

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 March 2025**

**BOGNOR REGIS
BAPTIST CHURCH**

CHARITY REGISTRATION No: 1179247

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

BOGNOR REGIS BAPTIST CHURCH

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BOGNOR REGIS BAPTIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1179247
LEGAL STATUS	Charitable Incorporated Charity (CIO)
GOVERNING INSTRUMENT	Constitution adopted 8th May 2018
START OF FINANCIAL PERIOD	1st April 2024
END OF FINANCIAL PERIOD	31 March 2025
TRUSTEES AT END OF FINANCIAL PERIOD	J. Passmore J. Fredricks A. Williams - resigned 31.03.25 J. Lex - resigned 31.03.25 S. Bolton D. Clark D. Lacey K. Doherty P. Attwell -appointed 25.07.24 S. Copeland - appointed 06.03.25
CUSTODIAN TRUSTEES	The Baptist Union Corporation Ltd Baptist House PO Box 44 129 Broadway Didcot Oxfordshire OX11 8RT
REGISTERED ADDRESS	73 Victoria Drive Bognor Regis West Sussex PO21 2TD
PRIMARY BANKERS	Barclays Bank Plc Bognor Regis Branch PO Box 54 74-75 East Street Chichester West Sussex PO19 1HT
INDEPENDENT EXAMINER	K Gomes Independent Examiners Ltd Unit 2, The Broadfields Business Centre Delling Lane Bosham PO18 8NF

THE BOGNOR REGIS BAPTIST CHURCH

TRUSTEES REPORT FOR THE PERIOD 01 April 2024 – 31 March 2025

OBJECTS

The primary aims of the Church are to fulfil the role of a Christian Church in the Bognor Regis area and to provide help to others in promoting the Christian faith in the United Kingdom and overseas.

THE CHURCH: ITS AIMS AND OBJECTIVES

The Church is not a building, but a body; we are a group of people of different ages and backgrounds who acknowledge and love Jesus Christ as our Lord and Saviour and who are committed to following Him and supporting each other to grow in and outwardly express our Christian faith. Everyone in the Church has an equal part to play in the achievement of its aims and objectives. The Bognor Regis Baptist Church (widely known as the Shore Community Church), its pastors, leaders and members are committed to the principles of Church as illustrated in the New Testament, by serving one another in the local and the wider community.

The church's mission is to build credibility by being 'an undeniable force for good' in our neighbourhood, society and wider community.

Whilst the church does employ staff it is the work of every member of the church, whether employed or not, that will make the difference in the church achieving its objectives. This is done in 'being salt and light' wherever we can; by praying, by visiting the sick and others in need, by encouraging and building up each other, by mentoring and discipling other members of the body, in public teaching and worship, and also in administration. The financial resources of the church, to a very large extent, are given by the members and their private assets and equipment are regularly used in the work of the church. Much of this work is done privately, without recognition, and the hours and value of that time cannot be quantified.

Structure, Governance and Management

Bognor Regis Baptist Church is a member of the Baptist Union of Great Britain. Baptist Churches are self-governing and self-supporting but believe in associating with other like minded churches - and so the churches come together in regional, national and international spheres to promote and support the fellowship of Christians. During the year gifts have been made to help the objectives which can best be done on a larger scale than the Bognor Regis Baptist Church, as a Church, could do independently.

Bognor Baptist Church is managed by its Trustees acting on behalf of the Church in accordance with decisions reached by the Church Meeting which meets at least three times per year. The Trustees normally meet monthly and comprise the Minister, and the trustees. The Church Meeting provides an opportunity for all the members to meet for a time of worship, discussion about the direction of the church, its vision & mission and key decisions about such matters. All members of the Church are encouraged to attend these meetings.

Directions relating to charitable trust are made by the trustees, who are responsible for governing the life and teaching of the church. Day to day decisions on expenditure and activities are decided by the staff in charge of different areas of the church, with budgets advised by the Finance and Business (FAB) team and agreed by Trustees before putting to the members at a church meeting. Budgets are monitored by the Trustees and, where appropriate, by the management committee of the subgroups. The church offers an open invitation for potential Trustees to attend an "Exploring Leadership" course. The course offers an opportunity to explore an individual's calling, vision and role that they would have as a Trustee. In agreement with the existing Trustees, if a potential Trustee is identified, the membership of the church is asked to pray about the appointment before voting at a Church meeting. Trustees usually serve for a maximum period of 6 years before taking a sabbatical to give both the trustees and the Church the opportunity to discern whether the trustee should be reappointed. On being appointed new

trustees spend time with the existing trustees to ensure they understand their responsibilities and the legal and financial framework in which the church operates.

