

HOOE BAPTIST CHURCH

England & Wales · Charity number 1187358

Details

Status Registered

Legal form CIO

Registered 2020-01-14

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

Contact

Address 29 Hooe Road
Plymouth
PL9 9QS

Phone 03338888888

Email info@hoobaptist.org.uk

Website www.hoobaptist.org.uk

Activities

Objects: THE PRINCIPAL PURPOSES OF THE CHURCH ARE:- 3.1.1 THE ADVANCEMENT OF THE CHRISTIAN FAITH ACCORDING TO THE PRINCIPLES OF THE BAPTIST DENOMINATION. 3.1.2 THE CHURCH MAY ALSO ADVANCE EDUCATION AND CARRY OUT OTHER CHARITABLE PURPOSES IN THE UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD. 3.2 [NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CHURCH FOR PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005 OR SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008.]

Activities: The advancement of the Christian faith according to the principles of the Baptist denomination, the provision of education and for other charitable purposes.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Devon
- Plymouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£51,503	£58,509	-	-
2024-12-31	£49,731	£47,629	-	-
2023-12-31	£43,655	£44,683	-	-
2022-12-31	£47,358	£48,773	-	-
2021-12-31	£69,322	£16,819	-	-
2020-12-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Rev Hannah Freeland	Chair	2020-01-14
David Hay		2026-05-06
Dr Anne Rogers		2025-04-07
Kerry Moore		2022-03-22
ROBERT ASHURST		2020-05-26
Stephen Williams		2023-04-02
Susan Edwards		2025-04-07

HOOE BAPTIST CHURCH

England & Wales - Charity number 1187358

Accounts



Trustees' Annual Report for the period

From **1 January 2025** To

31 December 2025

Charity name: **Hooe Baptist Church**

Charity registration number: **1187358**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The principal purposes of the church are the advancement of the Christian faith according to the principles of the Baptist denomination and to advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The activities may include: <ul style="list-style-type: none">• regular public worship, prayer, Bible study, preaching and teaching;• baptism, as defined in the Baptist Union's Declaration of Principle;• the Communion of the Lord's Supper which shall normally be observed at least once a month;• evangelism and mission, locally, regionally, nationally and internationally;• the teaching, encouragement, welcome and inclusion of young people;• nurture and growth of Christian disciples;• education and training for Christian and community service;• giving and encouraging pastoral care;• supporting and encouraging charitable social action in the United Kingdom and abroad;• encouraging relationships with and supporting Baptists and other Christians.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In establishing the CIO and throughout its existence, the trustees have given due regard to Charity Commission guidance.

The charitable incorporated organisation (CIO) was approved by the Charity Commission on 14 January 2020.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Hooe Baptist Church maintained a full programme of activities and services in 2025. Work with toddlers, young people and drop-in facilities for the community were provided alongside weekly worship services. The church continues to partner with Plymouth Ukraine Medical Aid (PUMA) and serves as a local donation collection point. Supported by Plymouth City Council, the church ran a Warm Spaces venue in the final quarter of the year and was part of the city's Community Recovery Fund project.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The CIO received £51,503 in 2025 and made payments totalling £58,509. The net deficit was £7,006. The deficit was covered from reserves.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The CIO maintains a reserves policy. Reserves are held to ensure that short-term fluctuations in income do not disrupt the activities of the CIO, to allow time for a considered reaction to any sustained decline in income, and for emergency repairs to properties.
Amount of reserves held	Para 1.22	The CIO held reserves of £24,000 as at 31 December 2025.
Reasons for holding zero reserves	Para 1.22	Not applicable.
Details of fund materially in deficit	Para 1.24	Not applicable.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no uncertainties.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Trust deed.
How is the charity constituted?	Para 1.25	CIO.
Trustee selection methods including details of any constitutional provisions	Para 1.25	Trustees are elected by the members. The minister of the church (appointed by the members) is an <i>ex officio</i> trustee.

Reference and Administrative details

Charity name	Hooe Baptist Church
Other name the charity uses	Not applicable
Registered charity number	1187358
Charity's principal address	Hooe Baptist Church 29 Hooe Road, Hooe, Plymouth. PL9 9QS

Names of the charity trustees who managed the charity as at 31 December 2025

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Hannah J Freeland	Minister		Members
2	Robert G Ashurst	Treasurer		Members
3	Jean M Osmond	Secretary	1/1/25-6/4/25	Members
4	Sally L Dunne			Members
5	Gillian K Webster			Members
6	Kerry Moore			Members
7	Stephen Williams			Members
8	Anne K Rogers	Secretary	7/4/25-31/12/25	Members

There are no corporate trustees

The CIO operates property at 29 Hooe Road, Plymouth, and 1 Stefan Close, Plymouth. Both properties are held in trust on behalf of the CIO by the Baptist Union Corporation.

The charity did not hold any funds on behalf of others, as custodian trustee, in 2025.

