

HAYES LANE BAPTIST CHURCH

England & Wales - Charity number 1184711

Details

Status Registered

Legal form CIO

Registered 2019-08-01

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

Contact

Address Hayes Lane Baptist Church
Hayes Lane
Bromley
BR2 9EA

Phone 07821702370

Email hlbcbromley@gmail.com

Website www.hayeslanebaptistchurch.co.uk

Activities

Objects: THE OBJECT OF THE CHURCH IS, FOR THE PUBLIC BENEFIT, THE ADVANCEMENT OF THE CHRISTIAN FAITH IN BROMLEY, KENT AND SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE.

Activities: The Church holds Christian worship services every Sunday that are open to the public. Its other activities include Bible studies; prayer groups; youth groups; marriage and parenting classes; and making donations to Christian faith-related causes or aid charities. The Church has a market stall in Bromley town centre which provides Christian literature about the Church and Christianity in general.

Classification

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£241,046	£213,393	-	-
2024-03-31	£222,707	£198,078	-	-
2023-03-31	£221,824	£207,318	-	-
2022-03-31	£201,644	£206,289	-	-
2021-03-31	£195,583	£292,665	-	-

Trustees

Name	Role	Appointed
Cheryl Alexis Summers		2019-08-01
Daniel William Jarvis		2021-06-01
Hamish Peter Summers		2019-08-01
Hannah Abigail Hinton		2020-11-04
Ilya Zmushko		2026-02-04
Jonathan Marcus Sceva Gooch		2019-08-01
Miriam Esther Patten		2023-11-01
Sarah Elizabeth Hollman		2020-11-04
Stuart Graham Vinter		2026-02-04
Timothy Graham Sheehan		2022-02-02
Timothy Peter Gardner		2019-08-01

HAYES LANE BAPTIST CHURCH

England & Wales - Charity number 1184711

Accounts

Hayes Lane Baptist Church



Hayes Lane
Baptist
Church

Financial Statements

for the 12 months ending 31 March 2025

Registered Charity No. 1184711

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Charity Trustees: All the following individuals acted as trustees for the Charity during the 12 months to 31 March 2025.

Tim Gardner	Elder and Church Evangelist
Jonathan Gooch	Elder
Hannah Hinton	Deacon
Sarah Hollman	Deacon
Daniel Jarvis	Elder and Pastor
Miriam Patten	Deacon
Mark Rees	Deacon
Tim Sheehan	Deacon
Cheryl Summers	Deacon and Treasurer
Hamish Summers	Elder

Charity Registration Number: 1184711

Principal Address: Hayes Lane Baptist Church
Hayes Lane
Bromley
Kent BR2 9EA

Independent Examiner: Heather Wells MIAB
Heather's Bookkeeping Services
7 Muston Gardens
Leicester LE2 6FX

Bankers: CAF Bank Ltd
25 Kings Hill Ave
Kings Hill
West Malling ME19 4JQ

The trustees of Hayes Lane Baptist Church ("the church") present the trustee annual report and independently examined financial statements for the 12 months ending 31 March 2025.

Object

The object of Hayes Lane Baptist Church is, for the public benefit, the advancement of the Christian faith in Bromley, Kent and such other parts of the United Kingdom and the world as the trustees may from time to time decide.

Hayes Lane Baptist Church seeks to advance the Christian faith in accordance with Biblical teachings. These include clear and ethical guidelines recognised over a very long period of time. Examples of these include the requirements of the Ten Commandments and the teachings of Jesus on a range of issues. Jesus's teachings are often summarised in his commands to "love the Lord your God and love your neighbour as yourself".

Activities and Achievements

We are grateful to God for his faithfulness over the past year. Over the course of the last year, Hayes Lane Baptist Church has been able to continue in all of its regular activities of the church in furtherance of its charitable purposes:

- The church continues to meet Sunday morning and evening with a livestream option provided for others to listen live from their homes or to catch up later in the week. The church also meets in smaller groups for regular Bible Studies and prayer meetings through the week.
- Alongside this the church also runs regular youth and toddler groups for children from birth through to the end of secondary school.
- The church also runs a choir which is open to the public and includes a weekly message on Christianity. Two highlights of the year have been the Summer and Christmas choir concerts, which were well attended by friends and family of the members of the choir.
- A market stall in Bromley High Street continues to run each week providing Christian literature to the public and speaking to those who have questions about the Christian faith.

Another highlight of the year was the second annual Church Away Day where many of our regular members met together on a Saturday in Sevenoaks for lunch, fellowship and a talk about the value of human life, which was given by Dr Matthew Mason.

During the year there have been a number of other special occasions including a baptism service, a wedding and a funeral service, all of which were times of thanksgiving.

As usual the church held Christmas services including Carols by Candlelight and Children's Nativity. There was also the opportunity for a midweek Christmas lunch, which was open to the community and well attended.

Structure, Governance and Management

Hayes Lane Baptist Church successfully applied to become a Charitable Incorporated Organisation ("CIO") with effect from 1 August 2019. It is registered with the Charities Commission with charity reference number 1184711. Previously it operated as an unincorporated trust. The charity's governing document is its Constitution. The Constitution cross references the church rules, which were the governing document for the unincorporated trust.

The trustees consist of the current elders and deacons of the church. New elders are nominated by the current elders and are appointed by the members of the church. Deacons are nominated by church members. They are also appointed by the members of the church and typically serve a three-year term unless they are then re-elected at the end of that period.

Hayes Lane Baptist Church is part of an association of Grace Baptist churches in the South East of England. It is also a member church for Grace Baptist Mission, through which it supports a church in Legionowo in Poland and a church in the Philippines.

Leaders and membership

In 2022 the church agreed to set aside some of our reserves for the purpose of appointing and developing a trainee pastor on a temporary basis to work alongside our current pastor Daniel Jarvis. Despite advertising the role widely, no appointment has been made, although some of the candidates for the role have accepted training positions elsewhere within Christian ministry. Whilst the church is still open to the idea of training a pastor, the leadership is no longer actively searching for a candidate and the church has now agreed to undesignate the funds set aside for this purpose.

There has been no change to the elders and deacons within the last year, with reappointment to the diaconate for another three-year term for Cheryl Summers in October 2024 and Tim Sheehan in February 2025.

The church agreed to change its church rules to recognise more formally the existing roles of Administrator and Safeguarding Lead, with the membership appointing these roles for a three-year term, in a similar way to the deacons. In October 2024 Jazmin Shomaly was appointed as Administrator and Jenny Gardner as Safeguarding Lead.

In the course of the last year there have been 9 members who have been added to the membership of the church and 5 who have left the church. We are grateful to God for those that he has added to the church and for those who are serving in various capacities. We pray for those who have left the church that they would continue to practise their Christian faith elsewhere.

Financial Review

During the 12 months to 31 March 2025, there has been an underlying net surplus of receipts relative to payments of £27.7k [2024: £24.6k].

In terms of unrestricted funds, there has been a net surplus of receipts over payments of £31.5k [2024: £20.6k]. We are thankful to the Lord and his people for the 5% growth in donations to the church, with a number of new regular contributors.

The church designates funds for large items of building maintenance or development, or other unusually large and irregular items of expenditure. A first payment of £3.5k was made for the installation of acoustic panels in the church hall with the final payment falling into the next financial year. Due to interest and a £20.0k [2024: £10.0k] transfer from unrestricted funds, the designated funds for building maintenance or development have increased from £19.8k to £37.3k.

The church makes regular quarterly donations to support UK and international Christian mission charities such as Grace Baptist Mission. In this accounting period the church made donations (excluding restricted gifts) of £35.7k [2024: £33.6k] excluding local benevolent gifts. This represents 17% [2024: 17%] of our unrestricted income.

As well as unrestricted gifts, the church has also passed on restricted donations of £23.9k [2024: £15.3k], of which £16.7k [2024: £12.9k] was raised in the church's Harvest Thankoffering supporting 3 causes:

- London City Mission, both for their General Fund and for support of one of their missionaries
- Tear Fund Uganda
- Grace Baptist Mission, for support of a church in the Philippines.

When selecting causes for the Harvest Thankoffering, the trustees chose a combination of charities that cover relief and development aid, and Christian mission. The support of other causes is considered by the trustees to be an important part of achieving the church's object in places outside our immediate sphere of influence in Bromley.

Reserves Policy

Aside from retaining funds for building and maintenance, it is the reserves policy of Hayes Lane Baptist Church to hold sufficient unrestricted funds to ensure there is cash available to be able to pay its employees and core ministry expenses on a monthly basis. A large proportion of the church's unrestricted income is very regular with donations generally being fixed amounts received monthly. The trustees therefore consider the risk of running out of cash to pay its core ministry expenses to be relatively low. Therefore, the reserves policy is to hold around £15,000 in unrestricted funds, which will comfortably cover one month of ministry costs without recourse to incoming donations.

In addition to this, Hayes Lane Baptist Church usually aims to designate £10,000 a year from its income into a Reserve Fund to cover larger and sometimes unpredictable expenditure on maintenance of its church building and the church manse.

It is the aim of the trustees that the church's funds are actively utilised for charitable purposes to the public benefit, and most importantly, to the glory of God. As at 31 March 2025 the church held total funds of £149.9k [2024: £122.3k] consisting of:

- £112.9k [2024: £21.4k] unrestricted reserves, with the large increase due mainly to undesignating the £80.0k funds previously set aside for a trainee pastor.
- £37.3k [2024: £19.8k] designated for large items of building maintenance or development.
- -£0.3k [2024: £1.1k] restricted donations not yet passed on, with the negative amount at the end of March 2025 being due to passing over anticipated Gift Aid on restricted donations to external causes before it has been claimed

Given the above reserves policy, this level of unrestricted reserves is considered by the trustees to be larger than required. Now that the £80.0k trainee pastor funds have been released for general purposes, the church is currently considering its use of those funds, which may include some potential building development projects that would support church activities.

Investment Policy

The church's investment policy is to hold liquid assets with low risk. Its funds are held in bank accounts with CAF Bank, which allow unlimited instant withdrawals and payments, and with Grace Baptist Charities Limited (GBCL). During the year the church transferred a further £20.0k [2024: £20.0k] from its CAF account to a Deposit Account operated on the church's behalf by GBCL, which, with interest, has resulted in a total fund of £95.6k [2024: £72.3k]. This is in addition to the £28.9k [2024: £27.9k] held in the "GBCL Legacy Account". These GBCL accounts are subject to a small annual management charge but earn a better rate of interest than funds held by the church at CAF Bank. There are terms for withdrawal of the funds, but with large amounts available with only two months' notice.

Key Risks and Uncertainties

Safeguarding remains a key risk area for the church given the breadth of church activities during the week, particularly among children. The church seeks to mitigate this risk with the help of the church's safeguarding team through applying and regularly reviewing its safeguarding policy, carrying out DBS checks and providing safeguarding training to its trustees, staff and volunteers. In September 2024 the church held a Safeguarding Training Day facilitated by Christian Safeguarding Services. This was attended by approximately 40 volunteers and trustees, including a representation from the Grace Baptist church at Lewisham.

As always, the church depends on the Lord to provide for our needs, knowing that "every good gift and every perfect gift is from above" (James 1:17).

Approved by the Trustees on 23 July 2025 and signed on its behalf by:

Daniel Jarvis
Pastor

Charity Number 1184711

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the 12 months ending 31 March 2025. These are set out on pages 10 to 13 following this report.

Responsibilities and Basis of Report

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records.