OBJECTIVES AND ACHIEVEMENTS

During the period, we spent time focusing on the church's vision, mission, values and strategy which are detailed below:-

Our Vision:

As a church our vision is:

- To build spaces of care, love, freedom, creativity and justice in our community: Sacred spaces where our actions nurture wellbeing, wholeness and human flourishing... in Jesus' Name.

Our Mission

- We want to make the good news of Jesus accessible to a generation that is sceptical about religion; in which the Christian message is often regarded as passé or irrelevant; in which religion is mistrusted and the Church has lost credibility.
- We seek to build credibility by being 'an undeniable force for good' in our community. We seek to be accessible and relevant by communicating in creative, inspiring, engaging ways. We seek to build trust and overcome scepticism by being transparent, vulnerable, humble fellow travellers.

Our Values

- We choose to be accessible, with a comprehensible vision and purpose, living this out in an open and inclusive way.
- We value the emphasis on humility, generosity and peace.

Our wellbeing work 'The Haven'

The church's wider Wellbeing Project, known as 'The Haven' began in June 2021 through the launch of the Wellbeing Café. As a Bognor Regis-based project, The Haven is dedicated to fostering community wellbeing and providing a comforting refuge for individuals seeking support, a listening ear, or simply a peaceful escape.

Community-Centered Wellbeing: The Haven offers a diverse range of activities that focus on the five ways to wellbeing: Connect, Take Notice, Be Active, Keep Learning, and Give. These activities provide vital support for individuals' mental and emotional wellbeing, fostering connections, and creating a sense of community.

The Wellbeing Café continues to open two days a week, and is a welcoming, warm, and safe place for people to come and just 'be'. We have developed/welcomed several wellbeing-focussed groups connected to the café, either taking place within it (such as a 'Knit and Natter' group) or groups that use other rooms in the church and come along to the café after (a table tennis group and a Bridge group). We host two 'Renew Wellbeing' sessions each week (in partnership with that organisation) in the café that are particularly focused on supporting mental and emotional health.

We are expanding our work to create a wellbeing space in our community garden to the side of church where we have obtained some funding to develop the space. This will be used for outdoor wellbeing activities. We are also developing expressions of the Haven in partnership with other aspects of the church's life, such as Youth Work (see below) and spiritual wellbeing.

Youth Work

As part of the ongoing plan for outreach and connecting with other projects, schools and charities, we invited primary schools to attend a workshop type session for year 6 children. The nationally recognised programme 'Christmas Unwrapped' is designed for KS2 children, but we invited year 6's only as it means we can run the sessions annually without repeating them to any individual child. This project was a great success. It has begun new connections with 3 new schools, and provided new opportunities for the school we already had connections with. 'Christmas Unwrapped' also has a continued session 'Investigating Easter' which we will be running next month, thus reinforcing those connections. These have already lead to new invitations to provide practical help to the schools, as we have another 2 assemblies to provide.

Our wider connections for youth have given us the opportunity to work with churches in Chichester. This connection began with joining the planning team for a join youth service, which we now attend and are involved in running, but also the sharing of knowledge and resources amongst the other youth leaders. Some of the team are already booked into a course on reflective spaces in schools. Whilst we are also working with another church to improve our systems, making them more efficient and providing a better management of children and youth data.

Early years support

The nursery has 30 families using our services, providing education and childcare for children between the ages of 2 and 5 years old. We provide a secure, happy, and stimulating environment, with a high-quality curriculum which builds on what the children already know and extends their interests and fascinations, using varied approaches and teaching methods. We have a high level of children with English as an Additional Language usually 25-30% as well as children with Special Educational needs, cared for children and those involved with Children's Services on Early Help or Child Protection Plans. Some of these children are showing developmental delay due to Adverse Childhood Experiences (ACES). The staff all have Early Years Qualifications and have had further training in wider areas of care e.g. Makaton Signing, Early Trauma, Co/Self-Regulation and Emotion Coaching.