Name of chief executive or names of senior staff members

Rev. Hannah J. Freeland - Minister

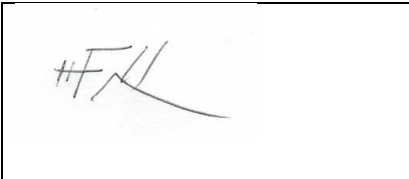
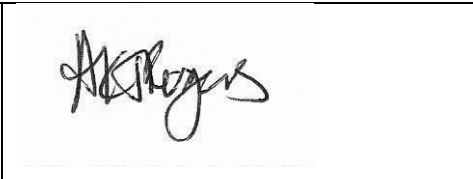
Exemptions from disclosure

No exemptions.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Hannah J Freeland	Anne Rogers
Position	Chair	Secretary
Date	13 May 2026	

Financial Statement for the year ending
31 December 2025
Charity Number 1187358



GENERAL RECEIPTS & PAYMENTS ACCOUNT				
	Note	2025	2024	
		£	£	
Receipts				
Gifts & Donations (Gift Aid and GASDS)		32,225.00	28,736.73	
Gifts & Donations (Non-Gift Aid and GASDS)		1,268.30	1,390.00	
Income Tax recovered on Gifts		8,056.25	7,184.19	
Warm Spaces Council Grant		2,100.00	1,700.00	
Other Income inc use of premises	1	2,355.68	2,738.28	
Interest		849.01	1,313.62	
TOTAL RECEIPTS		46,854.24	43,062.82	
Payments				
Donations to other organisations	2	8,616.00	8,549.00	
Ministry	3	22,174.05	21,464.65	
Pension Deficit Contributions		0.00	10.00	
Manse Costs	4	3,167.78	2,707.37	
Upkeep of Church	7	4,500.55	3,997.27	
Administration	8	3,103.51	3,284.90	
Equipment/Maintenance	9	6,108.29	1,638.03	
Mission Outreach & Youth	10	982.44	603.83	
TOTAL PAYMENTS		48,652.62	42,255.05	
Surplus / Deficit for year		-1,798.38	807.77	
Balance Brought Forward		38,015.12	37,207.35	
Balance Carried Forward		36,216.74	38,015.12	
RESTRICTED FUND				
Balance Brought Forward		5,756.02	4,563.61	
Gifts & Donations (Gift Aid and GASDS)		20.00	400.61	
Gifts & Donations (Non-Gift Aid and GASDS)		374.21	2,145.02	
Income Tax recovered on Gifts		5.00	100.15	
SWBA for Network Minister		1,250.00	1,250.00	
Network Minister Role		-1,250.04	-1,249.96	
Community Initiatives		-1,342.00	-1,453.41	
Renewal of defibrillator contract		-2,160.00	0.00	
Total of Restricted Funds	6	2,653.19	5,756.02	
DESIGNATED FUND				
Balance Brought Forward		8,391.40	8,289.73	
Gifts & Donations (Gift Aid and GASDS)		2,086.86	2,099.92	
Gifts & Donations (Non-Gift Aid and GASDS)		390.63	147.29	
Income Tax recovered on Gifts		521.72	524.98	
Donations to other organisations	2	-4,523.00	-2,575.53	
Expenditure on pastoral care		-74.99	0.00	
Expenditure in memory of Pamela Miller		-506.24	-94.99	
Total of Designated Funds	13	6,286.38	8,391.40	
FUND TOTALS				
General Fund (Unrestricted)		36,216.74	38,015.12	
Restricted Funds		2,653.19	5,756.02	
Designated Funds		6,286.38	8,391.40	
TOTAL of ALL FUNDS		45,156.31	52,162.54	
STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER				
		2025	2024	
Bank and other cash balances:	11	45,156.31	52,162.54	
Non Monetary Assets	12	2,031,374.00	1,974,167.00	
TOTAL LIABILITIES		0.00	0.00	



**Independent examiner's report
on the accounts**

Section A Independent Examiner's Report

Report to the trustees of Charity Name
HOOE BAPTIST CHURCH

On accounts for the year ended 31 December 2025

Charity no.:	1187358	Company no.:	
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Set out on pages 1-2
(remember to include the page numbers of additional sheets)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/12/2025.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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

Signed:

Date: 29/04/2026

Name: Hugh J Rodway

Relevant professional qualification(s) or body (if any):

Address: 21 Maudlin Drive
Teignmouth
TQ14 8RZ

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None.

HOOE BAPTIST CHURCH

England & Wales - Charity number 1187358

Accounts



Trustees' Annual Report for the period

From **1 January 2024** To **31 December 2024**

Charity name: **Hooe Baptist Church**

Charity registration number: **1187358**

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Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The CIO received £49,731 in 2023 and made payments totalling £47,629. The net surplus was £2,102. This includes £1,192 held in restricted funds and £102 in designated funds. The operating surplus was therefore £808 which was added to reserves.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The CIO maintains a reserves policy. Reserves are held to ensure that short-term fluctuations in income do not disrupt the activities of the CIO, to allow time for a considered reaction to any sustained decline in income, and for emergency repairs to properties.
Amount of reserves held	Para 1.22	The CIO held reserves of £24,000 as at 31 December 2024.
Reasons for holding zero reserves	Para 1.22	Not applicable.
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Reference and Administrative details

Charity name	Hooe Baptist Church
Other name the charity uses	Not applicable
Registered charity number	1187358

Charity's principal address	Hooe Baptist Church 29 Hooe Road, Hooe, Plymouth. PL9 9QS
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Names of the charity trustees who managed the charity as at 31 December 2024

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Hannah J Freeland	Minister		Members
2	Robert G Ashurst	Treasurer		Members
3	Jean M Osmond	Secretary		Members
4	Sally L Dunne			Members
5	Gillian K Webster			Members
6	Kerry Moore			Members
7	Stephen Williams			Members
8				

There are no corporate trustees

The CIO operates property at 29 Hooe Road, Plymouth, and 1 Stefan Close, Plymouth. Both properties are held in trust on behalf of the CIO by the Baptist Union Corporation.