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

23 July 2025

Heather Wells MIAB
Heather's Bookkeeping Services
7 Muston Gardens
Leicester LE2 6FX

Hayes Lane Baptist Church - CIO - Charity Number 1184711

Receipts and Payments Account - for accounting period 1 April 2024 to 31 March 2025

Section A Receipts and Payments

	Note	Unrestricted funds to the nearest £	Designated funds to the nearest £	Restricted funds to the nearest £	Total funds 2025 to the nearest £	Total funds 2024 to the nearest £
A1 Receipts						
Donations		159,585	-	20,479	180,064	166,653
Gift Aid receipts		27,365	-	3,014	30,379	28,618
Legacies		-	-	-	-	-
Receipts from club activities		6,037	-	-	6,037	5,556
Investment income		3,622	1,040	-	4,662	3,230
Rent		-	-	-	-	-
Other income	2	19,904	-	-	19,904	18,650
Sub-total		216,513	1,040	23,493	241,046	222,707
A2 Asset and investment sales and transfers						
Receipt from sale of fixed assets		-	-	-	-	-
Sub-total		-	-	-	-	-
Total receipts		216,513	1,040	23,493	241,046	222,707
A3 Payments						
Ministry	3	108,803	-	-	108,803	105,542
Manse		4,657	-	-	4,657	7,432
Chapel		17,910	3,491	-	21,401	20,617
Administration		4,230	-	-	4,230	3,561
Donations	4	37,422	-	23,939	61,361	50,677
Youth work/evangelism/church life		11,952	-	989	12,941	10,249
Sub-total		184,974	3,491	24,928	213,393	198,078
A4 Assets and investment purchases and transfers						
Purchase of fixed assets		-	-	-	-	-
Sub-total		-	-	-	-	-
Total payments		184,974	3,491	24,928	213,393	198,078
Net of receipts over payments		31,539	(2,451)	(1,435)	27,653	24,629
A5 Transfers between funds		60,000	(60,000)	-	-	-
A5 Cash funds last year end		21,354	99,768	1,136	122,258	97,629
Cash funds this year end	7,8	112,893	37,317	(299)	149,911	122,258

Hayes Lane Baptist Church - CIO - Charity Number 1184711

Receipts and Payments Account - for accounting period 1 April 2024 to 31 March 2025

Section B Statement of assets and liabilities at the end of the period

	Note	Unrestricted funds to the nearest £	Designated funds to the nearest £	Restricted funds to the nearest £	Total funds 2025 to the nearest £	Total funds 2024 to the nearest £
B1 Cash funds						
Cafcash Account		8,147	-	(321)	7,826	8,045
Gold Account		4,445	8,394	-	12,839	10,544
GBCL Legacy Account	5	-	28,923	-	28,923	27,883
GBCL Deposit Account	5	95,566	-	-	95,566	72,262
Barclays Football Club Account		2,028	-	-	2,028	1,996
Cash in hand		2,707	-	22	2,729	1,528
Total cash funds		112,893	37,317	(299)	149,911	122,258
B2 Other monetary assets						
		-	-	-	-	-
B3 Investment assets						
		-	-	-	-	-
B4 Assets retained for the charity's own use						
Church premises					3,881,121	3,661,434
Fixtures, fittings & furnishings					126,234	119,088
Church manse					469,208	460,008
Total insured assets	6				4,476,563	4,240,530
B5 Liabilities						
Donations to be passed on	7	-	-	(1)	(1)	148
		-	-	(1)	(1)	148

Hayes Lane Baptist Church - CIO - Charity Number 1184711

Receipts and Payments Account - for accounting period 1 April 2024 to 31 March 2025

NOTES TO THE ACCOUNTS

Note 1: Basis of accounts.

Hayes Lane Baptist Church (the Church) is a Charitable Incorporated Organisation (CIO) registered with the Charities Commission under Charity Number 1184711. These accounts have been prepared on a "Receipts and Payments" basis and accord with Section 133 of the Charities Act 2011. The trustees consider this basis of accounting to be appropriate given that the income in both 2025 and 2024 periods was less than £250,000.

Note 2: Other income

The Other Income shown in A1 above relates to payments from Grace Baptist Charities Limited ("GBCL") of £19,904 [2024: £18,650] for the secondment of Tim Gardner, the Church's employed evangelist. For some years now GBCL has paid the Church for two days per week of Tim's time, to support evangelism work in other churches in the same association.

Note 3: Payments to trustees

The trustees of the Church consist of the current elders and deacons. There was no trustees' remuneration nor other trustee benefits for the 12 months ending 31 March 2025 [2024: £nil].

However, during the current and previous financial year two of the elders were employed by the church: Daniel Jarvis as Pastor and Tim Gardner as Evangelist. In addition, one of the other elders, Jonathan Gooch, was paid for ad hoc ministry work on a self-employed basis. The trustees have considered carefully and followed the provisions in the church's governing documentation and Charity Commission guidance on the paying of trustees and family members. The following remuneration, benefits and expense payments were made in the period.

	Total 2025 to the nearest £	Total 2024 to the nearest £
Gross salary	69,685	67,438
Employers NI (net of Allowance)	2,106	1,796
Pension (incl accrual)	15,607	15,109
Expenses	418	181
Self-employed services	17,708	17,018
Total	105,524	101,542

Note 4: Donations paid

Donations made by the Church can be categorised as follows.

	Unrestricted to the nearest £	Restricted to the nearest £	Total 2025 to the nearest £	Total 2024 to the nearest £
UK mission	4,600	8,344	12,944	10,287
International mission	28,575	1,500	30,075	29,540
Relief and development aid	2,500	11,847	14,347	8,800
Benevolent	1,747	2,248	3,995	2,050
Total	37,422	23,939	61,361	50,677

Note 5: Funds held with Grace Baptist Charities Limited

The church has two accounts [2024: two] with Grace Baptist Charities Limited ("GBCL" or "the Association"). The Legacy Account relates to the amounts remaining from Brian Lane's estate. There have been no drawdowns from this Legacy Fund in this accounting period [2024: £nil]. The Deposit Account was opened towards the end of 2022 to set aside funds designated for a trainee pastor. Both accounts earn higher interest than the Church's bank accounts with CAF.

Note 6: Non-monetary assets held for Church use

The Church is the beneficial owner (subject to the relevant trusts) of the assets listed in B4 above, the legal title to which is held by the custodian trustee (Grace Baptist Charities Limited). The asset values shown under B4 have been based on latest available insurance values.

Note 7: Restricted funds

The Church aims to pass on gifts restricted for specific causes (eg Harvest Offering) as soon as possible. Sometimes the Church passes on the anticipated Gift Aid on these gifts at the same time as the original gift. This often leads to negative restricted funds while the Church waits to claim the Gift Aid, which explains the negative balance for the current financial year. The table below shows a breakdown of the restricted funds.

	Receipts to the nearest £	Payments to the nearest £	Total 2025 Funds to the nearest £	Total 2024 Funds to the nearest £
Donations/Gift Aid for external charities	23,493	23,939	(299)	147
Legacy gift to be used for evangelism	-	989	-	989
Total restricted funds	23,493	24,928	(299)	1,136

Hayes Lane Baptist Church - CIO - Charity Number 1184711
Receipts and Payments Account - for accounting period 1 April 2024 to 31 March 2025

Note 8: Designated funds

The table below shows a breakdown of the Church's designated funds. These are funds that the Church has decided to use in a certain way, usually for large and irregular items of expenditure, but is not restricted to do so by an original donor of the funds.

	Transfers from Unrestricted to the nearest £	Receipts to the nearest £	Payments to the nearest £	Total 2025 Funds to the nearest £	Total 2024 Funds to the nearest £
Reserve Fund for large items	20,000	1,040	3,491	37,317	19,768
Trainee pastor	(80,000)	-	-	-	80,000
Total	(60,000)	1,040	3,491	37,317	99,768

SIGNATURES

Signed by two trustees on behalf of all of the trustees

Signature

Print Name and Role

Dan Jarvis Elder and Pastor
Cheryl Summers Deacon and Treasurer

Date of approval

23 July 2025
23 July 2025

HAYES LANE BAPTIST CHURCH

England & Wales - Charity number 1184711

Accounts

Hayes Lane Baptist Church



Hayes Lane
Baptist
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Financial Statements

for the 12 months ending 31 March 2024

Registered Charity No. 1184711

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Charity Trustees: All the following individuals acted as trustees for the Charity during the 12 months to 31 March 2024.

Tim Gardner	Elder and Church Evangelist
Jonathan Gooch	Elder
Hannah Hinton	Deacon
Sarah Hollman	Deacon
Daniel Jarvis	Elder and Pastor
Miriam Patten	Deacon (appointed on 1 November 2023)
Mark Rees	Deacon
Tim Sheehan	Deacon
Cheryl Summers	Deacon and Treasurer
Hamish Summers	Elder

Charity Registration Number: 1184711

Principal Address: Hayes Lane Baptist Church
Hayes Lane
Bromley
Kent BR2 9EA

Independent Examiner: Heather Wells MIAB
Heather's Bookkeeping Services
33 Acorn Way
Wigston
Leicestershire LE18 3YA

Bankers: CAF Bank Ltd
25 Kings Hill Ave
Kings Hill
West Malling ME19 4JQ

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Activities and Achievements

We are grateful to God for his faithfulness over the past year. Over the course of the last year, Hayes Lane Baptist Church has been able to continue in all of its regular activities of the church in furtherance of its charitable purposes:

- The church continues to meet Sunday morning and evening with a livestream option provided for others to listen live from their homes or to catch up later in the week. The church also meets in smaller groups for regular Bible Studies and prayer meetings through the week.
- Alongside this the church also runs regular youth and toddler groups for children from birth through to the end of secondary school.
- The church also runs a choir which is open to the public and includes a weekly message on Christianity. Two highlights of the year have been the Summer and Christmas choir concerts, which were well attended by friends and family of the members of the choir.
- A market stall in Bromley High Street continues to run each week providing Christian literature to the public and speaking to those who have questions about the Christian faith.

Another highlight of the year was the first annual Church Away Day where many of our regular members met together on a Saturday in Sevenoaks for lunch, fellowship and a talk about sharing the gospel given by a guest speaker, David Skull.

During the past year the church has also been able to hold a baptism class which ran for three sessions. Following on from this class, four young people from within the church were baptised.

The church also held two funerals and one wedding, all of which were occasions of thanksgiving.

As usual the church held Christmas services including Carols by Candlelight and Children's Nativity. There was also the opportunity for two Christmas lunches, which were well attended. The church was also able to send a Christmas gift box to Reuben and Cathy Saywell who are missionaries we support working in the Philippines.

Leaders and membership

In the church meeting in November 2022, the members of the church voted to set aside some of our reserves for the purpose of appointing and developing a trainee pastor on a temporary basis to work alongside our current pastor Daniel Jarvis. The church has also now voted to approve the role and the pay-scale which will enable greater clarity in advertising this position. The search for this trainee pastor is ongoing.

In the course of the last year there have been 8 members who have been added to the membership of the church and 3 who have left the church.

There has also been an addition to the deacons with the church voting to appoint Miriam Patten in November 2023. In that same meeting Sarah Hollman and Hannah Hinton were reappointed to serve a further 3 year term as deacons. We are grateful to God for those that he has added to the church and for those who are serving in various capacities. We pray for those who have left the church that they would continue to practise their Christian faith elsewhere.

Structure, Governance and Management

Hayes Lane Baptist Church successfully applied to become a Charitable Incorporated Organisation ("CIO") with effect from 1 August 2019. It is registered with the Charities Commission with charity reference number 1184711. Previously it operated as an unincorporated trust. The charity's governing document is its Constitution. The Constitution cross references the church rules, which were the governing document for the unincorporated trust.

The trustees consist of the current elders and deacons of the church. New elders are nominated by the current elders and are appointed by the members of the church. Deacons are nominated by church members. They are also appointed by the members of the church and typically serve a three-year term unless they are then re-elected at the end of that period.

Hayes Lane Baptist Church is part of an association of Grace Baptist churches in the South East of England. It is also a member church for Grace Baptist Mission, through which it supports a church in Legionowo in Poland and a church in the Philippines.

Financial Review

During the 12 months to 31 March 2024, there has been an underlying net surplus of receipts relative to payments of £24.6k [2023: £14.5k].

In terms of unrestricted funds, there has been a net surplus of receipts over payments of £20.6k [2023: £27.2k]. We are thankful to the Lord and his people for the 5% growth in donations to the church. Higher than usual levels of inflation have, however, continued to cause an increase in payments.

The church designates funds for large items of building maintenance or development, or other unusually large and irregular items of expenditure. Unusually there were no payments from these funds in the current financial year [2023: £11.8k]. Due to interest and a £10.0k [2023: nil] transfer

from unrestricted funds, the designated funds for building maintenance or development have increased from £8.9k to £19.8k.

The church makes regular quarterly donations to support UK and international Christian mission charities such as Grace Baptist Mission. In this accounting period the church made donations (excluding restricted gifts) of £33.6k [2023: £32.6k] excluding local benevolent gifts. This represents 17% [2023: 16%] of our unrestricted income.

As well as unrestricted gifts, the church has also passed on restricted donations of £15.3k [2023: £24.5k], of which £12.9k [2023: £19.1k] was raised in the church's Harvest Thankoffering supporting 3 causes:

- Spinnaker Trust, a charity which prepares, delivers and distributes resources for Collective Worship and RE lessons, supporting schools and equipping schools workers
- Release International and its Nigeria fund, helping persecuted Christians through Biblical trauma-healing workshops
- The Shrublands Trust, a local charity relieving poverty in & around the Shrublands Estate, Shirley.

When selecting causes for the Harvest Thankoffering, the trustees chose a combination of charities that cover relief and development aid, and Christian mission. The support of other causes is considered by the trustees to be an important part of achieving the church's object in places outside our immediate sphere of influence in Bromley.

Reserves Policy

Aside from retaining funds for building and maintenance, it is the reserves policy of Hayes Lane Baptist Church to hold sufficient unrestricted funds to ensure there is cash available to be able to pay its employees and core ministry expenses on a monthly basis. A large proportion of the church's unrestricted income is very regular with donations generally being fixed amounts received monthly. The trustees therefore consider the risk of running out of cash to pay its core ministry expenses to be relatively low. Therefore, the reserves policy is to hold around £15,000 in unrestricted funds, which will comfortably cover one month of ministry costs without recourse to incoming donations.

In addition to this, Hayes Lane Baptist Church usually aims to designate £10,000 a year from its income into a Reserve Fund to cover larger and sometimes unpredictable expenditure on maintenance of its church building and the church manse.