We arrange termly Stay and Play sessions when parents /carers are encouraged to come into the session to see what the children do during their time at nursery and join in activities on offer. It gives a chance for staff to explain the curriculum and how we support the children's overall progress and development, socially, emotionally, physically and cognitively. They see the staff model play, and interactions which help enhance language skills. This also gives them an opportunity in a relaxed atmosphere to share any concerns about their child or wider family issues allowing us to signpost families to other groups in the church who may offer support or outside agencies. We also invite parents to join in with our Forest School sessions and currently are working with the parents and children with plans to develop our outdoor area.

We have a half termly coffee morning in the church, Shore Café where we focus on one area for discussion and sharing what works at home and at nursery. Last term we had a specialist Dental Nurse from the Oral Health Protection Team sharing about oral health and how to access a dentist. This term we are sharing information about a research project the nursery is involved in, The Nuffield Early Language Intervention (NELI Project). This is a 20 week oral language intervention programme for all the children with additional support for those who need it most. The intervention also includes weekly Home Learning Links.

Plans for the future

The whole church will seek to live out our vision and pursue our goals, seeking to put the love of God on display by working towards the wellbeing of our community. This will principally be expressed under the banner of The Haven: We will seek to maintain the existing groups and relationships that we have

established, as well as pioneering new activities that promote the mental, emotional, material and spiritual wellbeing of our community.

The church will continue its mission support in the areas of Romania, China and wherever the Lord directs.

We will continue developing our buildings to be of greater utility both to the church and the wider community. Our aim is to bring the community together further and improve our links internally to include crossovers with projects. We also want to build up our links with other organisations in the area to maximise partnership working.

RELATED PARTIES

Jamie Fredricks as minister is paid a salary as stated in the attached accounts.

Jon Lex is a trustee of the Ron Hellyer Foundation. Donations to the Foundation have been made by the church: The amount of support was determined by the wider body of trustees (in consultation with the FAB team) and was not favoured over any other charities.

FINANCIAL REVIEW

The principal source of funding continues to come from tithes, offerings, donations and Gift Aid receipts. The general income received during this period has been similar to the previous periods and as expected in the budget.

We have a very stable long-term giving profile meaning that cash flow can easily be managed with two months' running reserves. This is usually the case in church settings where members give a self-fixed amount based on their individual income. With a well-diversified group of members the risk of sudden income changes from any particular giver is a well distributed risk in the group.

To hold higher levels of unnecessary reserves would be a poor use of working capital and adversely affect our ability to carry out community work.

If ever we needed to raise money for an unexpected and urgent support need. We would generate an appeal to our members.

GRANT MAKING POLICY

The Church budgeted to set aside some of its donated income to give away to external organisations and individuals. These are considered by the Trustees on the basis of need and fulfilment of the charitable objectives.

RISK MANAGEMENT

All major insurable risks are subject to normal Church and employers' insurance. Contractual risks are reviewed before being entered into to assess that they could not significantly impact upon the Church's ability to fulfil its objectives. An annual review of all areas of risk is undertaken by the Trustees in conjunction with staff and volunteers responsible for the area of activity. The operational risk register is discussed at bi-monthly Trustee meetings.

The Church is now fully compliant with the GDPR regulations and will continue to review and update its policies and procedures.

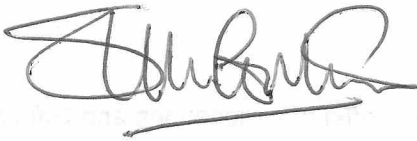
STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the profit and loss of the Charity for that period. In preparing these accounts, the trustees are required to:-

- Select suitable accounting policies and then apply them consistently.
- Make adjustments and estimates that are reasonable and prudent.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the accounts comply with the Charities Acts. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that the accounts comply with current statutory requirements and those of the Charity's trust deed.

**Approved by the Trustees on 31
March 2025 and signed on its
behalf by**



INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the charity trustees on my examination of the accounts Bognor Regis Baptist Church for the period to 31 March 2025 set out on pages 10 to 23.