The charity did not hold any funds on behalf of others, as custodian trustee, in 2024.

Name of chief executive or names of senior staff members

Rev. Hannah J. Freeland - Minister

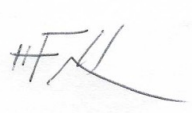
Exemptions from disclosure

No exemptions.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Hannah Jane Freeland	Anne Rogers
Position	Chair	Secretary
Date	13 April 2025	

Financial Statement for the year ending
31 December 2024
Charity Number 1187358



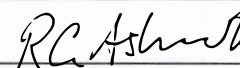
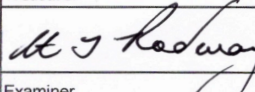
GENERAL RECEIPTS & PAYMENTS ACCOUNT				
	Note	2024	2023	
		£	£	
Receipts				
Gifts & Donations (Gift Aid and GASDS)		28,736.73	28,980.70	
Gifts & Donations (Non-Gift Aid and GASDS)		1,390.00	0.00	
Income Tax recovered on Gifts		7,184.19	6,780.18	
Warm Spaces Council Grant		1,700.00	1,700.00	
Other Income inc use of premises	1	2,738.28	1,610.72	
Interest		1,313.62	960.66	
TOTAL RECEIPTS		43,062.82	40,032.26	
Payments				
Donations to other organisations	2	8,549.00	7,573.00	
Ministry	3	21,464.65	19,838.19	
Pension Deficit Contributions	4	10.00	13.00	
Manse Costs	5	2,707.37	3,037.55	
Upkeep of Church	7	3,997.27	4,490.78	
Administration	8	3,284.90	3,675.23	
Equipment/Maintenance	9	1,638.03	1,140.95	
Mission Outreach & Youth	10	603.83	393.06	
TOTAL PAYMENTS		42,255.05	40,161.76	
Surplus / Deficit for year		807.77	-129.50	
Balance Brought Forward		37,207.35	35,146.63	
Transferred from Designated Funds		0.00	2,190.22	
Balance Carried Forward		38,015.12	37,207.35	
RESTRICTED FUND				
Balance Brought Forward		4,563.61	5,705.40	
Gifts & Donations (Gift Aid and GASDS)		400.61		
Gifts & Donations (Non-Gift Aid and GASDS)		2,145.02	0.00	
Income Tax recovered on Gifts		100.15		
SWBA for Network Minister		1,250.00	1,250.00	
Network Minister Role		-1,249.96	-1,875.00	
Community Initiatives		-1,453.41	-387.80	
New Computer Equipment		0.00	-128.99	
Total of Restricted Funds		5,756.02	4,563.61	
DESIGNATED FUND				
Balance Brought Forward		8,289.73	10,236.29	
Gifts & Donations (Gift Aid and GASDS)		2,099.92		
Gifts & Donations (Non-Gift Aid and GASDS)		147.29	2,373.13	
Income Tax recovered on Gifts		524.98		
Donations to other organisations		-2,575.53		
Expenditure on equipment		-94.99	-2,129.47	
Transferred to Unrestricted Funds		0.00	-2,190.22	
Total of Designated Funds		8,391.40	8,289.73	
FUND TOTALS				
General Fund (Unrestricted)		38,015.12	37,207.35	
Restricted Funds		5,756.02	4,563.61	
Designated Funds		8,391.40	8,289.73	
TOTAL of ALL FUNDS		52,162.54	50,060.69	
STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER				
		2024	2023	
Bank and other cash balances:	11	52,162.54	50,060.69	
Non Monetary Assets	12	1,974,167.00	1,799,652.00	
TOTAL LIABILITIES	13	0.00	30.00	

Hooe Baptist Church - Financial statement from 1 January 2024 to 31 December 2024