It is the aim of the trustees that the church's funds are actively utilised for charitable purposes to the public benefit, and most importantly, to the glory of God. As at 31 March 2024 the church held total funds of £122.3k [2023: £97.6k]:

- £80.0k [2023: £50.0k] designated to support a trainee pastor over a two year training period, with the £30.0k increase agreed by the church in view of further salary benchmarking and the high costs of accommodation in the Bromley area
- £19.8k [2023: £8.9k] designated for large items of building maintenance or development

- £1.1k [2023: -£2.0k] restricted donations not yet passed on, with the negative amount at the end of March 2023 being due to passing over anticipated Gift Aid on Harvest donations before it has been claimed
- £21.4k [2023: £40.8k] unrestricted reserves, with the reduction driven by the further designation of £30,000 to support a trainee pastor, and £10,000 for the building maintenance fund, offset by the surplus receipts over payments already referred to above.

Given the above reserves policy, this level of unrestricted reserves is considered by the trustees to be sufficient but not excessive.

Investment Policy

The church's investment policy is to hold liquid assets with low risk. Its funds are held in bank accounts with CAF Bank, which allow unlimited instant withdrawals and payments, and with Grace Baptist Charities Limited (GBCL). During the year the church transferred a further £20.0k [2023: £50.0k] from its CAF account to a Deposit Account operated on the church's behalf by GBCL, resulting in a total fund of £72.3k [2023: £50.3k]. This is in addition to the £27.9k [2023: £27.0k] held in the "GBCL Legacy Account". These GBCL accounts are subject to a small annual management charge but earn a better rate of interest than funds held by the church at CAF Bank. There are terms for withdrawal of the funds, but with large amounts available with only two months' notice.

Key Risks and Uncertainties

The previous report referred to the uncertainty around the timing and financial cost of the appointment of a trainee pastor, with a question around whether the £50,000 designated at that time would be sufficient. With the surplus receipts over payments in the current financial year, it has been possible to designate a further £30,000, which reduces the risk that the funds will be insufficient. Should the costs of a trainee pastor be less than anticipated, the church will undesignated the funds set aside for this purpose.

Safeguarding remains a key risk area for the church given the breadth of church activities during the week, particularly among children. The church seeks to mitigate this risk with the help of the church's safeguarding team through applying and regularly reviewing its safeguarding policy, carrying out DBS checks and providing safeguarding training to its trustees, staff and volunteers.

As always, the church depends on the Lord to provide for our needs, knowing that "every good gift and every perfect gift is from above" (James 1:17).

Approved by the Trustees on 24 July 2024 and signed on its behalf by:

Daniel Jarvis
Pastor

Charity Number 1184711

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the 12 months ending 31 March 2024. These are set out on pages 10 to 13 following this report.

Responsibilities and Basis of Report

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records.

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

24 July 2024

Heather Wells MIAB
Heather's Bookkeeping Services
33 Acorn Way
Wigston
Leicestershire LE18 3YA

Hayes Lane Baptist Church - CIO - Charity Number 1184711

Receipts and Payments Account - for accounting period 1 April 2023 to 31 March 2024

Section A Receipts and Payments

	Note	Unrestricted funds to the nearest £	Designated funds to the nearest £	Restricted funds to the nearest £	Total funds 2024 to the nearest £	Total funds 2023 to the nearest £
A1 Receipts						
Donations		151,699	-	14,954	166,653	165,186
Gift Aid receipts		25,083	-	3,535	28,618	28,693
Legacies		-	-	-	-	-
Receipts from club activities		5,556	-	-	5,556	11,064
Investment income		2,359	871	-	3,230	879
Rent		-	-	-	-	-
Other income	2	18,650	-	-	18,650	16,002
Sub-total		203,347	871	18,489	222,707	221,824
A2 Asset and investment sales and transfers						
Receipt from sale of fixed assets		-	-	-	-	-
Sub-total		-	-	-	-	-
Total receipts		203,347	871	18,489	222,707	221,824
A3 Payments						
Ministry	3	105,542	-	-	105,542	101,478
Manse		7,432	-	-	7,432	3,377
Chapel		20,617	-	-	20,617	25,623
Administration		3,561	-	-	3,561	4,174
Donations	4	35,353	-	15,324	50,677	59,322
Youth work/evangelism/church life		10,249	-	-	10,249	13,344
Sub-total		182,754	-	15,324	198,078	207,318
A4 Assets and investment purchases and transfers						
Purchase of fixed assets		-	-	-	-	-
Sub-total		-	-	-	-	-
Total payments		182,754	-	15,324	198,078	207,318
Net of receipts over payments		20,593	871	3,165	24,629	14,506
A5 Transfers between funds						
		(40,000)	40,000	-	-	-
A5 Cash funds last year end		40,761	58,897	(2,029)	97,629	83,123
Cash funds this year end	7,8	21,354	99,768	1,136	122,258	97,629

Hayes Lane Baptist Church - CIO - Charity Number 1184711

Receipts and Payments Account - for accounting period 1 April 2023 to 31 March 2024

Section B Statement of assets and liabilities at the end of the period

	Note	Unrestricted funds to the nearest £	Designated funds to the nearest £	Restricted funds to the nearest £	Total funds 2024 to the nearest £	Total funds 2023 to the nearest £
B1 Cash funds						
Cafcash Account		8,045	-	-	8,045	7,256
Gold Account		1,715	7,738	1,091	10,544	10,210
GBCL Legacy Account	5	8,115	19,768	-	27,883	27,012
GBCL Deposit Account	5	-	72,262	-	72,262	50,266
Barclays Football Club Account		1,996	-	-	1,996	1,393
Cash in hand		1,483	-	45	1,528	1,492
Total cash funds		21,354	99,768	1,136	122,258	97,629
B2 Other monetary assets						
		-	-	-	-	-
B3 Investment assets						
		-	-	-	-	-
B4 Assets retained for the charity's own use						
Church premises					3,661,434	3,269,137
Fixtures, fittings & furnishings					119,088	106,328
Church manse					460,008	422,026
Total insured assets	6				4,240,530	3,797,491
B5 Liabilities						
Donations to be passed on	7	-	-	147	147	3,018
		-	-	147	147	3,018

Hayes Lane Baptist Church - CIO - Charity Number 1184711

Receipts and Payments Account - for accounting period 1 April 2023 to 31 March 2024

NOTES TO THE ACCOUNTS

Note 1: Basis of accounts.

Hayes Lane Baptist Church (the Church) is a Charitable Incorporated Organisation (CIO) registered with the Charities Commission under Charity Number 1184711. These accounts have been prepared on a "Receipts and Payments" basis and accord with Section 133 of the Charities Act 2011. The trustees consider this basis of accounting to be appropriate given that the income in both 2024 and 2023 periods was less than £250,000.

Note 2: Other income

The Other Income shown in A1 above relates to payments from Grace Baptist Charities Limited ("GBCL") of £18,650 [2023: £16,002] for the secondment of Tim Gardner, the Church's employed evangelist. For some years now GBCL has paid the Church for two days per week of Tim's time, to support evangelism work in other churches in the same association.

Note 3: Payments to trustees

The trustees of the Church consist of the current elders and deacons. There was no trustees' remuneration nor other trustee benefits for the 12 months ending 31 March 2024 [2023: £nil].

However, during the current and previous financial year two of the elders were employed by the church: Daniel Jarvis as Pastor and Tim Gardner as Evangelist. In addition, one of the other elders, Jonathan Gooch, was paid for ad hoc ministry work on a self-employed basis. In the year ended 31 March 2023, Tim Gardner's sister-in-law, Bev Gardner, was paid for administration work, also on a self-employed basis. The trustees considered carefully and followed the provisions in the church's governing documentation and Charity Commission guidance on the paying of trustees and family members. The following remuneration, benefits and expense payments were made in the period.

	Total 2024 to the nearest £	Total 2023 to the nearest £
Gross salary	67,438	63,425
Employers NI (net of Allowance)	1,796	1,569
Pension (incl accrual)	15,109	13,614
Expenses	181	53
Self-employed services	17,018	19,352
Total	101,542	98,013

Note 4: Donations paid

Donations made by the Church can be categorised as follows.

	Unrestricted to the nearest £	Restricted to the nearest £	Total 2024 to the nearest £	Total 2023 to the nearest £
UK mission	4,610	5,677	10,287	5,677
International mission	27,990	1,550	29,540	30,701
Relief and development aid	1,003	7,797	8,800	20,660
Benevolent	1,750	300	2,050	2,284
Total	35,353	15,324	50,677	59,322

Note 5: Funds held with Grace Baptist Charities Limited

The church has two accounts [2023: two] with Grace Baptist Charities Limited ("GBCL" or "the Association"). The Legacy Account relates to the amounts remaining from Brian Lane's estate. There have been no drawdowns from this Legacy Fund in this accounting period [2023: £nil]. The Deposit Account was opened towards the end of 2022 to set aside funds designated for a trainee pastor. Both accounts earn higher interest than the Church's bank accounts with CAF.

Note 6: Non-monetary assets held for Church use

The Church is the beneficial owner (subject to the relevant trusts) of the assets listed in B4 above, the legal title to which is held by the custodian trustee (Grace Baptist Charities Limited). The asset values shown under B4 have been based on latest available insurance values.

Note 7: Restricted funds

The Church aims to pass on gifts restricted for specific causes (eg Harvest Offering) as soon as possible. Sometimes the Church passes on the anticipated Gift Aid on these gifts at the same time as the original gift. This often leads to negative restricted funds while the Church waits to claim the Gift Aid, which explains the negative balance for the previous financial year. The table below shows a breakdown of the restricted funds.

	Receipts to the nearest £	Payments to the nearest £	Total 2024 Funds to the nearest £	Total 2023 Funds to the nearest £
Donations/Gift Aid for external charities	18,489	15,324	147	(3,018)
Legacy gift to be used for evangelism	-	-	989	989
Total restricted funds	18,489	15,324	1,136	(2,029)

Hayes Lane Baptist Church - CIO - Charity Number 1184711
Receipts and Payments Account - for accounting period 1 April 2023 to 31 March 2024

Note 8: Designated funds

The table below shows a breakdown of the Church's designated funds. These are funds that the Church has decided to use in a certain way, usually for large and irregular items of expenditure, but is not restricted to do so by an original donor of the funds.

	Transfers from Unrestricted to the nearest £	Receipts to the nearest £	Payments to the nearest £	Total 2024 Funds to the nearest £	Total 2023 Funds to the nearest £
Reserve Fund for large items	10,000	871	-	19,768	8,897
Trainee pastor	30,000	-	-	80,000	50,000
Total	40,000	871	-	99,768	58,897

SIGNATURES

Signed by two trustees on behalf of all of the trustees

Signature

Print Name and Role

Dan Jarvis Elder and Pastor
Cheryl Summers Deacon and Treasurer

Date of approval

HAYES LANE BAPTIST CHURCH

England & Wales - Charity number 1184711

Accounts

Hayes Lane Baptist Church



Hayes Lane
Baptist
Church

Financial Statements

for the 12 months ending 31 March 2023

Registered Charity No. 1184711

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Charity Trustees: All the following individuals acted as trustees for the Charity during the 12 months to 31 March 2023.

Tim Gardner	Elder and Church Evangelist
Jonathan Gooch	Elder
Hannah Hinton	Deacon
Sarah Hollman	Deacon
Daniel Jarvis	Elder and Pastor
Mark Rees	Deacon
Tim Sheehan	Deacon
Michael Sherriff	Deacon (retired 16 December 2022)
Cheryl Summers	Deacon and Treasurer
Hamish Summers	Elder

Charity Registration Number: 1184711

Principal Address: Hayes Lane Baptist Church
Hayes Lane
Bromley
Kent BR2 9EA

Independent Examiner: Heather Wells MIAB
Heather's Bookkeeping Services
33 Acorn Way
Wigston
Leicestershire LE18 3YA

Bankers: CAF Bank Ltd
25 Kings Hill Ave
Kings Hill
West Malling ME19 4JQ

The trustees of Hayes Lane Baptist Church ("the church") present the trustee annual report and independently examined financial statements for the 12 months ending 31 March 2023.

Object

The object of Hayes Lane Baptist Church is, for the public benefit, the advancement of the Christian faith in Bromley, Kent and such other parts of the United Kingdom and the world as the trustees may from time to time decide.

Hayes Lane Baptist Church seeks to advance the Christian faith in accordance with Biblical teachings. These include clear and ethical guidelines recognised over a very long period of time. Examples of these include the requirements of the Ten Commandments and the teachings of Jesus on a range of issues. Jesus's teachings are often summarised in his commands to "love the Lord your God and love your neighbour as yourself".

