

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

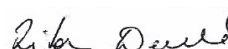
1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:

- 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					
	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
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	-	-
	<hr/> 500	<hr/> 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	<hr/> 1	<hr/> 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	<hr/> 0	<hr/> 0	<hr/> 0
Depreciation	01-Jan-21	0	0	0
Charge		0	0	0
Depreciation at	31-Dec-21	<hr/> 0	<hr/> 0	<hr/> 0
Net Book Value	31-Dec-21	<hr/> 0	<hr/> 0	<hr/> 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.