Page 2 - Notes to Accompany Receipts & General Payments Statement

		2024	2023		
		£	£	2024	2023
				£	£
1 Rental income: (Unrestricted)					
Use of premises		1,874.15	740.00		
2 Donations made or due to other organisations					
	2024	2024	2024	2023	
	General A/c	Designated	Total	Total	
		(including GA)			
Home Mission	3,348.00		3,348.00	3,156.00	
BMS	3,348.00		3,348.00	3,156.00	
BMS Harvest Appeal		225.00	225.00	741.59	
BMS Relief		175.00	175.00	268.75	
Avail Bolivia	516.00	192.50	708.50	623.75	
Tear Fund		153.65	153.65	305.63	
Tear Fund Earthquake			0.00	493.75	
Release International		181.25	181.25	509.38	
CRP schools Project			0.00	6.00	
Wycliffe Bible Translators		162.50	162.50	313.75	
Mission Aviation Fellowship		81.25	81.25	131.25	
Shekinah Mission		135.00	135.00	205.00	
Plymouth Street Pastors	180.00		180.00	168.00	
D&C Refuge Service		475.00	475.00	125.00	
Plymouth YFC	516.00		516.00		
The Leprosy Mission	125.00	237.50	362.50		
Plymouth Food Bank		150.00	150.00	85.00	
DCBC Allotment Fund		181.25	181.25	313.75	
Interserve	516.00		516.00	482.00	
Christians Against Poverty		360.74			
Other Donations		61.55	61.55	665.85	
	8,549.00	2,772.19	10,960.45	11,750.45	
3 Ministry Costs			2024	2023	
Minister's stipend, NI and pension contributions			19,742.65	18,697.20	
Pulpit Exps			705.00	599.00	
Ministry Exps			1,017.00	541.99	
			21,464.65	19,838.19	
4 Pension Deficit Contributions			10.00	13.00	
5 Manse Costs					
Council Tax			1,944.77	1,855.95	
Water Charges			201.00	620.00	
Communications			561.60	561.60	
			2,707.37	3,037.55	
6 Debtors					
Gift Aid Tax claim			7,809.32	7,242.81	
7 Upkeep of Church					
Broadband			460.80	460.80	
Utilities			3,019.47	2,715.98	
Cleaning			517.00	1,314.00	
			3,997.27	4,490.78	
8 Administration					
Insurances				1,255.48	1,643.49
Subscriptions & licences				1,163.38	1,137.80
Website				129.00	129.00
Supplies and sundry Items				675.54	702.69
Bank Charges				61.50	62.25
				3,284.90	3,675.23
9 Equipment/Maintenance					
Church Maintenance				378.01	246.59
Manse Maintenance				1,260.02	894.36
				1,638.03	1,140.95
10 Mission Outreach & Youth					
Training				146.95	83.96
Mission Outreach & Youth				92.73	57.10
Youth				364.15	252.00
				603.83	393.06
11 Bank and other cash balances:					
CAF Bank A/c				3,576.48	5,471.14
CAF BANK Gold A/C				4,098.79	3,718.32
Kingdom Bank				36,677.95	35,503.42
Debtors (IR) GIFT AID				7,809.32	7,242.81
Creditors (WEB Payroll)					-1,875.00
TOTAL ASSETS				52,162.54	50,060.69
12 Non-monetary assets: Held for Church's own use					
by the Church's custodian trustee, the Baptist Union Corporation					
				wef 6/2024	wef 6/2023
Church + Fittings (Insured value)				1,456,702	1,398,206
Church manse (Insured value + Fittings)				517,465	401,446
TOTAL NON-MONETARY ASSETS				1,974,167	1,799,652
13 Liabilities					
Current pensions deficit				0.00	30.00
TOTAL LIABILITIES				0.00	30.00
14 Restricted Fund Balances					
Community initiatives				3,110.20	
Network minister				0.04	
Defibrillator				1,965.78	
Council grant				680	
Total				5756.02	
15 Designated Fund Balances					
Pastoral				2,281.69	
Premises				2814.08	
Outside giving				2789.39	
Pam Miller				506.24	
Total				8391.40	

The accounts and statements of assets and liabilities set out on pages 1 & 2 for the year ending 31 December 2024 are as approved by the Trustees


 Treasurer Date **17.3.2025**

 Examiner Date **29.3.25**



Section A

Independent Examiner's Report

Report to the trustees of

Charity Name
HOOE BAPTIST CHURCH

On accounts for the year ended

31 December 2024

Charity no.:

1187358

Company no.:

Set out on pages

1-2

(remember to include the page numbers of additional sheets)

Responsibilities and basis of report

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/12/2024.

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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

Signed:

Date: 29/03/2025

Name:

Hugh J Rodway

Relevant professional qualification(s) or body (if any):

--

Address:

21 Maudlin Drive

Teignmouth

TQ14 8RZ

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None.

--

HOOE BAPTIST CHURCH

England & Wales - Charity number 1187358

Accounts



Trustees' Annual Report for the period

From **1 January 2023** To **31 December 2023**

Charity name: **Hooe Baptist Church**

Charity registration number: **1187358**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The principal purposes of the church are the advancement of the Christian faith according to the principles of the Baptist denomination and to advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The activities may include: <ul style="list-style-type: none">• regular public worship, prayer, Bible study, preaching and teaching;• baptism, as defined in the Baptist Union's Declaration of Principle;• the Communion of the Lord's Supper which shall normally be observed at least once a month;• evangelism and mission, locally, regionally, nationally and internationally;• the teaching, encouragement, welcome and inclusion of young people;• nurture and growth of Christian disciples;• education and training for Christian and community service;• giving and encouraging pastoral care;• supporting and encouraging charitable social action in the United Kingdom and abroad;• encouraging relationships with and supporting Baptists and other Christians.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In establishing the CIO and throughout its existence, the trustees have given due regard to Charity Commission guidance.