Activities and Achievements

Over the course of the last year, Hayes Lane Baptist Church has continued in many of the regular activities of the church in furtherance of its charitable purposes:

- Sunday morning and evening services continue to be well attended with a live stream in the morning provided for others to listen in from their homes. The church has also continued to provide Bible study and prayer groups for Christians through the week.
- During term time the church continues to organise youth and toddler groups with activities, games and Christian teaching. Included in this is a football club which provides training followed by Bible teaching on Saturday mornings.
- The church also runs a choir which is open to the public and includes a weekly message on Christianity. Two highlights of the year have been the Summer and Christmas choir concerts, which were well attended by friends and family of the members of the choir.
- A market stall in Bromley High Street continues to run each week providing Christian literature to the public and speaking to those who have questions about the Christian faith.

During the last year, the church has been delighted to host three baptisms. Two of those baptised were young people in the church and the third was an older member of the congregation who has only recently become a Christian.

Alongside the regular activities of the church, there was also the opportunity to host a special service and tea to celebrate the Queen's Platinum Jubilee. This was a popular occasion with a large number in attendance.

Over the Christmas period the church also hosted two church lunches to build the sense of community within the church and there was also a children's nativity performance and carols by candlelight service.

As of February of 2023, the church has also restarted a group for preachers with the aim of training and supporting those that preach within the church to be better equipped to explain Christian teaching.

Leaders and membership

In the church meeting in November 2022, the members of the church voted to set aside some of our reserves for the purpose of appointing and developing a trainee pastor on a temporary basis to work alongside our current pastor Daniel Jarvis. The search for a suitable candidate is still at an early stage but there is an intention to expand the leadership in this way.

At the beginning of November, the church voted to re-appoint Mike Sheriff and Mark Rees for a further three-year term as deacons. However, in December, Mike Sheriff stood down from his role as deacon for personal reasons. The church expresses their gratitude for the significant contribution Mike made during his time as a deacon.

During the last year 4 members have left the church however during that same period 9 people have been added to the church membership.

We are grateful to God for those he has added to our church and those who have served us in many ways, and we pray for those who have moved on from the church that they would continue to practise their Christian faith elsewhere.

Structure, Governance and Management

Hayes Lane Baptist Church successfully applied to become a Charitable Incorporated Organisation ("CIO") with effect from 1 August 2019. It is registered with the Charities Commission with charity reference number 1184711. Previously it operated as an unincorporated trust. The charity's governing document is its Constitution. The Constitution cross references the Church rules, which were the governing document for the unincorporated trust.

The trustees consist of the current elders and deacons of the church. New elders are nominated by the current elders and are appointed by the members of the church. Deacons are nominated by church members. They are also appointed by the members of the church and typically serve a three-year term unless they are then re-elected at the end of that period.

Hayes Lane Baptist Church is part of an association of Grace Baptist churches in the South East of England. It is also a member church for Grace Baptist Mission, through which it supports a church in Legionowo in Poland and more recently a church in the Philippines.

Financial Review

During the 12 months to 31 March 2023, there has been an underlying net surplus of receipts relative to payments of £14.5k [2022: deficit of £4.6k].

In terms of unrestricted funds, there has been a net surplus of receipts over payments of £27.2k [2022: £38.6k]. There has been an 11% growth in unrestricted receipts due to new and increased gifts to the church, for which we are thankful to the Lord for his provision through his people. Additionally, however, there has been a 22% growth in unrestricted payments. The growth in payments was not unplanned, being largely in line with budget, which had anticipated:

- increased ministry hours, with our pastor working full time for the whole of the financial year [2022: part time in April to June then full time from July] and one of our elders, Jonathan Gooch increasing his hours
- a decision to increase our unrestricted donations (see below)
- a step up in church activity compared to the previous year, when the level of activity was still returning to normal following Covid restrictions
- the impact of heightened inflationary pressures on almost all spending. In particular, the deacons have continued to analyse relevant salary benchmarks and relevant economic indices and have implemented inflationary increases in salaries in the annual review in October and also in interim inflationary reviews in April 2022 and April 2023.

The church designates funds for large items of building maintenance or development, or other unusually large and irregular items of expenditure. From these funds, there have been payments of £11.8k [2022: £36.7k] in the year, resulting in a deficit of receipts over payments of £11.5k [2022: £41.0k]. The expenditure this year was at more normal annual levels and included the retention payment to the building contractors, repairs to the downstairs toilet and the purchase of new Bibles. Last year's expenditure was higher as it included final payments from the building fund for the lobby extension and our upgraded audio visual capabilities.

The church makes regular quarterly donations to support UK and international Christian mission charities such as Grace Baptist Mission. In this accounting period the church made donations (excluding restricted gifts) of £32.6k [2022: £25.7k] excluding local benevolent gifts. This represents 16% [2022: 14%] of our unrestricted income.

As well as unrestricted gifts, the church has also passed on restricted donations of £24.5k [2022: £24.4k], of which £19.1k [2022: £15.6k] was raised in the church's Harvest Thankoffering supporting 3 causes:

- Living Well, a local church-run charity aiming to relieve food poverty in Bromley
- African, Indian and Slavlands Christian Fellowship, with funds restricted to supporting the work of a Christian pastor in Ukraine as he seeks to provide humanitarian aid
- UFM, with funds also restricted to support a church in Ukraine seeking to provide spiritual and physical aid.

When selecting causes for the Harvest Thankoffering, the trustees chose a combination of charities that cover relief and development aid, and Christian mission. The support of other causes is considered by the trustees to be an important part of achieving the church's object in places outside our immediate sphere of influence in Bromley.

Reserves Policy

Aside from retaining funds for building and maintenance, it is the reserves policy of Hayes Lane Baptist Church to hold sufficient unrestricted funds to ensure there is cash available to be able to pay its employees and core ministry expenses on a monthly basis. A large proportion of the church's unrestricted income is very regular with donations generally being fixed amounts received monthly. The trustees therefore consider the risk of running out of cash to pay its core ministry

expenses to be relatively low. Therefore, the reserves policy is to hold around £15,000 in unrestricted funds, which will comfortably cover one month of ministry costs without recourse to incoming donations.

In addition to this, Hayes Lane Baptist Church usually aims to designate £10,000 a year from its income into a Reserve Fund to cover larger and sometimes unpredictable expenditure on maintenance of its church building and the church manse.

It is the aim of the trustees that the church's funds are actively utilised for charitable purposes to the public benefit, and most importantly, to the glory of God. As at 31 March 2023 the unrestricted reserves of Hayes Lane Baptist Church were £40.8k [2022: £63.5k]. The reduction in unrestricted reserves in the year is due to the designation of £50,000 to support a trainee pastor, offset by the surplus receipts over payments already referred to above. Given the above reserves policy, this higher level of reserves is considered by the trustees to be more than the required level for normal operating purposes. However, there is uncertainty around the overall cost of employing a trainee pastor, especially around the need for accommodation, given the high level of rental costs in the Bromley area. Therefore, the trustees are happy with the level of unrestricted funds for the present until a trainee pastor is appointed and their costs are known.

Investment Policy

The church's investment policy is to hold liquid assets with low risk. Its funds are held in bank accounts with CAF Bank, which allow unlimited instant withdrawals and payments, and with Grace Baptist Charities Limited (GBCL). During the year the church transferred £50,000 [2022: nil] from its CAF account to a new Deposit Account operated on the church's behalf by GBCL. This is in addition to the £27.0k [2022: £26.7k] held in the "GBCL Legacy Account". These GBCL accounts are subject to a small annual management charge but earn a better rate of interest than funds held by the church at CAF Bank. There are terms for withdrawal of the funds, but the amount currently held is accessible with two months' notice.

Key Risks and Uncertainties

The previous report referred to the growth of the church congregation as an area of uncertainty, with a considerable number of the attendees yet to join the church through formal membership. This uncertainty continues, although the numbers have now stabilised to some degree.

A new source of uncertainty this year relates to the search for a new trainee pastor, with the timing and financial cost of that appointment as yet unknown. The main financial risk for the church in the coming year is the extent to which the £50,000 designated for a new trainee pastor will be sufficient, depending on their accommodation and training needs. Despite this risk, the church rejoices in the opportunity to train a pastor for future service in the wider church.

As always, the church depends on the Lord to provide for our needs, knowing that "every good gift and every perfect gift is from above" (James 1:17).

Approved by the Trustees on 19 July 2023 and signed on its behalf by:

Daniel Jarvis
Pastor

Charity Number 1184711

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the 12 months ending 31 March 2023. These are set out on pages 10 to 13 following this report.

Responsibilities and Basis of Report

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records.

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

19 July 2023

Heather Wells MIAB
Heather's Bookkeeping Services
33 Acorn Way
Wigston
Leicestershire LE18 3YA

Hayes Lane Baptist Church - CIO - Charity Number 1184711

Receipts and Payments Account - for accounting period 1 April 2022 to 31 March 2023

Section A Receipts and Payments

	Note	Unrestricted funds to the nearest £	Designated funds to the nearest £	Restricted funds to the nearest £	Total funds 2023 to the nearest £	Total funds 2022 to the nearest £
A1 Receipts						
Donations		144,780	-	20,406	165,186	146,799
Gift Aid receipts		25,865	-	2,828	28,693	28,671
Legacies		-	-	-	-	-
Receipts from club activities		11,064	-	-	11,064	8,001
Investment income		501	378	-	879	311
Rent		-	-	-	-	-
Other income	2	16,002	-	-	16,002	17,862
Sub-total		198,212	378	23,234	221,824	201,644
A2 Asset and investment sales and transfers						
Receipt from sale of fixed assets		-	-	-	-	-
Sub-total		-	-	-	-	-
Total receipts		198,212	378	23,234	221,824	201,644
A3 Payments						
Ministry	3	101,478	-	-	101,478	80,109
Manse		3,377	-	-	3,377	9,919
Chapel	4	14,670	10,953	-	25,623	46,485
Administration		3,294	880	-	4,174	2,792
Donations	5	34,841	-	24,481	59,322	52,326
Youth work/evangelism/church life		13,344	-	-	13,344	10,024
Sub-total		171,004	11,833	24,481	207,318	201,655
A4 Assets and investment purchases and transfers						
Purchase of fixed assets		-	-	-	-	4,634
Sub-total		-	-	-	-	4,634
Total payments		171,004	11,833	24,481	207,318	206,289
Net of receipts over payments		27,208	(11,455)	(1,247)	14,506	(4,645)
A5 Transfers between funds		(49,980)	50,000	(20)	-	-
A5 Cash funds last year end		63,533	20,352	(762)	83,123	87,768
Cash funds this year end	8, 9	40,761	58,897	(2,029)	97,629	83,123

Hayes Lane Baptist Church - CIO - Charity Number 1184711

Receipts and Payments Account - for accounting period 1 April 2022 to 31 March 2023

Section B Statement of assets and liabilities at the end of the period

	Note	Unrestricted funds to the nearest £	Designated funds to the nearest £	Restricted funds to the nearest £	Total funds 2023 to the nearest £	Total funds 2022 to the nearest £
B1 Cash funds						
Cafcash Account		7,256	-	-	7,256	12,087
Gold Account		12,239	-	(2,029)	10,210	42,010
GBCL Legacy Account	6	18,115	8,897	-	27,012	26,654
GBCL Deposit Account	6	266	50,000	-	50,266	-
Barclays Football Club Account		1,393	-	-	1,393	491
Cash in hand		1,492	-	-	1,492	1,881
Total cash funds		40,761	58,897	(2,029)	97,629	83,123
B2 Other monetary assets						
		-	-	-	-	-
B3 Investment assets						
		-	-	-	-	-
B4 Assets retained for the charity's own use						
Church premises					3,269,137	2,918,872
Fixtures, fittings & furnishings					106,328	94,935
Church manse					422,026	360,706
Total insured assets	7				3,797,491	3,374,513
B5 Liabilities						
Builder's retention		-	-	-	-	3,295
Donations to be passed on	8, 9	-	-	3,018	3,018	(1,750)
		-	-	3,018	3,018	1,545

Hayes Lane Baptist Church - CIO - Charity Number 1184711

Receipts and Payments Account - for accounting period 1 April 2022 to 31 March 2023

NOTES TO THE ACCOUNTS

Note 1: Basis of accounts.

Hayes Lane Baptist Church (the Church) is a Charitable Incorporated Organisation (CIO) registered with the Charities Commission under Charity Number 1184711. These accounts have been prepared on a "Receipts and Payments" basis and accord with Section 133 of the Charities Act 2011. The trustees consider this basis of accounting to be appropriate given that the income in both 2022 and 2023 periods was less than £250,000.

Note 2: Other income

The Other Income shown in A1 above relates to payments from Grace Baptist Charities Limited ("GBCL") of £16,002 [2022: £14,962] for the secondment of Tim Gardner, the Church's employed evangelist. For some years now GBCL has paid the Church for two days per week of Tim's time, to support evangelism work in other churches in the same association. The Other Income in 2022 also includes an amount of £2,900, paid to the church as repayment for benevolent housing support given by the Church in the 2021 financial year.

Note 3: Payments to trustees

The trustees of the Church consist of the current elders and deacons. There was no trustees' remuneration nor other trustee benefits for the 12 months ending 31 March 2023 [2022: £nil].

