

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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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 Gorseyway 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					
	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
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	-	-
	<hr/> 500	<hr/> 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	<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 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	<hr/> 0	<hr/> 0	<hr/> 0
Depreciation	01-Jan-22	0	0	0
Charge		0	0	0
Depreciation at	31-Dec-22	<hr/> 0	<hr/> 0	<hr/> 0
Net Book Value	31-Dec-22	<hr/> 0	<hr/> 0	<hr/> 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 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

<u>PREVIOUS 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

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.