The charitable incorporated organisation (CIO) was approved by the Charity Commission on 14 January 2020.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Hooe Baptist Church returned to a full programme of activities and services in 2023. Work with toddlers, young people and drop-in facilities for the community were provided alongside weekly worship services. The church continues to partner with Plymouth Ukraine Medical Aid (PUMA) and serves as a local donation collection point. Supported by Plymouth City Council, the church ran a Warm Spaces venue in the final quarter of the year.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The CIO received £43,655 in 2023 and made payments totalling £44,683. The net loss was £1,028. This was covered by reserves.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The CIO maintains a reserves policy. Reserves are held to ensure that short-term fluctuations in income do not disrupt the activities of the CIO, to allow time for a considered reaction to any sustained decline in income, and for emergency repairs to properties.
Amount of reserves held	Para 1.22	The CIO held reserves of £24,000 as at 31 December 2023.
Reasons for holding zero reserves	Para 1.22	Not applicable.
Details of fund materially in deficit	Para 1.24	Not applicable.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no uncertainties.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Trust deed.
How is the charity constituted?	Para 1.25	CIO.
Trustee selection methods including details of any constitutional provisions	Para 1.25	Trustees are elected by the members. The minister of the church (appointed by the members) is an <i>ex officio</i> trustee.

Reference and Administrative details

Charity name	Hooe Baptist Church
Other name the charity uses	Not applicable
Registered charity number	1187358
Charity's principal address	Hooe Baptist Church 29 Hooe Road, Hooe, Plymouth. PL9 9QS

Names of the charity trustees who managed the charity as at 31 December 2022

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Hannah J Freeland	Minister		Members
2	Robert G Ashurst	Treasurer		Members
3	Jean M Osmond	Secretary		Members
4	Sally L Dunne			Members
5	Gillian K Webster			Members
6	Kerry Moore			Members
7	Stephen Williams		From 2 April 2023	Members
8				

There are no corporate trustees

The CIO operates property at 29 Hooe Road, Plymouth, and 1 Stefan Close, Plymouth. Both properties are held in trust on behalf of the CIO by the Baptist Union Corporation.

The charity did not hold any funds on behalf of others, as custodian trustee, in 2023.

Name of chief executive or names of senior staff members

Rev. Hannah J. Freeland - Minister

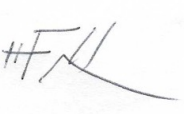
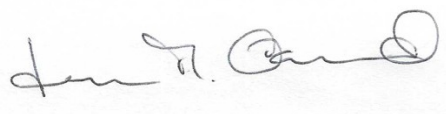
Exemptions from disclosure

No exemptions.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Hannah Jane Freeland	Jean Margaret Osmond
Position	Chair	Secretary
Date	16 May 2024	



29 Hooe Road, Hooe,
Plymouth, Devon,
PL9 9QS

www.hooebaptist.org.uk

"To know God, to serve
Him, and to make Jesus
known to all"

Hooe Baptist Church

Annual Accounts

2023

Prepared by HBC Treasurer: Mr Robert Ashurst

Independent Examiner: Mr Hugh Rodway

Hooe Baptist Church is a Charitable Incorporated Organisation

Registered Charity Number 1187358

Hooe Baptist Church complies with all guidance and requirements of
The Charity Commission and The Charities Act 2011

Report of the Independent Examiner to the Trustees of Hooe Baptist Church on accounts for the year ended 31st December 2023 as set out in this report

As the Charity's trustees you are responsible for the preparation of the accounts. You have determined that the accounting requirements of section 132 of the Charities Act 2011 do not apply, and have instead applied the provisions of section 133 of the Act.

It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under the Act, whether particular matters have come to my attention.

My examination was carried out in accordance with the above mentioned Directions. My examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit opinion of the view given by the accounts.


In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements
 - a. to keep accounting records in accordance with section 130 of the Act: and
 - b. to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met: or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 28 March 2024

Hugh Rodway
21 Maudlin Drive
Teignmouth
TQ14 8RZ



Hugh Rodway

2023 Summary of Accounts

	2023			
	Undesignated	Designated	Restricted	Total
	£	£	£	£
Balance b/fwd	35,146.63	10,236.29	5,705.40	51,088.32
Total Receipts	40,032.26	2,373.13	1,250.00	43,655.39
Total Payments	40,161.76	2,129.47	2,391.79	44,683.02
Internal transfers	2,190.22	-2,190.22	0.00	0.00
Balance c/fwd	37,207.35	8,289.73	4,563.61	50,060.69

Represented by:	at 31 December 2022	at 31 December 2023
Bank balance - CAF Cash	7,316.76	5,471.14
Bank balance - CAF Gold	32,122.17	3,718.32
Bank balance - Kingdom Bank	0.00	35,503.42
plus Debtors	11,649.39	7,242.81
less Creditors	0.00	1,875.00
Adjusted bank balance	51,088.32	50,060.69

	2022			
	<i>Undesignated</i>	<i>Designated</i>	<i>Restricted</i>	Total
	£	£	£	£
Balance b/fwd	36,076.19	11,394.19	5,032.31	52,502.69
Total Receipts	42,768.15	2,675.09	1,915.00	47,358.24
Total Payments	43,697.71	3,832.99	1,241.91	48,772.61
Balance c/fwd	35,146.63	10,236.29	5,705.40	51,088.32