However, during the current financial year, two of the elders were employed by the church: Daniel Jarvis as Pastor and Tim Gardner as Evangelist. In addition, one of the other elders, Jonathan Gooch, was paid for ad hoc ministry work and Tim Gardner's sister-in-law, Bev Gardner was paid for administration work, both on a self-employed basis. The trustees considered carefully and followed the provisions in the church's governing documentation and Charity Commission guidance on the paying of trustees. The following remuneration, benefits and expense payments were made in the period.

	Total 2023 to the nearest £	Total 2022 to the nearest £
Gross salary	63,425	60,924
Employers NI (net of Allowance)	1,569	2,033
Pension (incl accrual)	13,614	6,468
Expenses	53	632
Self-employed services	19,352	6,977
	98,013	77,034

Note 4: Chapel costs

Chapel costs include the costs of running the church building, including maintenance, utilities, car parking, insurance and cleaning. The total costs of £25,623 [2022: £46,485] include £2,395 [2022: £7,510] for payment to the builders that completed the new lobby. Last year's costs also included £15,427 for Audio Visual upgrades.

Note 5: Donations paid

Donations made by the Church can be categorised as follows.

	Unrestricted to the nearest £	Restricted to the nearest £	Total 2023 to the nearest £	Total 2022 to the nearest £
UK mission	3,927	1,750	5,677	8,780
International mission	28,455	2,246	30,701	27,317
Relief and development aid	250	20,410	20,660	13,244
Benevolent	2,209	75	2,284	2,985
Total	34,841	24,481	59,322	52,326

Note 6: Funds held with Grace Baptist Charities Limited

The church has two accounts [2022: one] with Grace Baptist Charities Limited ("GBCL" or "the Association"). The Legacy Account relates to the amounts remaining from Brian Lane's estate. There have been no drawdowns from this Legacy Fund in this accounting period [2022: £nil]. The Deposit Account was opened towards the end of 2022 to set aside funds designated for a trainee pastor. Both accounts earn higher interest than the Church's bank accounts with CAF.

Note 7: Non-monetary assets held for Church use

The Church is the beneficial owner (subject to the relevant trusts) of the assets listed in B4 above, the legal title to which is held by the custodian trustee (Grace Baptist Charities Limited). The asset values shown under B4 have been based on latest available insurance values.

Hayes Lane Baptist Church - CIO - Charity Number 1184711

Receipts and Payments Account - for accounting period 1 April 2022 to 31 March 2023

Note 8: Restricted funds

The Church aims to pass on gifts restricted for specific causes (eg Harvest Offering) as soon as possible. Sometimes the Church passes on the anticipated Gift Aid on these gifts at the same time. This often leads to negative restricted funds while the Church waits to claim the Gift Aid. The table below shows a breakdown of the restricted funds. The anticipated Gift Aid for the 2022/23 tax year was claimed and received in May 2023 [2021/22: April 2022].

	Receipts to the nearest £	Payments to the nearest £	Transfers to unrestricted to the nearest £	Total 2023 Funds to the nearest £	Total 2022 Funds to the nearest £
Donations/Gift Aid for other charities/causes	23,234	24,481	20	(3,018)	(1,751)
Legacy gift to be used for evangelism	-	-	-	989	989
Total restricted funds	23,234	24,481	20	(2,029)	(762)

Note 9: Designated funds

The table below shows a breakdown of the Church's designated funds. These are funds that the Church has decided to use in a certain way, usually for large and irregular items of expenditure, but is not restricted to do so by the original donor of the funds.

	Transfers from/(to) Unrestricted to the nearest £	Receipts to the nearest £	Payments to the nearest £	Total 2023 Funds to the nearest £	Total 2022 Funds to the nearest £
Reserve Fund for large items	-	378	11,833	8,897	20,352
Trainee pastor	50,000	-	-	50,000	-
Total	50,000	378	11,833	58,897	20,352

SIGNATURES

Signed by two trustees on behalf of all of the trustees

Signature

Print Name and Role

Daniel Jarvis Elder
Cheryl Summers Deacon and Treasurer

Date of approval

19-Jul-23
19-Jul-23

HAYES LANE BAPTIST CHURCH

England & Wales - Charity number 1184711

Accounts

Hayes Lane Baptist Church



Hayes Lane
Baptist
Church

Financial Statements

for the 12 months ending 31 March 2022

Registered Charity No. 1184711

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Charity Trustees: All the following individuals acted as trustees for the Charity during the 12 months to 31 March 2022.

Daniel Jarvis	Elder and Pastor (appointed on 1 June 2021)
Tim Gardner	Elder and Church Evangelist
Jonathan Gooch	Elder
Jonathan Gardner	Elder (retired on 9 December 2021)
Hamish Summers	Elder
Cheryl Summers	Deacon and Treasurer
Michael Sherriff	Deacon
Mark Rees	Deacon
Hannah Hinton	Deacon
Sarah Hollman	Deacon
Tim Sheehan	Deacon (appointed on 2 February 2022)

Charity Registration Number: 1184711

Principal Address: Hayes Lane Baptist Church
Hayes Lane
Bromley
Kent BR2 9EA

Independent Examiner: Brian Robson
34 Ravenscraig Road
New Southgate
London N11 1AD

Bankers: CAF Bank Ltd
25 Kings Hill Ave
Kings Hill
West Malling ME19 4JQ

The trustees of Hayes Lane Baptist Church ("the Church") present the trustee annual report and independently examined financial statements for the 12 months ending 31 March 2022. This financial year represents the third accounting period for the Church as a Charitable Incorporated Organisation since it registered with the Charity Commission on 1 August 2019.

Object

The object of Hayes Lane Baptist Church is, for the public benefit, the advancement of the Christian faith in Bromley, Kent and such other parts of the United Kingdom and the world as the trustees may from time to time decide.

Hayes Lane Baptist Church seeks to advance the Christian faith in accordance with Biblical teachings. These include clear and ethical guidelines recognised over a very long period of time. Examples of these include the requirements of the Ten Commandments and the teachings of Jesus on a range of issues. Jesus's teachings are often summarised in his commands to "love the Lord your God and love your neighbour as yourself".

Activities and Achievements

During the last year, Hayes Lane Baptist Church has continued to recover from the impact of the COVID-19 pandemic. Following further review of the risk assessments in light of the government guidance, the congregation in the morning service has been able to return to its normal capacity with the reduction of social distancing measures. These services continue to be livestreamed for those unable to attend in person and to reach a wider audience. As of September 2021, the Church has also been able to restart evening services in place of the discussions that were meeting over Zoom.

The relaxation of COVID-19 guidelines has also allowed midweek homegroups to resume gathering in person on Tuesday and Thursday evenings and Friday mornings. These meetings continue to use Zoom to allow those who are unable to be present to join in with discussions and times of prayer. The growth in the popularity of these homegroup meetings has resulted in the formation of an additional homegroup which began in January 2022 and meets on a Wednesday evening.

As of September 2021, the Church youth groups were also able to resume their activities. These groups cater for toddler age children up to older teenagers. Most of these groups have been able to recover to a similar number of attendees to those experienced prior to the pandemic and some have even seen an increase in attendance.

In July 2021, Hayes Lane Baptist Church hosted the funeral for one of the former members of our youth groups. Former Pastor David Hircock spoke at the service which was attended by many of the youth group volunteers who had fond memories of the young man's involvement in the clubs.

On 18 September 2021, the Church held an induction service to officially recognise the commencement of the ministry of Pastor Daniel Jarvis. The service was attended by many visitors from other churches and was conducted by two Pastors who have helped in Daniel's training: Gerard Hemmings (Amyand Park Chapel, Twickenham) and James Muldoon (Carey Baptist Church, Reading). The service was a joyful occasion followed by a buffet tea.

Over the past year the Church has also been delighted to host five baptisms. Two of the people being baptised were young men who had grown up attending the Church and the clubs. The other three have recently moved to the Church and had not previously been baptised.

As part of our wider network of churches we have recently begun to support the work of Downe Baptist Church. We have been sending a few members of our congregation to join their morning service each week to boost their numbers and support them in engaging with their local community.

We are very aware of the Lord's goodness in protecting us as a church, and we are thankful for His gracious provision to enable us to return to a similar position as we were in prior to the pandemic. We are also particularly thankful for members of the Church who have offered to volunteer in various activities in place of some who had moved away during the pandemic, which has allowed each of our groups to continue to operate.

In recent months the congregation on a Sunday morning continues to grow with a large number of visitors. Some of these visitors have begun to settle into the Church and have become regular attenders for which we are very thankful. This does however present us with the challenge of the number of people that we can fit into our building. This has led the trustees to consider possible solutions for the future which include the prospect of planting a new church, supporting other local churches or considering plans for a larger building. These discussions are ongoing.

In planning all its activities, the trustees have applied the guidance on public benefit issued by the Charity Commission.

Leaders and membership

As noted in our previous report, Daniel Jarvis became full-time pastor on 1 June 2021. The Church continues to be grateful for the Lord's provision at a time when personal contact was restricted due to COVID-19.

The past year has seen a number of other changes in both the membership and leadership of the Church:

- In November 2021 Cheryl Summers was re-elected as a deacon to serve for a further 3 years.
- Tim Sheehan was also nominated for the role of deacon by a member of the Church and accepted by a vote at the members meeting in February 2022.
- In December 2021, Jonathan Gardner resigned from his role as an elder and trustee of the Church for personal reasons. Jonathan continues to be a valued member of the Church and the trustees want to express their gratitude to Jonathan for his years of service and his helpful contributions to many different aspects of the Church.
- In the past year the Church has lost 9 members. Almost all these members have moved away from Bromley and have joined other churches. We are grateful to have had them as a part of our church. We pray that they would settle into their new churches and continue to grow in their faith.

- However, we also rejoice that the Lord has added 9 new members to the Church with a further 7 in the process of becoming members. We are grateful to God for bringing these people to us and pray that we would be a church that can care for them well as a community of Christians.

We give thanks to God for his provision in many other ways.

Structure, Governance and Management

Hayes Lane Baptist Church successfully applied to become a Charitable Incorporated Organisation (“CIO”) with effect from 1 August 2019. It is registered with the Charities Commission with charity reference number 1184711. Previously it operated as an unincorporated trust. The charity’s governing document is its Constitution. The Constitution cross references the Church rules, which were the governing document for the unincorporated trust.

The trustees consist of the current elders and deacons of the Church. New elders are nominated by the current elders and are appointed by the members of the Church. Deacons are nominated by church members. They are also appointed by the members of the Church and typically serve a three year term unless they are then re-elected at the end of that period.

Hayes Lane Baptist Church is part of an association of Grace Baptist churches in the South East of England. It is also a member church for Grace Baptist Mission, through which it supports a church in Legionowo in Poland.

Financial Review

During the 12 months to 31 March 2022, there has been an underlying net deficit of income relative to payments of £4,645 [2021: £97,082]. This reflects further expenditure of £22,938 [2021: £114,733] from the Building Fund reserves. Although most of the work on the lobby extension was completed in the previous financial year, there were payments of £7,511 to the contractor in the current financial year. Additionally, the Church has invested £15,427 on replacing its audio-visual capability, for which live streaming is now an important element. As at 31 March 2022 there is only one remaining payment of £3,295 held as a retention for the Building Fund works and the Building Fund has now been closed.

In terms of unrestricted funds, there has been a net surplus of income over payments of £38,629 [2021: £32,709] which was unexpected. In the previous financial year, an unrestricted funds surplus arose due to lower than expected payments, with reduced costs of activity due to COVID-19 and the Church being without a pastor for the large part of the year. This surplus was despite a reduction in giving. In the current financial year, however, income has ended up being much higher than budgeted, with an increase of nearly 27% in unrestricted donations to the Church to £130,083 [2021: £102,762].

The Church makes regular quarterly donations to support UK and international Christian mission charities such as Grace Baptist Mission. In this accounting period the Church made unrestricted donations of £26,712 excluding local benevolent gifts [2021: £33,280], representing 15.0% [2021: 21.3%] of our unrestricted income. The Church had deliberately reduced the percentage of

donations in the budget from its usual target level of 17% or 18% to 14.0% in view of the significant reduction in inwards giving in the previous financial year, together with the expected loss of manse rental income with the new pastor moving into the manse. The Church's support of Kings Road Baptist Church in Chingford had come to a natural finish and the decision was taken not to redirect those donations elsewhere, in order to manage the Church's budget responsibly. However, the Lord has blessed the Church with increased levels of inwards giving in the year ending 31 March 2022 and the Church has already agreed a higher level of donations in the budget for the new financial year ending 31 March 2023.

As well as unrestricted gifts, the Church has also passed on restricted donations of £24,404 [2021: £31,408], of which £15,616 (excluding Gift Aid) was raised in the Church's 2021 Harvest Thankoffering supporting 3 causes:

- Tearfund Afghanistan Appeal
- Marine Reach Fiji
- Grace Baptist Mission Radio Work.

