

# **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**

<b>CHARITY NUMBER</b>	1146412
<b>START OF FINANCIAL YEAR</b>	1st January 2024
<b>END OF FINANCIAL YEAR</b>	31st December 2024
<b>TRUSTEES SERVING DURING THE YEAR 2024</b>	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
<b>SECRETARY</b>	Mrs Sally Griffiths
<b>GOVERNING DOCUMENT</b>	Constitution Document adopted on 23 Nov 2011, revised on the 11th April 2016
<b>OBJECTIVES</b>	<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>
<b>REGISTERED ADDRESS</b>	Hayling Island Baptist Church 274 Sea Front Hayling Island PO11 0AZ
<b>BANKING</b>	Nat West
<b>INDEPENDENT EXAMINER</b>	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 Lilian's 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: ..... 19<sup>th</sup> 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

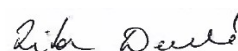
1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:

- 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 £	<b>TOTAL 2024 £</b>	<b>TOTAL 2023 £</b>
<b>INCOMING RESOURCES</b>						
<b>Income and Endowments from:</b>						
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	-	-	-	-	-
<b>TOTAL</b>		<b>47,922</b>	<b>4,965</b>	<b>19,312</b>	<b>72,199</b>	<b>69,975</b>
<b>RESOURCES EXPENDED</b>						
<b>Expenditure on:</b>						
Charitable Activities	3a	1,664	-	-	1,664	1,398
Other	3b	25,374	4,650	23,964	53,988	47,974
<b>TOTAL</b>		<b>27,038</b>	<b>4,650</b>	<b>23,964</b>	<b>55,652</b>	<b>49,372</b>
<b>NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)</b>		<b>20,884</b>	<b>315</b>	<b>-4,652</b>	<b>16,547</b>	<b>20,603</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>20,884</b>	<b>315</b>	<b>-4,652</b>	<b>16,547</b>	<b>20,603</b>
Transfers between funds		-		-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>20,884</b>	<b>315</b>	<b>-4,652</b>	<b>16,547</b>	<b>20,603</b>
<b>RECONCILIATION OF FUNDS:</b>						
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
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>204,358</b>	<b>315</b>	<b>9,426</b>	<b>214,099</b>	<b>198,681</b>

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 £
<b>Fixed Assets</b>						
Tangible assets	7	132,344	-	-	132,344	132,344
<b>Current Assets</b>						
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
<b>Total Current Assets</b>		<b>73,054</b>	<b>315</b>	<b>9,426</b>	<b>82,795</b>	<b>71,490</b>
<b>Creditors:</b> amounts falling due within one year	10	-1,040	-	-	-1,040	-6,282
<b>NET CURRENT ASSETS</b>		<b>72,014</b>	<b>315</b>	<b>9,426</b>	<b>81,755</b>	<b>65,208</b>
<b>TOTAL ASSETS less current liabilities</b>		<b>204,358</b>	<b>315</b>	<b>9,426</b>	<b>214,099</b>	<b>197,552</b>
<b>Creditors:</b> amounts falling due in more than one year		-	-	-	-	-
<b>NET ASSETS</b>		<b>204,358</b>	<b>315</b>	<b>9,426</b>	<b>214,099</b>	<b>197,552</b>
<b>Funds of the Charity</b>						
General Funds		204,358	-	-	204,358	As restated 183,474
Designated Funds	12	-	315	-	315	-
Restricted Funds	11	-	-	9,426	9,426	14,078
<b>Total Funds</b>		<b>204,358</b>	<b>315</b>	<b>9,426</b>	<b>214,099</b>	<b>197,552</b>

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

Date: 19<sup>th</sup> 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**

<b>2. ANALYSIS OF INCOME</b>	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>TOTAL 2024 £</b>	<b>TOTAL 2023 £</b>
<b>a) Donations and Legacies</b>						
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
		<b>47,875</b>	<b>4,965</b>	<b>434</b>	<b>53,274</b>	<b>45,473</b>
<b>b) Charitable Activities</b>						
Hayling Holiday Lunches	11	-	-	18,878	18,878	24,471
		<b>-</b>	<b>-</b>	<b>18,878</b>	<b>18,878</b>	<b>24,471</b>
<b>c) Investments</b>						
Interest received		47	-	-	47	31
		<b>47</b>	<b>-</b>	<b>-</b>	<b>47</b>	<b>31</b>
<b>d) Other Income</b>						
Other income		-	-	-	-	-
		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3. ANALYSIS OF EXPENDITURE</b>	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>TOTAL 2024 £</b>	<b>TOTAL 2023 £</b>
<b>a) Charitable Activities</b>						
Minister's Stipend Cost	4	500	-	-	500	495
Community Activities	12	654	-	-	654	478
Speaker Fees and Expenses		-	-	-	-	425
Entertainment		510	-	-	510	-
		<b>1,664</b>	<b>-</b>	<b>-</b>	<b>1,664</b>	<b>1,398</b>
<b>b) Other</b>						
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
		<b>25,374</b>	<b>4,650</b>	<b>23,964</b>	<b>53,988</b>	<b>47,974</b>

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

**4. STAFF COSTS AND NUMBERS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gross Wages	500	495
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u>500</u>	<u>495</u>

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

Employees were engaged in the following activities:

	<b>2024</b>	<b>2023</b>
	<b>TOTAL</b>	<b>TOTAL</b>
Charitable Activities	<u>1</u>	<u>1</u>
	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**

		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>
Manse Property				
Cost	01-Jan-24	132,344	-	132,344
Additions		-	-	-
Cost at	31-Dec-24	<u>132,344</u>	<u>-</u>	<u>132,344</u>
Depreciation	01-Jan-24	-	-	-
Charge		-	-	-
Depreciation at	31-Dec-24	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value	31-Dec-24	<u><b>132,344</b></u>	<u>-</u>	<u><b>132,344</b></u>
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**

<b>8. DEBTORS AND PREPAYMENTS</b>	Unrestricted	Designated	Restricted	<b>Total</b>	As restated
	Fund	Fund	Fund	<b>31-Dec-24</b>	<b>Total</b>
	£	£	£	£	31-Dec-23
					£
Other Debtors	-	-	-	-	1,125
Gift Aid *	18,605	-	434	19,039	25,707
	<b>18,605</b>	<b>-</b>	<b>434</b>	<b>19,039</b>	<b>26,832</b>

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

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

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

**11. RESTRICTED FUNDS**  
**CURRENT REPORTING PERIOD**

	<b>Balance</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance</b>
	<b>01-Jan-24</b>				<b>31-Dec-24</b>
	£	£	£	£	£
Hayling Holiday Lunches	14,078	19,312	-23,964	-	9,426
	<b>14,078</b>	<b>19,312</b>	<b>-23,964</b>	<b>-</b>	<b>9,426</b>

**PREVIOUS REPORTING PERIOD**

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

**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**

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

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.