Hooe Baptist Church Receipts and Payments Account for 2023

Restricted Funds

	£	Note	£
	2023		2022
Receipts: Restricted:			
Grants	0.00		1,290.00
Payments from SWBA (Network minister)	1,250.00		625.00
TOTAL	1,250.00		1,915.00
Payments: Restricted			
Payments in respect of the Network Minister role	1,875.00		<i>0.00</i>
New computer equipment	128.99		<i>1,059.92</i>
Community initiatives	387.80		<i>181.99</i>
TOTAL	2,391.79		1,241.91
Surplus (deficit) for the year	-1,141.79		<i>673.09</i>
Balance brought forward from previous year	5,705.40		<i>5,032.31</i>
BALANCE CARRIED FORWARD	4,563.61		5,705.40
Breakdown:			
For facilitating the church's community initiatives	4,563.61		5,080.40
For the network minister role	0.00		625.00
BALANCE CARRIED FORWARD	4,563.61		5,705.40

Hooe Baptist Church Receipts and Payments Account for 2023

Designated Funds

	£ 2023	Note	£ 2022
Receipts: Designated:			
For Other Causes	1,910.50	5	2,204.47
Designated Donations	0.00		20.00
Income Tax Recovered on designated gifts	462.63	4	450.62
TOTAL	2,373.13		2,675.09
 Payments: Designated			
For other causes	1,584.72	5	3,306.00
Pastoral	162.58		18.00
Premises and equipment	382.17		508.99
TOTAL	2,129.47		3,832.99
 Surplus (deficit) for the year	 243.66		 -1,157.90
Balance brought forward from previous year	10,236.29		11,394.19
Transfer to Undesignated Funds	2,190.22	16	0.00
BALANCE CARRIED FORWARD	8,289.73		10,236.29
 Breakdown:			
Mission Balance c/fwd	0.00	16	1,072.64
Pastoral Balance c/fwd	2,281.69		2,444.27
Premises Balance c/fwd	2,909.07		3,291.24
Youth Account c/fwd	0.00	16	1,117.58
In memory of Pamela Miller c/fwd	506.24		506.24
Payable to other causes	2,592.73		1,804.32
BALANCE CARRIED FORWARD	8,289.73		10,236.29

Hooe Baptist Church Receipts and Payments Account for 2023

Undesignated Funds

	£		£
Receipts: Undesignated:	2023	Note	2022
Giving	28,980.70	3	32,527.25
Income Tax Recovered on Undesignated Gifts	6,780.18	4	7,580.82
Electricity refund	0.00		441.78
Interest received	960.66		131.91
“Warm Spaces” Council grant	1,700.00		0.00
Other income, including use of premises	1,610.72		2,086.39
TOTAL	40,032.26		42,768.15
Payments: Undesignated:			
Ministry	19,838.19	6	19,217.59
Running costs			
Pension deficit contributions	13.00	7	2,191.36
Manse	3,037.55	8	2,737.19
Church Building	4,490.78	9	5,240.65
Administration	3,675.23	10	3,653.22
Premises and maintenance	1,140.95	11	807.64
Mission, outreach and youth	393.06	12	1,557.06
To Other Causes	7,573.00	5	8,293.00
TOTAL	40,161.76		43,697.71
Surplus (deficit) for the year	-129.50		-929.56
Balance brought forward from previous year	35,146.63		36076.19
Transfer from Designated Funds	2,190.22	16	0.00
BALANCE CARRIED FORWARD	37,207.35		35,146.63

Statement of Assets and Liabilities as at 31st December 2023

	2023	Note	2022
Assets	£		£
Bank accounts	9,189.46		39,438.93
Debtors	7,242.81	15	11,649.39
Held for Church's Own Use	1,799,652.00	14	1,363,099.00
Liabilities			
Creditors	1,875.00	15	0.00
Baptist Pension Scheme:			
Employer Shortfall Contribution to the now closed Defined Benefit Plan	30.00	7	42.00
Contributions paid during the year:	13.00		2,191.36

The accounts and statement of assets and liabilities set out in this report and relating to the year ending 31st December 2022 are a true and accurate record of the financial activity of the Charitable Incorporated Organisation known as Hooe Baptist Church and have been approved by the managing trustees of the charity.

eSigned: *RG Ashurst* Date: 12 March 2024

Hooe Baptist Church Treasurer

Notes to the accounts:

Note 1 - These accounts are prepared on a Receipts and Payments basis in accordance with the requirements of the Charities Act 2011 and guidance from The Charity Commission. However, adjustments are made in respect of outstanding transactions at the end of each year, in particular to recognise the amount of the Gift Aid tax reclaim payment awaited from HMRC in respect of donations made during the accounting year, in order to avoid significant distortions from year to year.

Note 2 - The Charitable Incorporated Organisation (CIO) known as Hooe Baptist Church was established to take on the activities, assets and liabilities of the unincorporated association also known as Hooe Baptist Church. Formal recognition of the CIO as a charity was granted by the Charity Commission on 14 January 2020 and it was allocated the Registered Charity Number 1187358.

