total Funds Brought Forward		6,600	20,383	26,983	-5,834
TOTAL FUNDS CARRIED FORWARD		27,922	20,383	48,305	26,983

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 14 form part of these financial statements.

Hayling Island Baptist Church
BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-20 Total £	31-Dec-19 Total £
Fixed Assets					
Tangible assets					
Current Assets					
Debtors	6	11,479	-	11,479	5,656
Cash at bank and in hand	7	43,795	20,383	64,178	47,967
Total Current Assets		55,274	20,383	75,657	53,623
Creditors: amounts falling due within one year	8	-3,552	-	-3,552	-2,640
NET CURRENT ASSETS		51,722	20,383	72,105	50,983
TOTAL ASSETS less current liabilities		51,722	20,383	72,105	50,983
Creditors: amounts falling due in more than one year	4, 9	-23,800	-	-23,800	-24,000
NET ASSETS		27,922	20,383	48,305	26,983
Funds of the Charity					
General Funds		27,922	-	27,922	6,600
Restricted Funds	10	-	20,383	20,383	20,383
Total Funds		27,922	20,383	48,305	26,983

The financial statements on pages 7 and 8 were approved by the trustee, and authorised for issue on:

Date: 04/07/2024

Signed on behalf of all the Trustees: 

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Basis of preparation:

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity constitutes a public benefit entity as defined by FRS 102.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Material prior period errors

No material prior year error have been identified in the reporting period.

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

INCOME

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

Donated goods (continued)

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Donated Services and Facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Expenditure and liabilities

The charity has opted to prepare its accounts using natural categories.

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Fixed Assets

These are capitalised if they can be used for more than one year, and are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2. ANALYSIS OF INCOME	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
a) Donations and Legacies				
Donations received - Regular	24,293	-	24,293	23,625
Donations received - Collections/Offering	2,599	-	2,599	10,067
Gift Aid	5,823	-	5,823	4,556
	32,715	-	32,715	38,248
b) Charitable Activities				
None	-	-	-	-
	-	-	-	-
c) Investments				
Interest received	307	-	307	236
	307	-	307	236
d) Other Income				
Other income	-	-	-	-
	-	-	-	-

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

3. ANALYSIS OF EXPENDITURE

Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
a) Charitable Activities				
Minister's Stipend Cost	500	-	500	-
Speaker Fees and Expenses	-	-	-	430
	500	-	500	430

b) Other

Rent	2,108	-	2,108	5,088
Printing, Postage, Stationery	171	-	171	142
IT Software and Consumable	271	-	271	-
Telephone & Mobile & Internet	115	-	115	206
Equipment & repairs	826	-	826	2,958
Legal & Professional fees	1,057	-	1,057	2,048
Insurance	273	-	273	281
Pension Deficit Cost	2,644	-	2,644	18,021
Training	-	-	-	80
Charitable donations	2,400	-	2,400	9,973
General expenses	607	-	607	1,443
Subscriptions	728	-	728	1,039
	11,200	-	11,200	5,237

4. STAFF COSTS AND NUMBERS

	2020 £	2019 £
Gross Wages	500	-
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	500	-

No employee received emoluments in excess of £60,000 for the period.

Employees were engaged in the following activities:

	2020 TOTAL	2019 TOTAL
Charitable Activities	1	-
	1	-

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

5. Defined contribution pension scheme or defined benefit pension plan

Defined Contribution Pension Scheme

Amount of contributions recognised in the SOFA as an expense in 2020 was £2,644. (2019: £3,563) All of those relate to the trustees remuneration and are therefore recognised in the general fund under charitable activities.

Defined Benefit Pension Plan

The charity was enrolled in the Baptist Unions defined benefit pension scheme which is a multi company pension scheme and is in deficit. The proportion of the deficit which is apportioned to Hayling Island Baptist Church stands at £23,800 (2019: £24,000), and its net present value calculated using the RPI is £23,800 (2019: £24,000).

6. TRUSTEES AND OTHER RELATED PARTIES

No trustee was paid for any additional roles in this financial year. (2019: Nil)

In this period the charity paid three trustees a total of £1,041 to reimburse them for their out-of-pocket expenses in relation to resources, teaching material, equipment, subscription costs (2019: £1,443). Husband of M Worrall, trustee, received £350 to reimburse out-of-pocket expenses in relation to subscriptions, gifts, equipment.

7. DEBTORS AND PREPAYMENTS

	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Other Debtors		1,100	-	1,100	1,100
Gift Aid		10,379	-	10,379	4,556
		11,479	-	11,479	5,656

8. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Current Account	32,505	-	32,505	16,601
Deposit Account	11,290	20,383	31,673	31,366
	43,795	20,383	64,178	47,967

9. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Independent Examiners Fees	3,552	-	3,552	2,640
	3,552	-	3,552	2,640

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Provision for BU Pension Liability	23,800	-	23,800	24,000
	23,800	-	23,800	24,000

Hayling Island Baptist Church
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

11. RESTRICTED FUNDS

<u>CURRENT REPORTING PERIOD</u>	Balance 01-Jan-20 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-20 £
Manse Deposit	20,383	-	-	-	20,383
	20,383	-	-	-	20,383

<u>PREVIOUS REPORTING PERIOD</u>	Balance 01-Jan-19 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-19 £
Manse Deposit	19,383	1,000	-	-	20,383
	19,383	1,000	-	-	20,383

Manse Deposit is restricted amount for the purchase of manse property.
The restricted funds are wholly represented by cash reserves of the charity.

12. EVENTS AFTER THE END OF THE REPORTING PERIOD

The accounts for 2020 and subsequent years were re-examined in January 2024 when a number of errors and omissions were found in prior years.
These accounts supersede any previous financial reports.

13. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.