Respective responsibilities of trustees and examiner

As the charity's Trustees of Bognor Regis Baptist Church (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Bognor Regis Baptist Church are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act. Respective responsibilities of Trustees and examiner

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Bognor Regis Baptist Church as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

K Gomes MAAT FCIE
Independent Examiners Ltd
Unit 2, The Broadfields Business Centre
Delling Lane
Bosham
PO18 8NF

Signed



Date: 18.7.25

BOGNOR REGIS BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD TO 31 MARCH 2025

	Notes	General Funds £	Restricted Funds £	Designated Funds £	TOTAL 2024/25 £	6 Months TOTAL 2023/24 £
INCOMING RESOURCES						
Incoming Resources from Generated Funds						
Donations & Legacies	3a	140,812	55,477	4,198	200,487	112,824
Charitable Activities	3b	1,676	-	1,045	2,721	2,297
Activities for Generating Funds	3c	44,909	-	144,614	189,522	96,192
Investment Income	3d	1,168	-	2	1,170	362
TOTAL INCOMING RESOURCES		188,565	55,477	149,859	393,900	211,675
RESOURCES EXPENDED						
Cost of Generating Funds						
Costs of Charitable Activities	4a	201,348	57,530	141,072	399,949	185,684
Governance Costs	4b	4,413	-	1,387	5,800	5,565
TOTAL RESOURCES EXPENDED		205,761	57,530	142,459	405,749	191,249
NET INCOMING/(OUTGOING)		(17,196)	(2,053)	7,399	(11,849)	20,425
Transfers Between Funds		9,058	-	(9,058)	-	-
Net Movement of Funds		- 8,138	- 2,053	- 1,659	- 11,849	20,425
RECONCILIATION OF FUNDS						
Total Funds Brought Forward		316,042	23,861	83,668	423,571	403,146
TOTAL FUNDS CARRIED FORWARD		307,905	21,808	82,009	411,722	423,571

The notes on pages 12 to 23 form part of these financial statements.

BOGNOR REGIS BAPTIST CHURCH

BALANCE SHEET AS AT 31st MARCH 2025

		General Funds £	Restricted Funds £	Total 2024/25 £	6 Months Total 2023/24 £
Fixed Assets					
Tangible Assets	2	273,787	-	273,787	301,224
Investments	9	-	-	-	-
		<u>273,787</u>	<u>-</u>	<u>273,787</u>	<u>301,224</u>
Current Assets					
Debtors & Prepayments	11	3,297	-	3,297	2,509
Cash at Bank and in Hand	10	123,241	21,808	145,049	134,393
Total Current Assets		<u>126,538</u>	<u>21,808</u>	<u>148,345</u>	<u>136,902</u>
Creditors: Amounts due within one year	12	6,410	-	6,410	6,555
NET CURRENT ASSETS		120,128	21,808	141,934	130,346
TOTAL ASSETS less current liabilities		<u>393,914</u>	<u>21,808</u>	<u>415,722</u>	<u>431,571</u>
Long Term Liabilities	13	4,000	-	4,000	8,000
NET ASSETS		<u>389,914</u>	<u>21,808</u>	<u>411,722</u>	<u>423,571</u>
Funds of the Charity					
General Funds		307,905	-	307,905	316,042
Designated Funds	7	82,009	-	82,009	83,668
Restricted Funds	8	-	21,808	21,808	23,861
TOTAL FUNDS		<u>389,914</u>	<u>21,808</u>	<u>411,722</u>	<u>423,571</u>

Approved by the Trustees on, 31st MARCH 2025

Signed on their behalf by Trustee, 

Print Name: STEPHEN COPELAND

BOGNOR REGIS BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD TO 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Incoming Resources

Recognition of Incoming Resources

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

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

Investment Income

This is included in the accounts when receivable.

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.

BOGNOR REGIS BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD TO 31 MARCH 2025

1. ACCOUNTING POLICIES (Continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

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

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Grants Payable

The Church makes grants to other organisations whose charitable objects complement its work. They are accounted for in the year in which they become payable.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

Fixed Assets

Tangible fixed assets for use by the charity, these are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Restricted Funds

Restricted funds are to be used for specified purposes as required by the donor. Expenditure which meets these criteria is allocated to the relevant fund. Income derived from these funds is retained within the funds concerned.

Unrestricted Funds

Designated funds are unrestricted funds which the trustees have designated to be used for a specific purpose.

Pensions

The church operates a defined benefit scheme for the benefit of the church minister and administrator. The contributions made into the scheme are accounted for as they are paid.

Change of Accounting Policies and Rules and Methods of Valuation.