Note	2023			2022	
	Undesignated £	Designated £	Restricted £	Total £	Total £
3 Giving					
Offerings and donations - Gift Aid + GASDS	27,120.70	1,850.50		28,971.20	32,125.72
Offerings and donations - non-Gift Aid	1,860.00	60.00		1,920.00	3,126.00
Total	28,980.70	1,910.50	0.00	30,891.20	35,251.72
4 Income tax recovered on gifts to the church, via HMRC gift aid scheme	6,780.18	462.63	0.00	7,242.81	8,031.44
5 Raised for Other Causes (including assigned gift aid)					
Release International		153.75		153.75	153.75
BMS World Mission - Relief Fund		268.75		268.75	583.50
BMS World Mission - Harvest Appeal		100.00		100.00	287.84
Avail Bolivia		143.75		143.75	147.50
Tearfund - Earthquake appeal		368.75		368.75	75.00
Tearfund		144.38		144.38	527.50
Mission Aviation Fellowship		131.25		131.25	125.00
Shekinah Mission		156.25		156.25	75.00
D&C Refugee Centre		125.00		125.00	125.00
Children's Society		0.00		0.00	186.25
DCBC Allotment Fund		226.25		226.25	87.50

Plymouth Food Bank		85.00		85.00	75.00
Trevi House		362.50		362.50	0.00
Wycliffe Bible Translators		107.50		107.50	206.25
Total	0.00	2,373.13	0.00	2,373.13	2,655.09

Paid or due to Other Causes (including assigned gift aid)

Home Mission	3,156.00			3,156.00	3,372.00
BMS World Mission - General	3,156.00			3,156.00	3,372.00
BMS World Mission - Relief Fund and Ukraine appeal		268.75		268.75	746.00
BMS World Mission - Harvest Appeal		741.59		741.59	641.59
Avail Bolivia	480.00	143.75		623.75	880.25
Macmillan Cancer Support		113.35		113.35	113.35
Tearfund		305.63		305.63	1,021.25
Tearfund - Earthquake	125.00	368.75		493.75	
Prison Fellowship - Angel Tree				0.00	81.25
CRP Schools Project	6.00			6.00	168.00
International Nepal Fellowship				0.00	562.50
Interserve	482.00			482.00	504.00
Wycliffe Bible Translators		313.75		313.75	286.25
Mission Aviation Fellowship		131.25		131.25	363.75
Shekinah Mission		205.00		205.00	48.75
Plymouth Street Pastors	168.00			168.00	168.00
D&C Refugee Centre		125.00		125.00	366.25
Children's Society		190.00		190.00	190.00
DCBC Allotment Fund		313.75		313.75	87.50
Plymouth Food Bank		85.00		85.00	75.00
Release International		509.38		509.38	355.63
Trevi House		362.50		362.50	
Total	7,573.00	4,177.45	0.00	11,387.95	13,403.32

Of the £4,177.45 paid or due within the Designated Fund, £1,584.072 was paid out during the year and £2,592.73 was due to be paid out as at 31 December 2023

6 Ministry

Stipend and pension	18,697.20	0.00	0.00	18,697.20	18,622.59
---------------------	-----------	------	------	-----------	-----------

Ministry Expenses	541.99	0.00	0.00	541.99	0.00
Pulpit Expenses	599.00	0.00	0.00	599.00	595.00
	19,838.19	0.00	0.00	19,838.19	19,217.59

7 Pension Scheme

The Church is a participating employer in respect of both the Defined Contribution (DC) and Defined Benefit (DB) Plans within the Baptist Pension Scheme. In addition to standard employer contributions made to the DC Plan in respect of a current scheme member, an employer deficit contribution to the now closed DB Plan arises when that plan has a shortfall of assets against liabilities. A more detailed statement about the deficit contributions can be found in Appendix 1.

	2023			2022	
	Undesignated	Designated	Restricted	Total	Total
	£	£	£	£	£
8 Upkeep of Manse					
Council Tax	1,855.95			1,855.95	1,779.09
Water Charges	620.00			620.00	395.86
Communications	561.60			561.60	562.24
	3,037.55	0.00	0.00	3,037.55	2,737.19
9 Upkeep of Church					
Broadband	460.80			460.80	460.80
Utilities	2,715.98			2,715.98	2,274.85
Cleaning	1,314.00			1,314.00	2,505.00
	4,490.78	0.00	0.00	4,490.78	5,240.65
10 Administration					
Insurances	1,643.49			1,643.49	1,702.25
Subscriptions and Licences	1,137.80			1,137.80	1,234.59
Website	129.00			129.00	129.00
Bank charges	62.25			62.25	143.90
Other sundry items	702.69			702.69	443.48
	3,675.23	0.00	0.00	3,675.23	3,653.22
11 Equipment and maintenance					
Church maintenance	246.59	382.17		628.76	486.51
Manse maintenance	894.36			894.36	407.48
	1,140.95	382.17	0.00	1,523.12	893.99
12 Mission, outreach and youth					

Mission, outreach and youth	57.10		57.10	89.43
Training	83.96		83.96	1,040.00
Youth	252.00		252.00	427.63
	393.06	0.00	0.00	393.06
				1,557.06

13 Financial Reserve

The Undesignated funds include a financial reserve of £24,000. This reserve target was set in 2011 and reached in November 2015. It has remained unchanged since then, but is due for review.

14 Non-Monetary Assets Held for Church's own use

Hooe Baptist Church is the beneficial owner, subject to any relevant trusts, to the assets listed below. The legal title to all assets listed is held by the Church's custodian trustee, the Baptist Union Corporation.