When selecting causes for the 2021 Harvest Thankoffering, the trustees chose a combination of charities that cover relief and development aid, and Christian mission. The support of other causes is considered by the trustees to be an important part of achieving the Church's object in places outside our immediate sphere of influence in Bromley.

Reserves Policy

Aside from retaining funds for building and maintenance, it is the reserves policy of Hayes Lane Baptist Church to hold sufficient unrestricted funds to ensure there is cash available to be able to pay its employees and core ministry expenses on a monthly basis. A large proportion of the Church's unrestricted income is very regular with donations generally being fixed amounts received monthly. The trustees therefore consider the risk of running out of cash to pay its core ministry expenses to be relatively low. Therefore, the reserves policy is to hold around £15,000 in unrestricted funds, which will comfortably cover one month of ministry costs without recourse to incoming donations.

In addition to this, Hayes Lane Baptist Church usually aims to designate £10,000 a year from its income into a Reserve Fund to cover larger and sometimes unpredictable expenditure on maintenance of its church building and the Church manse. Last year the Church completed a building project to extend the amount of space available to accommodate worshippers in the main chapel room. This work has now been completed but designated funds of £20,352 in the Reserve Fund are being held at 31 March 2022 to cover the cost of pending maintenance and building development items.

Every year the trustees consider, and the Church approves, an appropriate budget that seeks to balance income and expenditure or create a surplus or deficit that moves the Church's unrestricted reserves towards a reasonable operating level. As at 31 March 2022 the unrestricted reserves of Hayes Lane Baptist Church were £63,533 [2021: £31,704]. Given the above reserves policy, this higher level of reserves is considered by the trustees to be more than the required level.

Discussions are underway as to how best the surplus funds can be actively utilised for charitable purposes to the public benefit, and most importantly, to the glory of God.

Investment Policy

The Church's investment policy is to hold liquid assets with low risk. Currently about two thirds of its funds are held in bank accounts with CAF Bank which allow unlimited instant withdrawals and payments. However, about a third of the funds are held on behalf of the Church by Grace Baptist Charities Limited in the "GBCL Legacy Account". These are subject to a small annual management charge but earn a better rate of interest than funds held by the Church. There are terms for withdrawal of the funds, but the amount currently held is accessible with two months' notice.

Key Risks and Uncertainties

As mentioned under Activities and Achievements above, the congregation on a Sunday morning has seen continued growth. However, a considerable number of the attendees are yet to join the Church through formal membership, which does present some uncertainty around the size of the future congregation in the longer term.

As we consider the future of the Church and the potential ways of managing our growth, the uncertainty around numbers has led us to exercise caution before making any decisions such as the need for a larger building or moving to two Sunday morning services. The elders are looking to consolidate the numbers that we currently have in order to know how many of our recent visitors are looking to join the Church on a permanent basis. We trust this will manage the risk of making any major decisions for the future, including financial, which may be premature.

As with all growth, we recognise our dependence on God for the future of the Church.

Approved by the Trustees on 20 July 2022 and signed on its behalf by:

Daniel Jarvis
Pastor

Charity Number 1184711

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the 12 months ending 31 March 2022. These are set out on pages 10 to 14 following this report.

Responsibilities and Basis of Report

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records.

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

20 July 2022

Brian Robson
34 Ravenscraig Road
New Southgate
London N11 1AD

Hayes Lane Baptist Church - CIO - Charity Number 1184711
Receipts and Payments Account - for accounting period 1 April 2021 to 31 March 2022

Section A Receipts and Payments

	Note	Unrestricted funds to the nearest £	Designated funds to the nearest £	Restricted funds to the nearest £	Total funds 2022 to the nearest £	Total funds 2021 to the nearest £
A1 Receipts						
Donations		130,083	-	16,716	146,799	136,543
Gift Aid receipts		22,309	-	6,362	28,671	33,565
Legacies		-	-	-	-	-
Receipts from club activities		8,001	-	-	8,001	4,673
Investment income		7	304	-	311	381
Rent	2	-	-	-	-	19,200
Other income	3	17,862	-	-	17,862	1,221
Sub-total		178,262	304	23,078	201,644	195,583
A2 Asset and investment sales and transfers						
Receipt from sale of fixed assets		-	-	-	-	-
Sub-total		-	-	-	-	-
Total receipts		178,262	304	23,078	201,644	195,583
A3 Payments						
Ministry	4	80,109	-	-	80,109	61,058
Manse	2	8,319	1,600	-	9,919	548
Chapel	5	11,512	34,020	953	46,485	148,991
Administration		2,772	20	-	2,792	1,991
Donations	6	26,897	1,025	24,404	52,326	73,676
Youth work/evangelism/church life		10,024	-	-	10,024	6,401
Sub-total		139,633	36,665	25,357	201,655	292,665
A4 Assets and investment purchases and transfers						
Purchase of fixed assets		-	4,634	-	4,634	-
Sub-total		-	4,634	-	4,634	-
Total payments		139,633	41,299	25,357	206,289	292,665
Net of receipts over payments		38,629	(40,995)	(2,279)	(4,645)	(97,082)
A5 Transfers between funds		(6,800)	6,800	-	-	-
A5 Cash funds last year end		31,704	54,547	1,517	87,768	184,850
Cash funds this year end	9, 10	63,533	20,352	(762)	83,123	87,768
		31,829	(34,195)	(2,279)	(4,645)	

Hayes Lane Baptist Church - CIO - Charity Number 1184711
Receipts and Payments Account - for accounting period 1 April 2021 to 31 March 2022

Section B Statement of assets and liabilities at the end of the period

	Note	Unrestricted funds	Designated funds	Restricted funds	Total funds 2022	Total funds 2021
		to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
B1 Cash funds						
Cafcash Account		12,087	-	-	12,087	7,215
Gold Account		42,772	-	(762)	42,010	52,004
GBCL Legacy Account	7	6,302	20,352	-	26,654	26,370
Barclays Football Club Account		491	-	-	491	513
Cash in hand		1,881	-	-	1,881	1,666
Total cash funds		63,533	20,352	(762)	83,123	87,768
B2 Other monetary assets						
		-	-	-	-	-
B3 Investment assets						
		-	-	-	-	-
B4 Assets retained for the charity's own use						
Church premises					2,918,872	2,753,652
Fixtures, fittings & furnishings					94,935	90,414
Church manse					360,706	350,200
Total insured assets	8				3,374,513	3,194,266
B5 Liabilities						
Manse rent paid in advance	2, 10	-	-	-	-	4,800
Builder's retention		-	3,295	-	3,295	-
Donations to be passed on	9, 10	-	-	(1,750)	(1,750)	1,553
		-	3,295	(1,750)	1,545	6,353

Hayes Lane Baptist Church - CIO - Charity Number 1184711
Receipts and Payments Account - for accounting period 1 April 2021 to 31 March 2022

NOTES TO THE ACCOUNTS

Note 1: Basis of accounts.

Hayes Lane Baptist Church (the Church) is a Charitable Incorporated Organisation (CIO) registered with the Charities Commission under Charity Number 1184711. These accounts have been prepared on a "Receipts and Payments" basis and accord with Section 133 of the Charities Act 2011. The trustees consider this basis of accounting to be appropriate given that the income in both 2021 and 2022 periods was less than

Note 2: Manse rental

The Church had been renting out its manse since 2013 when the previous pastor opted to move into alternative accommodation. After the Church called its new pastor in early 2021, notice was given to the current tenant who vacated the property at the end of May 2022. As the tenant had previously prepaid 3 months of rent (included within designated funds at 31 March 2021) there is no rental income under A1 Receipts - Rent in the current financial year. The Church instead made a payment of £3,200 to the tenant in early June, half of which was the remaining prepayment (designated) and the other half was paid as an incentive for vacating early (unrestricted) to allow the new pastor to take residence. The two amounts of £1,600 have been included in the unrestricted and designated columns of A3 Payments - Manse. The deposit of £1,846 held with the Deposit Protection Service has been returned directly to the tenant in full but this amount is not included in the above figures as it was neither a receipt nor a payment to the Church.

Note 3: Other income

The Other Income shown in A1 above largely relates to payments from Grace Baptist Charities Limited ("GBCL") of £14,962 [2021: £1,221] for the secondment of Tim Gardner, the Church's employed evangelist. For some years now GBCL has paid the Church for two days per week of Tim's time, to support evangelism work in other churches in the same association. This income was temporarily reduced in 2021 with the Church waiving the income for 11 months due to the impact of COVID-19 reducing the scope for street evangelism. The Other Income in 2022 also includes an amount of £2,900, given as repayment for benevolent housing support given by the Church in the 2021 financial year.

Note 4: Payments to trustees

The trustees of the Church consist of the current elders and deacons. There was no trustees' remuneration nor other trustee benefits for the 12 months ending 31 March 2022 [2021: £nil].

However, during the current financial year two of the elders were employed by the church: Daniel Jarvis as Pastor and Tim Gardner as Evangelist. In addition, one of the other elders, Jonathan Gooch, was paid for ad hoc ministry work and Tim Gardner's sister-in-law, Bev Gardner was paid for administration work, both on a self-employed basis. In the previous financial year David Hircock was employed as pastor and was a trustee until his retirement in June 2020. The trustees considered carefully and followed the provisions in the church's governing documentation and Charity Commission guidance on the paying of trustees. The following remuneration, benefits and expense payments were made in the

	Total 2022 to the nearest £	Total 2021 to the nearest £
Gross salary	60,924	45,067
Employers NI (net of Allowance)	2,033	793
Pension (incl accrual)	6,468	2,347
Expenses	632	284
Self-employed services	6,977	9,331
	77,034	57,822

Hayes Lane Baptist Church - CIO - Charity Number 1184711
Receipts and Payments Account - for accounting period 1 April 2021 to 31 March 2022

Note 5: Chapel costs and Building Fund

Chapel costs included payments of £22,938 [2021: £114,733] from the Building Fund. The 2022 and 2021 expenditure mainly related to increasing chapel accommodation to increase capacity for Sunday services. This was achieved by building a lobby at the front of the church, and reorganising the platform and baptistry inside the chapel. The table below shows cash movements in the Building Fund in this accounting period. All restricted funds have now been utilised and the Building Fund has been closed with the remaining designated funds now held in the Reserve Fund. The amount remaining includes £3,295 that is held as a retention; this is shown as a liability at 31 March 2022 under B5 Liabilities and is expected to be paid to the contractor in the following financial year.

	Designated to the nearest £	Restricted to the nearest £	Total 2022 to the nearest £	Total 2021 to the nearest £
Funds held by the Church on 31 March 2021	36,096	-	36,096	129,317
Donations and Gift Aid restricted for the Building Fund	-	953	953	6,204
Interest on GBCL funds less management charge	284	-	284	308
Surveyor fees for lobby extension	-	-	-	(5,580)
Contractor fees for lobby extension	(6,558)	(953)	(7,511)	(104,640)
HLBC lettering/sign	-	-	-	(1,296)
Audio Visual	(15,427)	-	(15,427)	-
Platform	-	-	-	(3,217)
Funds designated from unrestricted funds	-	-	-	15,000
Total held by the church on 31 March 2022	14,395	-	14,395	36,096

Note 6: Donations paid

Donations made by the Church can be categorised as follows.

	Unrestricted to the nearest £	Restricted to the nearest £	Total 2021 to the nearest £	Total 2020 to the nearest £
UK mission	4,635	4,145	8,780	15,277
International mission	20,802	6,515	27,317	21,609
Relief and development aid	250	12,994	13,244	23,652
Benevolent	2,235	750	2,985	13,138
Total	27,922	24,404	52,326	73,676

Note 7: Legacy Fund Account held by Grace Baptist Charities Limited

A Legacy Fund Account held by Grace Baptist Charities Limited ("GBCL" or "the Association") on behalf of Hayes Lane Baptist Church was established at the end of 2010 following receipt of the first of two legacy payments from Brian Lane's estate. The remaining amounts held in this fund had previously been designated by the Church for the Building Fund work to increase chapel accommodation. Now this work has been completed and the Building Fund has been closed, the remaining funds have been transferred to the Reserve Fund. There have been no drawdowns from this Legacy Fund in this accounting period [2021: £nil].

	2022 to the nearest £	2021 to the nearest £
Funds held with Association at start of period	26,370	26,062
Add interest	304	328
Less bank or annual management charges	(20)	(20)
Funds held with Association carried forward	26,654	26,370

Note 8: Non-monetary assets held for Church use

The Church is the beneficial owner (subject to the relevant trusts) of the assets listed in B4 above, the legal title to which is held by the custodian trustee (Grace Baptist Charities Limited). The asset values shown under B4 have been based on latest available insurance values.

Hayes Lane Baptist Church - CIO - Charity Number 1184711
Receipts and Payments Account - for accounting period 1 April 2021 to 31 March 2022

Note 9: Restricted funds

The Church aims to pass on gifts restricted for specific causes (eg Harvest Offering) as soon as possible. Sometimes the Church passes on the anticipated Gift Aid on these gifts at the same time. This often leads to negative restricted funds while the Church waits to claim the Gift Aid. The table below shows a breakdown of the restricted funds. The anticipated Gift Aid for the 2022 financial year was claimed and received in April 2022.