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied per annum are as follows:

Building Improvements	5% - Straight Line Basis
Furniture & Fittings	10% - Straight Line Basis
General Equipment	25% - Straight Line Basis
Kitchen Equipment	20% - Straight Line Basis

BOGNOR REGIS BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD TO 31 MARCH 2025

2. TANGIBLE FIXED ASSETS

		Kitchen Equipment £	Buildings Improvements £	Furniture & Fittings £	General Equipment £	Total 2024/25 £
Transfer of Assets		1,824	646,743	62,445	51,339	762,351
Cost	01-Apr-24	-	-	-	-	-
Additions		-	-	-	-	-
Disposal		-	-	-	-	-
Cost at	31-Mar-25	1,824	646,743	62,445	51,339	762,351
Transfer of Assets		1,094	359,230	50,356	50,446	461,128
Depreciation	01-Apr-24	365	25,404	1,711	43	27,437
Charge		-	-	-	-	-
Disposal		-	-	-	-	-
Depreciation at	31-Mar-25	1,459	384,635	52,067	50,403	488,565
Net Book Value	31-Mar-25	365	262,108	10,378	936	273,787
Net Book Value	31-Mar-24	730	287,513	12,089	893	301,224

The church premises are excluded from the balance sheet because reliable cost information is not available, and valuation would incur significant costs which would be onerous compared to the additional benefit gained by the user of the accounts.

The current Insurance value of the premises is £3.5 million .

No depreciation is charged to freehold Land & Building as the Land & Buildings are maintained to such a standard that the estimated residual value is not less than cost.

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

31st March 2025: None

31st March 2024: None

BOGNOR REGIS BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD TO 31 MARCH 2025

3. INCOMING RESOURCES

					6 Months
	General	Restricted	Designated	TOTAL	TOTAL
Note	Funds	Funds	Funds	2024/25	2023/24
	£	£	£	£	£
a) Donations & Legacies					
Gifts & Offerings	122,593	-	1,824	124,417	57,530
Gift Aid Tax Refunds	18,219	-	144	18,363	11,247
<i>Donations</i>					
The Haven Fund	-	4,500	2,229	6,729	2,821
Welfare Fund	-	122	-	122	50
<i>Grant Funding</i>					
Children's Work -Benefact Trust Grant	-	6,900	-	6,900	6,900
Children's Work - Garfield & Western Grant	-	15,000	-	15,000	-
Pastoral Worker -Baptist Insurance Grant	-	6,920	-	6,920	-
BIFFA - Royal Society of Wildlife Trusts	-	22,034	-	22,034	-
Community Fund Garden Grant	-	-	-	-	9,150
Tesco's Stronger Starts Grant	-	-	-	-	500
Lottery - Cost of Living	-	-	-	-	24,625
	140,812	55,477	4,197	200,486	112,824
b) Charitable Activities					
Activities & Events	-	-	-	-	1,187
Refreshment Income	724	-	-	724	406
Youth & Children	-	-	415	415	447
Miscellaneous	952	-	630	1,582	257
	1,676	-	1,045	2,721	2,297
c) Activities for Generating Funds					
Premises Lettings - Flat	4,800	-	-	4,800	1,166
Premises Lettings - Rooms Rentals	40,109	-	-	40,109	14,862
WSCC Funded Session Fees	-	-	125,791	125,791	68,569
Nursery Session Fees	-	-	4,667	4,667	3,553
Haven Café Sales	-	-	14,156	14,156	8,041
	44,909	-	144,614	189,522	96,192
d) Investment Income					
Interest	1,168	-	2	1,170	362
	1,168	-	2	1,170	362
Total Income	188,565	55,477	149,858	393,900	211,675

BOGNOR REGIS BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD TO 31 MARCH 2025

4. RESOURCES EXPENDED

		General Funds £	Restricted Funds £	Designated Funds £	TOTAL 2024/25 £	6 Months TOTAL 2023/24 £
Note						
a) Costs of Charitable Activities						
Minister's Salary Costs	16	47,721	-	-	47,721	23,226
Minister's Expenses		28	-	-	28	98
Ministers - Continual Development Exps		600	-	-	600	540
Pastoral Worker Salary	16	-	1,106	-	1,106	-
Youth & Children's Worker Salary	16	-	17,227	-	17,227	421
Youth & Children's Worker Expenses		-	200	-	200	-
Early Years Leader Salary	16	2,854	1,621	3,271	7,746	3,620
The Haven Café Manager Salary	16	-	1,367	4,106	5,473	2,376
The Haven Café Manager Expenses		-	-	380	380	206
The Haven Operations Manager Salary	16	-	2,591	10,387	12,978	7,202
The Haven Kitchen Supervisors Salary	16	-	750	2,788	3,538	234
The Haven Café - Food Purchases		-	-	8,910	8,910	4,506
The Haven Café - Coffee Machine rental		-	-	1,795	1,795	1,141
Treasure Box Salary Costs	16	-	-	95,548	95,548	43,557
Events & Kids Events		-	107	-	107	759
Grants & Donations	5	6,536	22,198	545	29,279	6,719
Church Service Costs		278	-	-	278	221
Depreciation Expense	2	27,048	-	-	27,048	14,741
Pulpit Fees		55	-	-	55	75
Repairs & Maintenance		15,467	2,798	506	18,771	9,165
Resource Costs		-	221	2,231	2,452	880
Support Costs	6	99,002	6,657	9,324	114,982	64,207
Training & Conference Costs		1,339	600	575	2,514	1,079
Youth & Children		419	87	707	1,213	712
		201,348	57,530	141,072	399,949	185,684
b) Governance Costs						
Insurance Costs		2,658	-	1,387	4,045	1,930
Independent Examiner's Fee		1,320	-	-	1,320	1,980
Legal & Professional Fees		435	-	-	435	1,105
Flat Deposit Repayment		-	-	-	-	550
		4,413	-	1,387	5,800	5,565
Total Expenses		205,761	57,530	142,459	405,749	191,249

BOGNOR REGIS BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD TO 31 MARCH 2025

5. GRANTS & DONATIONS PAYABLE	6 Months				
	General Funds	Restricted Funds	Designated Funds	TOTAL 2024/25	TOTAL 2023/24
	£	£	£	£	£
Giving - Ron Hellyer Foundation	600	-	-	600	300
Welfare Support Fund	-	745	-	745	1,356
Giving - SEBA Home Mission	600	-	-	600	300
Other Giving	400	-	-	400	1,450
Tesco's Stronger Starts Grant - Treasure Box	-	500	-	500	-
Roof Replacement - Biffa Grant	-	20,933	-	20,933	-
Giving - Youthworx East Africa	1,200	-	-	1,200	1,100
The Haven Fund - General	-	-	519	519	187
The Haven - Renew 139 Fund	-	-	26	26	158
Kids Matters Programme	-	20	-	20	-
Giving - CAP - Christians Against Poverty	3,736	-	-	3,736	1,868
	6,536	22,198	545	29,279	6,719

6. SUPPORT COSTS		General	Restricted	Designated	TOTAL	6 Months
		Funds	Funds	Funds	2024/25	TOTAL
		£	£	£	£	31-Mar-24
						£
Administrator Salary	16	13,536	-	-	13,536	5,073
Administrator Expenses (Christmas)		-	-	43	43	-
Operations Manager Salary	16	19,677	-	-	19,677	8,208
Cleaners Salary	16	7,171	437	452	8,060	3,265
Cleaner Room Hire Payments		6,095	-	-	6,095	1,806
Caretaker Salary	16	3,166	180	-	3,346	1,740
Pension Deficiency Contributions		7	-	-	7	6
Finance Officer Salary	16	9,312	234	419	9,965	4,678
Telephone		1,556	42	144	1,742	669
Printing and Photocopying		601	-	144	745	365
Stationery & Postage		395	-	527	922	279
Computer Software & Licences		1,533	-	99	1,632	765
IT Support Contract		75	150	-	225	1,088
Internet/Emails/Domain Fees		378	-	-	378	224
Adverts & Publicity		229	-	-	229	439
Water Rates		365	-	-	365	165
ADC Rates - Flat		473	-	-	473	322
Gas		9,759	500	400	10,659	11,447
Electricity		9,686	500	400	10,586	7,522
Cleaning Products, Waste Collections & Toiletries		4,522	807	1,089	6,418	2,701
Sundry Equipment / Fixtures & Fittings		2,837	3,550	1,240	7,626	4,185
Flat - Repairs & Maintenance		1,452	-	-	1,452	3,366
Repairs & Maintenance - Technical		-	-	-	-	210
Subscriptions & Licences		2,287	-	1,396	3,683	1,690
Refreshments		1,897	-	1,755	3,653	1,658
Miscellaneous Expenses		733	257	1,048	2,039	1,012
Bank Charges		240	-	166	406	260
Depreciation	2	389	-	-	389	486
Payroll Fees		631	-	-	631	575
		99,002	6,657	9,324	114,982	64,206

BOGNOR REGIS BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD TO 31 MARCH 2025

7. DESIGNATED FUNDS CURRENT FINANCIAL YEAR

	Opening 01-Apr-24 £	Income £	Expenditure £	Fixed Assets £	Transfers £	Balance 31-Mar-25 £
Treasure Box Nursery	9,940	131,088	(105,324)	-	(9,284)	26,420
Christmas Fund	-	1,000	(987)	-	(13)	-
Friday Youth Group	250	3	(186)	-	-	67
The Haven	33,479	16,943	(35,962)	-	63	14,523
Roof Replacement	-	824	-	-	176	1,000
Children's Work	40,000	-	-	-	-	40,000
	83,668	149,858	(142,459)	-	(9,058)	82,009

The Designated funds are represented by the Charity's cash reserves and are to be expended as specified above.