	Receipts to the nearest £	Payments to the nearest £	Total 2022 Funds to the nearest £	Total 2021 Funds to the nearest £
Donations for external charities	21,126	23,654	(1,750)	778
Donations for benevolent gifts	1,000	750	-	(250)
Legacy gift to be used for evangelism	-	-	989	989
Donations for Building Fund	953	953	-	-
Total restricted funds	23,078	25,357	(762)	1,517

The negative balance in relation to donations for benevolent purposes in 2021, and also donations for external charities in 2020, relates to Gift Aid not yet claimed. When the original restricted donation was passed over from the Church to the recipient, it was expedient to include the anticipated Gift Aid. The Gift Aid is not claimed until after the end of the accounting period.

Note 10: Designated funds

The table below shows a breakdown of the Church's designated funds. These are funds that the Church has decided to use in a certain way, usually for large and irregular items on expenditure, but is not restricted to do so by the original donor.

	Transfers from Unrestricted to the nearest £	Receipts to the nearest £	Payments to the nearest £	Total 2022 Funds to the nearest £	Total 2021 Funds to the nearest £
Building Fund - for lobby/baptistry	-	304	22,005	14,395	36,096
Reserve Fund for large items	10,000	-	16,669	5,957	12,626
Early payment of manse rent	(3,200)	-	1,600	-	4,800
Donation to OM for course fees	-	-	1,025	-	1,025
Total	6,800	304	41,299	20,352	54,547

SIGNATURES

Signed by two trustees on behalf of all of the trustees

Signature

Print Name and Role

Daniel Jarvis Pastor
Cheryl Summers Deacon and Treasurer

Date of approval

20-Jul-22
20-Jul-22

Charity Number 1184711

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the 12 months ending 31 March 2022. These are set out on pages 10 to 14 following this report.

Responsibilities and Basis of Report

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records.

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

20 July 2022

Brian Robson
34 Ravenscraig Road
New Southgate
London N11 1AD

HAYES LANE BAPTIST CHURCH

England & Wales - Charity number 1184711

Accounts

Hayes Lane Baptist Church



Hayes Lane
Baptist
Church

Financial Statements

for the 12 months ending 31 March 2021

Registered Charity No. 1184711

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Charity Trustees: All the following individuals acted as trustees for the Charity during the 12 months to 31 March 2021.

David Hircock	Elder and Pastor (retired on 30 June 2020)
Tim Gardner	Elder and Church Evangelist
Malcolm Hoad	Elder (retired on 28 February 2021)
Jonathan Gooch	Elder
Jonathan Gardner	Elder
Peter Jermyn	Elder (retired on 31 May 2020)
Hamish Summers	Elder
John Gooch	Deacon (retired on 4 November 2020)
Fiona Strasser	Deacon (retired on 30 June 2021)
Cheryl Summers	Deacon and Treasurer
Michael Sherriff	Deacon
Mark Rees	Deacon
Hannah Hinton	Deacon (appointed on 4 November 2020)
Sarah Hollman	Deacon (appointed on 4 November 2020)

Charity Registration Number: 1184711

Principal Address: Hayes Lane Baptist Church
Hayes Lane
Bromley
Kent BR2 9EA

Independent Examiner: Brian Robson
34 Ravenscraig Road
Arnos Grove
London N11 1AD

Bankers: CAF Bank Ltd
25 Kings Hill Ave
Kings Hill
West Malling ME19 4JQ

The trustees of Hayes Lane Baptist Church ("the Church") present the trustee annual report and independently examined financial statements for the 12 months ending 31 March 2021. This financial year represents the second accounting period for the Church as a Charitable Incorporated Organisation since it registered with the Charity Commission on 1 August 2019.

Object

The object of Hayes Lane Baptist Church is, for the public benefit, the advancement of the Christian faith in Bromley, Kent and such other parts of the United Kingdom and the world as the trustees may from time to time decide.

Hayes Lane Baptist Church seeks to advance the Christian faith in accordance with Biblical teachings. These include clear and ethical guidelines recognised over a very long period of time. Examples of these include the requirements of the Ten Commandments and the teachings of Jesus on a range of issues. Jesus's teachings are often summarised in his commands to "love the Lord your God and love your neighbour as yourself".

Activities and Achievements

During the last year, the Church's normal activities in furtherance of its charitable purposes have been impacted by COVID-19. In common with many churches in the UK, Hayes Lane Baptist Church took the decision towards the end of March 2020 to close its doors temporarily in light of the UK government's guidelines to churches. All physical meetings in the church and all mid-week physical meetings were suspended. However, Hayes Lane Baptist Church began to offer digital church services on You Tube for its Sunday morning service, with virtual discussion meetings using Zoom at 6pm and 8pm on Sunday evenings. Most of the mid-week Bible study meetings were able to continue over Zoom video calls. Sunday School ministry also continued through recorded video lessons.

After a thorough risk assessment, introduction of various COVID-19 safety measures, and conducting a couple of pilot services in early September, Hayes Lane Baptist Church re-opened its doors for Sunday morning services on 20 September 2020. The Church has continued to provide live Sunday morning services to the time of this report, except for four Sundays in November when government guidelines mandated closure. No other physical meetings at the church or in home groups were restarted as the Church continued to heed government guidelines on the safe operation of its activities.

Since the Lockdown began in March 2020, the church has had to adapt in lots of ways to continue its ministry. Though many aspects of church-life have been restricted, we are conscious of some of the blessings that the Lord in His goodness has graciously still bestowed on us. Numbers to church business meetings have more than doubled as a result of online provisions. Discussions around God's Word have been more intentional through the Sunday evening Zoom meetings. And we

have heard of many who would not normally be with us on a Sunday tuning in to the online services.

Recently the numbers attending the Sunday morning services have increased as public confidence has grown alongside the vaccination roll-out. We have been delighted to welcome several visitors. Our Sunday morning worship services have also recently been enhanced by the ability to sing together in the garden at the end of the service.

There are several other activities that the Church has been able to continue despite COVID-19:

- The Hayes Community Singers group run by the Church has been able to continue to meet, albeit remotely. This Group includes a number of members of the public along with members of the Church and gives an opportunity to provide teaching about Christianity. The group was able to produce some video songs during lockdown.
- More recently it has been possible for the Church to resume its presence via a market stall in Bromley town centre. This stall provides Christian materials and literature about the Church and Christianity in general.
- Men's and women's fellowship groups have been supported by WhatsApp groups and Zoom Bible studies and prayer meetings.
- The Church was also able to run a series of parenting classes over Zoom.
- In April 2021, it was possible to hold a marriage blessing service at the Church. Although the numbers attending were restricted by government guidelines, it was a blessing that the church building could be used in this way.

In planning all its activities, the trustees have applied the guidance on public benefit issued by the Charity Commission, as well as government guidelines during COVID-19.

Leaders and membership

David Hircock retired as pastor of Hayes Lane Baptist Church on 30 June 2020 after just over 20 years of faithful service. In our previous report we noted that the elders were leading the search for a new pastor, supported by the prayers of the membership. We can report that the Lord has answered our prayers so graciously by connecting the Church with Daniel Jarvis, his wife Justine and son Josiah.

Daniel became full-time pastor on 1 June 2021, moving into the church manse at a similar time. Immediately prior to this he was also employed by the Church for one day a week in April and May 2021, as he transitioned from his previous ministry role at Amyand Park Chapel in Twickenham and studies at London Seminary. The Church is grateful for the Lord's provision, especially during a difficult time when social contact has been restricted.

The trustees express appreciation for the preaching provided by visiting speakers and by David Hircock on a voluntarily basis in the year while we were without a pastor.

We give thanks to God for his provision in many other ways:

- the addition of 3 new members

- appreciation for the well-earned retirement of our elder Peter Jermyn in May 2020 after 70 years of service to the church, with 34 years as elder and, prior to that, 36 years as deacon, together with many years' service as treasurer
- after many years of service to the church as a deacon, John Gooch retired from the role in November 2020 and Fiona Strasser has recently also retired from the role due to relocation. Both John and Fiona, together with their spouses Jackie and Dietmar, have made a significant contribution to church activities over the years
- the Church was able to elect two new deacons, Hannah Hinton and Sarah Hollman
- Hamish Summers was appointed as a new elder, having previously served as a deacon for a number of years
- although we have lost some members in the year, due to location changes, we were pleased that our former elder Malcolm Hoad has been called to the pastorate at Grace Fellowship in Ashford, together with his wife Michelle and their 3 children.

As well as gaining 3 new members, the Church also had to say a fond farewell to 12 members who have moved away from the Bromley area. We pray the Lord will bless their attendance and service at new churches in other locations, just as we seek to bless new attendees at Hayes Lane Baptist Church over the coming months and years.

Structure, Governance and Management

Hayes Lane Baptist Church successfully applied to become a Charitable Incorporated Organisation ("CIO") with effect from 1 August 2019. It is registered with the Charities Commission with charity reference number 1184711. Previously it operated as an unincorporated trust. The charity's governing document is its Constitution. The Constitution cross references the Church rules, which were the governing document for the unincorporated trust.

The trustees consist of the current elders and deacons of the church. New elders are nominated by the current elders and are appointed by the members of the church. Deacons are nominated by church members. They are also appointed by the members of the church and typically serve a three year term unless they are then re-elected at the end of that period.

Hayes Lane Baptist Church is part of an association of Grace Baptist churches in the South East of England. It is also a member church for Grace Baptist Mission, through which it supports a church in Legionowo in Poland.

Reserves Policy

Aside from retaining funds for building and maintenance, it is the reserves policy of Hayes Lane Baptist Church to hold sufficient unrestricted funds to ensure there is cash available to be able to pay its employees and core ministry expenses on a monthly basis. A large proportion of the church's unrestricted income is very regular with donations generally being fixed amounts paid monthly. The trustees therefore consider the risk of running out of cash to pay its core ministry expenses to be relatively low. Therefore, the reserves policy is to hold around £15,000 in unrestricted funds, which will comfortably cover one month of ministry costs without recourse to incoming donations.

In addition to this, Hayes Lane Baptist Church aims to designate £10,000 a year from its income into a Reserve Fund to cover larger and sometimes unpredictable expenditure on maintenance of its church building and the church manse. The church has recently completed a building project to extend the amount of space available to accommodate worshippers in the main chapel room. During the last financial year there were significantly large amounts spent from Building Fund reserves that were raised over recent years to complete this project.

Every year the trustees consider, and the church approves, an appropriate budget that seeks to balance income and expenditure or create a surplus or deficit that moves the church's unrestricted reserves towards a reasonable operating level. As at 31 March 2021 the unrestricted reserves of Hayes Lane Baptist Church were £31,703 [2020: £35,019] are considered by the trustees to be more than the required level, although not inappropriate given uncertainties around future income due to some members moving away and the ongoing impact of COVID-19. A budget for the financial year ending 31 March 2022 was agreed that anticipates a reduction in income and utilises some of the excess reserves.

Financial Review

During the 12 months to 31 March 2021, there has been an underlying net deficit of income over payments of £97,082. This largely reflects significant expenditure of £114,733 from the Building Fund reserves that had been established for the purposes of a lobby extension, together with changes in the baptistry, to accommodate a larger congregation. Additionally, there were total payments of £22,182 from the Reserve Fund for replacement of the hall flooring, redecoration of the main chapel room and various repairs not directly related to the Building Fund project. These Reserve Fund payments were accelerated considering the COVID-19 situation, with the opportunity to do work while many of the normal midweek church activities were suspended during the lockdown periods. They were also possible financially because of the additional funds available due to reduced ministry costs following the retirement of our pastor David Hircock on 30 June 2020.

The Church makes regular quarterly donations to support UK and international Christian mission charities such as Grace Baptist Mission. In the last year it has also been able to budget to allow for ad hoc support of charities with a relief and development aid or mission focus. This is considered by the trustees to be an important part of achieving the Church's object in places outside our immediate sphere of influence in Bromley. In this accounting period the Church made unrestricted donations of £33,280 excluding local benevolent gifts [2020: £15,538], representing 27.0% [2020: 15.3%] of our unrestricted income. It also passed on restricted donations of £31,408 [2020: £13,134], of which a large part was raised in the Church's 2020 Harvest Thankoffering supporting 4 causes:

- Christian Prison Resourcing
- Mission Aviation Fellowship
- Indian Pastors / communities impacted by COVID-19
- Kenya Children's Project.

Investment Policy

The Church's investment policy is to hold liquid assets with low risk. Currently most of its cash funds are held in its bank accounts with CAF Bank which allow unlimited instant withdrawals and payments. Some of the funds that were received from a past legacy are held with Grace Baptist Charities Limited in the "GBCL Legacy Account". These are subject to a small annual management charge but earn a better rate of interest than funds held by the Church. There are terms for withdrawal of the funds, but the amount currently held is accessible with two months' notice.