	Opening 01-Apr-23 £	Income £	Expenditure £	Fixed Assets £	Transfers £	Balance 31-Mar-24 £
Treasure Box Nursery	(10,163)	72,122	(46,332)	-	(5,688)	9,940
Christmas Fund	-	1,000	(710)	-	(291)	-
Friday Youth Group	273	35	(58)	-	-	250
The Haven	30,817	12,033	(7,331)	-	(2,040)	33,479
Haven Year End Adjs	1,012	-	(100)	-	(912)	-
Children's Work	40,000	-	-	-	-	40,000
	61,939	85,190	(54,531)	-	(8,930)	83,668

8. RESTRICTED FUNDS

	Opening 01-Apr-24 £	Income £	Expenditure £	Fixed Assets £	Transfers £	Balance 31-Mar-25 £
Welfare Fund	3,419	122	(745)	-	-	2,796
Tesco's Stronger Starts Grant	500	-	(500)	-	-	-
Baptist Insurance - Pastoral Worker	-	6,921	(1,106)	-	-	5,815
Haven Grants	3,892	4,500	(8,392)	-	-	-
Garden Grant - Community Fund	9,150	-	(6,796)	-	-	2,354
Garfield & Western Grant	-	15,000	-	-	(15,000)	-
Biffa Grant - Roof Replacement	-	22,034	(20,933)	-	-	1,101
Children's Work Grant	6,900	6,900	(19,058)	-	15,000	9,742
	23,861	55,477	- 57,530	-	-	21,808

	Opening 01-Apr-23 £	Income £	Expenditure £	Fixed Assets £	Transfers £	Balance 31-Mar-24 £
Welfare Fund	3,525	50	(156)	-	-	3,419
Tesco's Stronger Starts Grant	-	500	-	-	-	500
Cost of Living Lottery Grant	-	24,625	(22,966)	-	(1,659)	-
Haven Grants	5,502	-	(1,610)	-	-	3,892
Garden Grant - Community Fund	-	9,150	-	-	-	9,150
Children's Work Grant	-	6,900	-	-	-	6,900
	9,027	41,225	- 24,732	-	(1,659)	23,861

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD TO 31 MARCH 2025

9. INVESTMENTS

The Charity held no investments during this or the previous financial year.

10. CASH AT BANK AND IN HAND

	General Funds £	Restricted Funds £	Total 2024/25 £	6 Months Total 31-Mar-24 £
Cash at Bank & in Hand	123,241	21,808	145,049	134,393
	123,241	21,808	145,049	134,393

11. DEBTORS AND PREPAYMENTS

	General Funds £	Restricted Funds £	Total 2024/25 £	Total 31-Mar-24 £
Debtors	100	-	100	-
Prepayments	3,197	-	3,197	2,509
	3,297	-	3,297	2,509

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	General Funds £	Restricted Funds £	Total 2024/25 £	Total 31-Mar-24 £
SEBA Loans	4,000	-	4,000	4,000
Sundry Creditors	2,410	-	2,410	2,555
	6,410	-	6,410	6,555

13. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

	General Funds £	Restricted Funds £	Total 2024/25 £	Total 31-Mar-24 £
SEBA Loans	4,000	-	4,000	8,000
	4,000	-	4,000	8,000

BOGNOR REGIS BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD TO 31 MARCH 2025

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds £	Restricted Funds £	Designated Funds £	Total 2024/25 £	6 Months Total 2023/24 £
Fixed Assets	273,787	-	-	273,787	301,224
Net Current Assets	38,119	21,808	82,009	141,935	130,347
Long Term Liabilities	(4,000)	-	-	(4,000)	(8,000)
	307,907	21,808	82,009	411,722	423,571

15. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES

	Total 2024/25 £	6 Months Total 2023/24 £
Net Income(expenditure)	(11,849)	20,425
Adjustments for:		
Depreciation	27,437	15,227
Dividends & interest from Investments	-	-
Other gains/(loss)	-	-
Fixed asset additions	-	(6,616)
Net gains on sale of fixed assets	-	-
Decrease in stocks	-	-
(Increase)/decrease in debtors	(88)	20,165
Decrease/(Increase) in creditors	(145)	748
Net cash provided by operating activities	15,355	49,949

BOGNOR REGIS BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD TO 31 MARCH 2025

16. STAFF COSTS AND NUMBERS

	6 Months	
	TOTAL 2024/25 £	TOTAL 2023/24 £
Gross Wages & Salaries	230,110	94,704
Employer's National Insurance Costs	11,279	6,293
Pension Contributions	10,627	4,410
Total Staff Costs	<u>252,016</u>	<u>105,406</u>

Average number of employees who were engaged in each of the following activities:

	TOTAL 2024/25	TOTAL 2023/24
Charitable Activities	16	16
	<u>16</u>	<u>16</u>

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.

The church pays pension contributions for its Pastor and Associate Minister to the Baptist Ministers Pension Trust Ltd, which is a final salary defined benefit scheme not contracted out of the State second pension, and for its Church Administrator to a Stakeholders Pension.

17. PENSIONS

In the period ended 31st March 2025, the Church paid contributions to the Baptist Ministers' Pension Trust Limited for the Minister

The scheme is a funded defined benefit scheme, not contracted out of the State second pension.

The assets are held in separate trustee administered funds.

Under the definitions set out in Financial Reporting Standard 17 "Retiring Benefits", the Baptist Ministers' Pension Trust Limited is a multi-employer pension scheme.

The Church is unable to identify its share of the underlying assets and liabilities of the scheme.

Accordingly, the Church has accounted for its contributions as if it were a defined contribution scheme.

The Church paid contributions to the Baptist Union Pensions Trust for the Church Administrator, Church Chief of Operations, Finance Officer, Youth Worker, Nursery Manager and 2 Nursery Staff.

The Church paid contributions to the NEST Pension Scheme for the Caretaker.

BOGNOR REGIS BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD TO 31 MARCH 2025

18. PAYMENTS TO TRUSTEES AND OTHER RELATED PARTY TRANSACTIONS

During the financial year J. Fredricks received £47,721.46 for 12 months in salary related payments (2023/24 (6mths) £23,226.24) and £28.05 in out of pocket expenses (2023/24: £98) in his capacity as Minister of the Bognor Regis Baptist Church in furthering the Charity's objects.

Related Charities

The Church has taken a £40,000 loan from SEBA, to be repaid over 10 years, to enable completion of the extension in furtherance if the Charity's objects.

	TOTAL 2024/25 £	6 Months TOTAL 31-Mar-24 £
SEBA Loan		
Loan Balance Brought Forward -	12,000	14,000
Loan Repayments	(4,000)	(2,000)
Loan Balance Carried Forward -	<u>8,000</u>	<u>12,000</u>

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

19. RESERVES POLICY

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.

20. 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.

BOGNOR REGIS BAPTIST CHURCH

TREASURE BOX ACCOUNTS FOR THE PERIOD TO 31 MARCH 2025

Income	2024/25		2023/24	
	£	£	£	£
WSSC Free Entitlement		125,791		68,569
Session Fees		4,667		3,554
Sundry Income		630		-
Total Income		131,088		72,122
Expenditure				
Salaries	95,548		43,557	
Training	575		88	
Resources	2,167		417	
Printing & Photocopying	144		64	
Postage & Stationery	494		42	
Finance Officer	190		82	
Payroll	-		79	
Cleaning Products & Toiletries	818		216	
Repairs & Maintenance	506		-	
Subscriptions	1,036		673	
Insurance	787		386	
Refreshments	1,108		441	
Sundry Equipment	940		176	
Misc Expenses	839		25	
Telephone	72		36	
Computer Software	99		50	
Total Expenditure	105,323		46,332	
Net Income/(Expenditure)		25,765		25,790
Transfers between funds - Rent	(9,750)		(5,688)	
Transfers between funds - Church Reimbursements	466		-	
Net income/Expenditure		16,481		20,102
Balance Brought Forward		9,940		(10,163)
Balance Carried Forward		26,420		9,940
Represented by				
Cash in Bank		26,161		9,745
Cash in Hand		61		2
Prepayments & Accruals		198		193
		26,420		9,940