Key Risks and Uncertainties

In addition to the members who have already moved away, we anticipate a few more movers in the coming months, for positive reasons such as wanting to live closer to family. A key risk is the impact this movement may have on the Church's income as we lose some regular gifts. This risk has been considered within the budget for the financial year ending 31 March 2022. We trust that longer term those moving into Bromley, together with the impact of outreach activities, will give rise to increased membership and financial support.

The Church is also currently planning its resumption of the mid-week youth groups and other clubs in September, subject to government guidance on COVID-19. Some of the previous leaders of these activities have relocated and there are now opportunities for others to take up new roles of service.

As with all matters in His church, we continue to trust that the Lord will provide our needs.

Approved by the Trustees on 21 July 2021 and signed on its behalf by:

Jonathan Gooch
Elder

Charity Number 1184711

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the 12 months ending 31 March 2021. These are set out on pages 10 to 14 following this report.

Responsibilities and Basis of Report

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records.

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

21 July 2021

Brian Robson
34 Ravenscraig Road
Arnos Grove
London N11 1AD

Hayes Lane Baptist Church

Receipts and Payments Account - for second accounting period 1 April 2020 to 31 March 2021

Section A Receipts and Payments

	Note	Unrestricted funds to the nearest £	Designated funds to the nearest £	Restricted funds to the nearest £	Total funds 2021 to the nearest £	Total funds 2020 to the nearest £
A1 Receipts						
Donations		102,762	-	33,781	136,543	107,661
Gift Aid receipts		28,610	-	4,955	33,565	-
Legacies		-	-	-	-	-
Receipts from club activities		4,673	-	-	4,673	7,567
Investment income		53	328	-	381	430
Rent	2	19,200	-	-	19,200	12,243
Other income	3	1,221	-	-	1,221	9,571
Sub-total		156,519	328	38,736	195,583	137,472
A2 Asset and investment sales and transfers						
Transfer from unincorporated trust	1	-	-	-	-	182,228
Sub-total		-	-	-	-	182,228
Total receipts		156,519	328	38,736	195,583	319,700
A3 Payments						
Ministry	4	61,058	-	-	61,058	72,430
Manse		548	-	-	548	699
Chapel	5	12,076	36,133	100,782	148,991	22,266
Administration		1,971	20	-	1,991	303
Donations	6	42,268	-	31,408	73,676	29,428
Youth work/evangelism/church life		5,889	-	512	6,401	9,724
Sub-total		123,810	36,153	132,702	292,665	134,850
A4 Assets and investment purchases and transfers						
Purchase of fixed assets		-	-	-	-	-
Sub-total		-	-	-	-	-
Total payments		123,810	36,153	132,702	292,665	134,850
Net of receipts over payments		32,709	(35,825)	(93,966)	(97,082)	184,850
A5 Transfers between funds		(36,025)	36,025	-	-	-
A5 Cash funds last year end		35,019	54,347	95,484	184,850	-
Cash funds this year end	9, 10	31,703	54,547	1,518	87,768	184,850

Hayes Lane Baptist Church

Receipts and Payments Account - for second accounting period 1 April 2020 to 31 March 2021

Section B Statement of assets and liabilities at the end of the period

	Note	Unrestricted funds to the nearest £	Designated funds to the nearest £	Restricted funds to the nearest £	Total funds 2021 to the nearest £	Total funds 2020 to the nearest £
B1 Cash funds						
Cafcash Account		7,215	-	-	7,215	24,466
Gold Account		22,309	28,177	1,518	52,004	131,951
GBCL Legacy Account	7	-	26,370	-	26,370	26,062
Barclays Football Club Account		513	-	-	513	485
Cash in hand		1,666	-	-	1,666	1,886
Total cash funds		31,703	54,547	1,518	87,768	184,850
B2 Other monetary assets						
		-	-	-	-	-
B3 Investment assets						
		-	-	-	-	-
B4 Assets retained for the charity's own use						
Church premises					2,753,652	2,517,784
Fixtures, fittings & furnishings					90,414	86,108
Church manse					350,200	340,000
Total insured assets	8				3,194,266	2,943,892
B5 Liabilities						
Manse rent paid in advance	2, 10	-	4,800	-	4,800	4,800
Donations to be passed on	9, 10	-	1,025	528	1,553	(595)
		-	5,825	528	6,353	4,205

Hayes Lane Baptist Church

Receipts and Payments Account - for second accounting period 1 April 2020 to 31 March 2021

NOTES TO THE ACCOUNTS

Note 1: Basis of accounts.

This is the second set of accounts prepared for Hayes Lane Baptist Church as a Charitable Incorporated Organisation ("CIO"). Hayes Lane Baptist Church became a CIO with effect from 1 August 2019, but previously operated as an unincorporated trust under the umbrella of Grace Baptist Charities Limited. The year-end date of 31 March used for the former entity was retained, and hence the first accounting period, shown above as 2020, is for 8 months only. The accounting period labelled 2021 is for a full 12 months.

The cash funds at the last year end are shown as zero in Section A5 for 2020 as the CIO did not exist prior to this accounting period. The amounts shown as "Transfer from unincorporated trust" in Section A2 are the closing balances of Hayes Lane Baptist Church the unincorporated trust as at 31 July 2019. These balances are effectively a gift from the unincorporated trust to the CIO.

These accounts have been prepared on a "Receipts and Payments" basis and accord with Section 133 of the Charities Act 2011. The trustees consider this basis of accounting to be appropriate given the income in both 2021 and 2020 periods was less than £250,000 excluding the transfer of the funds (shown in Section A2 above) from the former unincorporated trust.

Note 2: Manse rental

The Church has rented out its manse since 2013. The rental income shown under Section A1 is net of estate agent fees. It is also net of the deposit of £1,846 that was lodged with the Deposit Protection Service in December 2019 at the start of the current tenancy. In addition, the rental income figure includes early payment of three months rent, which is shown within Designated funds. This early payment of £4,800 is also shown as a Liability under Section B5.

Note 3: Other income

The Other Income shown in A1 above relates to payments from Grace Baptist Charities Limited ("GBCL") for the secondment of Tim Gardner, the Church's employed evangelist. For some years now GBCL has paid the Church for two days per week of Tim's time, to support evangelism work in other churches in the same association. This income was temporarily reduced in 2021 with the Church waiving the income for 11 months due to the impact of COVID-19 reducing the scope for street evangelism.

Note 4: Payments to trustees

The trustees of the Church consist of the current elders and deacons. There was no trustees' remuneration nor other trustee benefits for the 12 months ending 31 March 2021 [2020: £nil].

However, in both accounting periods two of the elders were employed by the church: David Hircock as Pastor and Tim Gardner as Evangelist. David Hircock retired at the end of June 2020, hence the reduction in ministry costs and Employers National Insurance in 2021 compared to 2020, despite 2020 being a period of only 8 months. Note also that the CIO did not qualify for an Employers NIC Allowance in its first year.

In addition, one of the other elders, Jonathan Gooch, is paid for ad hoc ministry work on a self-employed basis, working on average one or two days per week. Furthermore, in the 2020 accounting period, Jonathan Gooch and one of the elders, Malcolm Hoad, received payment for preaching and other ministry services to cover David Hircock while he was on six weeks sabbatical in September and October 2019. Payments to Jonathan and Malcolm are included under "Self-employed services" below.

The trustees considered carefully and followed the provisions in the church's governing documentation and Charity Commission guidance on the paying of trustees. These four individuals received the following remuneration, benefits and expense payments in this accounting period for their employment and ministry services.

	Total 2021	Total 2020
	to the nearest	to the nearest
	£	£
Gross salary	45,067	53,401
Employers NI (net of Allowance)	793	5,781
Pension (incl accrual)	2,347	1,514
Expenses	284	298
Self-employed services	9,331	7,762
	57,822	68,756

Hayes Lane Baptist Church

Receipts and Payments Account - for second accounting period 1 April 2020 to 31 March 2021

Note 5: Chapel costs and Building Fund

Chapel costs included payments of £114,733 [2020: £15,808] from the Building Fund. The 2021 expenditure mainly relates to increasing chapel accommodation to increase capacity for Sunday services. This has been achieved by building a lobby at the front of the church, and reorganising the platform and baptistry inside the chapel. The table below shows cash movements in the Building Fund in this accounting period. All restricted funds have now been utilised. Designated funds remain to cover final payments to the contractor plus subsequent installation of Audio Visual capability. In addition the funds held by Grace Baptist Charities on the Church's behalf (see note 7) have been designated by the church for the Building Fund.

	Designated to the nearest £	Restricted to the nearest £	Total 2021 to the nearest £	Total 2020 to the nearest £
Funds held by the Church on 31 March 2020	34,739	94,578	129,317	-
Funds transferred from unincorporated trust	-	-	-	126,645
Donations and Gift Aid restricted for the Building Fund	-	6,204	6,204	18,178
Interest on GBCL funds less management charge	308	-	308	302
Final payment for classroom building work	-	-	-	(5,043)
Purchase of additional chairs	-	-	-	(1,931)
Surveyor fees for lobby extension	-	(5,580)	(5,580)	(8,834)
Contractor fees for lobby extension	(9,438)	(95,202)	(104,640)	-
HLBC lettering/sign	(1,296)	-	(1,296)	-
Platform	(3,217)	-	(3,217)	-
Funds designated from unrestricted funds	15,000	-	15,000	-
Total held by the church on 31 March 2021	36,096	-	36,096	129,317

Note 6: Donations paid

Donations made by the Church can be categorised as follows.

	Unrestricted to the nearest £	Restricted to the nearest £	Total 2021 to the nearest £	Total 2020 to the nearest £
UK mission	10,330	4,947	15,277	4,504
International mission	19,450	2,159	21,609	18,265
Relief and development aid	3,500	20,152	23,652	5,903
Benevolent	8,988	4,150	13,138	756
Total	42,268	31,408	73,676	29,428

Note 7: Legacy Fund Account held by Grace Baptist Charities Limited

A Legacy Fund Account held by Grace Baptist Charities Limited ("GBCL" or "the Association") on behalf of Hayes Lane Baptist Church was established at the end of 2010 following receipt of the first of two legacy payments from Brian Lane's estate. The remaining amounts held in this fund have previously been designated by the Church for the Building Fund work to increase chapel accommodation. There have been no drawdowns from this Legacy Fund in this accounting period [2020: £nil].

	2021 to the nearest £	2020 to the nearest £
Funds held with Association at start of period	26,062	25,760
Add interest	328	302
Less bank or annual management charges	(20)	-
Funds held with Association carried forward	26,370	26,062

Note 8: Non-monetary assets held for Church use

The Church is the beneficial owner (subject to the relevant trusts) of the following assets, the legal title to which is held by the custodian trustee (Grace Baptist Charities Limited):

- Church premises - Hayes Lane, Bromley, Kent
- Fixtures, fittings & furnishings therein
- Church manse - 6 Vincent Close, Bromley, Kent

The asset values shown under B4 have been based on insurance values.

Hayes Lane Baptist Church

Receipts and Payments Account - for second accounting period 1 April 2020 to 31 March 2021

Note 9: Restricted funds

A large amount of the Church's funds shown in Section A5 were restricted at 31 March 2020. The table below shows a breakdown of those restricted funds, which have reduced significantly during the year due to payments in the Building Fund.

	Receipts	Payments	Total 2021	Total 2020
	to the nearest	to the nearest	Funds	Funds
	£	£	to the nearest	to the nearest
	£	£	£	£
Donations for external charities	28,632	27,259	779	(595)
Donations for benevolent gifts	3,900	4,150	(250)	-
Legacy gift to be used for evangelism	-	511	989	1,500
Donations for Building Fund	6,204	100,782	-	94,578
Total restricted funds	38,736	132,702	1,518	95,484

The negative balance in relation to donations for benevolent purposes in 2021, and also donations for external charities in 2020, relates to Gift Aid not yet claimed. When the original restricted donation was passed over from the Church to the recipient, it was expedient to include the anticipated Gift Aid. The Gift Aid is not claimed until after the end of the accounting period.

Note 10: Designated funds

The table below shows a breakdown of the Church's designated funds. These are funds that the Church has decided to use in a certain way but is not restricted to do so by the original donor.

	Transfers from	Receipts	Payments	Total 2021	Total 2020
	Unrestricted	to the nearest	to the nearest	Funds	Funds
	to the nearest	to the nearest	to the nearest	to the nearest	to the nearest
	£	£	£	£	£
Building Fund - for lobby/baptistry	15,000	328	13,971	36,096	34,739
Reserve Fund for large items	20,000	-	22,182	12,626	14,808
Early payment of manse rent	-	-	-	4,800	4,800
Donation to OM for course fees	1,025	-	-	1,025	-
Total	36,025	328	36,153	54,547	54,347

SIGNATURES

Signed by two trustees on behalf of all of the trustees

Signature

Jonathan Gooch
Cheryl Summers

Print Name and Role

Jonathan Gooch Elder
Cheryl Summers Deacon and Treasurer

Date of approval

21-Jul-21
21-Jul-21