	Asset Values	
	2023	<i>2022</i>
Church Premises at 29 Hooe Rd, Plymouth	£	£
- Insured Value	1,266,595	899,890
Church Fittings and Equipment		
- Insured Value	131,611	93,424
Church Manse at 1 Stefan Close, Plymouth		
- Insured Value	391,446	359,785
Church Manse - Contents		
- Insured Value	10,000	10,000
Total	1,799,652	1,363,099

15 Creditors and debtors

	2023	<i>2022</i>
Debtors		
Gift aid tax reclaim to 31 December	7,242.81	8,445.20
Total	7,242.81	8,445.20
Creditors		
WEB payroll	1,875.00	0.00
Total	1,875.00	0.00

16 Internal transfers

In accordance with a decision of the Church Meeting on 4 December 2022, the Mission and Youth Account balances within the Designated Fund were transferred to the Undesignated Fund with effect from 1 January 2023.

Hoe Baptist Church - Associated Accounts 2023

Organisation	Opening balance	Receipts	Payments / Transfers	Closing balance
	£	£	£	£
1st Hoe Girls' Brigade <i>(Accounting year runs from 1 August - 31 July)</i>				
<i>Accounts are kept by Mrs Hilary Fursdon and are independently checked</i>				
2022 - 2023	1,516.12	1,085.45	1,329.20	1,272.37
2021 - 2022	1,154.27	2,257.05	2,055.69	1,355.63
<i>Addition of camp fund balance</i>				160.49
				1,516.12

Appendix 1

Hooe Baptist Church and the Baptist Pension Scheme

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme (“the Scheme”). The Scheme is a separate legal entity which is administered by the Pension Trustee (Baptist Pension Trust Limited). The assets of the Scheme are held separately from those of all the participating employers

The Minister is eligible to join the Scheme.

Since January 2012, pension provision has been made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members’ Pensionable Income into individual pension accounts. In addition, the employer pays a further 4% of Pensionable Income (or 3% if the employer is in the segregated DC section) to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members in the event that they are unable to work due to long-term incapacity.

Benefits in respect of service prior to 1 January 2012 are provided through the Defined Benefit (DB) Plan within the Scheme. The main benefits for pre-2012 service were a defined benefit pension of one eightieth of Final Minimum Pensionable Income for each year of Pensionable Service, together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income. The Scheme, previously known as the Baptist Ministers’ Pension Fund, started in 1925, but was closed to future accrual of defined benefits on 31 December 2011.

A formal valuation of the Defined Benefit (DB) Plan was performed as at 31 December 2019 by a professionally qualified Actuary using the Projected Unit Method. At the valuation date the market value of the DB Plan assets was £298 million, whilst the level of assets needed to pay benefits was £316m, giving a deficit of £18m (equivalent to a past service funding level of 94%). The Church and the other participating employers in the DB Plan are collectively responsible for funding this deficit. The next actuarial valuation of the DB Plan within the Scheme was due to take place not later than as at 31 December 2022.

On 30th June 2022 the Trustee of the Baptist Pension Scheme signed an agreement with the insurance company Just Group (“Just”) to secure DB Plan members’ pension benefits. Just are now providing financial backing for all pensions provided through the Scheme’s DB Plan and following this transaction, the Scheme no longer has a shortfall. An updated Recovery plan was then signed in August 2022 under which deficiency contributions from each participating employer in the DB Plan reduced to £1 per month from August 2022.

As there is a large number of employers participating in the Scheme, the Church is unable to identify its share of the underlying assets and liabilities of the scheme. Accordingly, due to the nature of the Scheme, the accounting charge for the period represents the employer contributions payable.

The total pension cost for the Church in respect of the DB Plan in 2023 was £13.00 (2022 £2,191.36).



29 Hooe Road, Hooe,
Plymouth, Devon,
PL9 9QS

www.hoobaptist.org.uk

"To know God, to serve
Him, and to make Jesus
known to all"

Hooe Baptist Church

Annual Accounts

2023

Prepared by HBC Treasurer: Mr Robert Ashurst

Independent Examiner: Mr Hugh Rodway

Hooe Baptist Church is a Charitable Incorporated Organisation

Registered Charity Number 1187358

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Report of the Independent Examiner to the Trustees of Hooe Baptist Church on accounts for the year ended 31st December 2023 as set out in this report

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It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under the Act, whether particular matters have come to my attention.

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In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements
 - a. to keep accounting records in accordance with section 130 of the Act: and
 - b. to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met: or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 28 March 2024

Hugh Rodway
21 Maudlin Drive
Teignmouth
TQ14 8RZ



Hugh Rodway

2023 Summary of Accounts

	2023			
	Undesignated	Designated	Restricted	Total
	£	£	£	£
Balance b/fwd	35,146.63	10,236.29	5,705.40	51,088.32
Total Receipts	40,032.26	2,373.13	1,250.00	43,655.39
Total Payments	40,161.76	2,129.47	2,391.79	44,683.02
Internal transfers	2,190.22	-2,190.22	0.00	0.00
Balance c/fwd	37,207.35	8,289.73	4,563.61	50,060.69

Represented by:	at 31 December 2022	at 31 December 2023
Bank balance - CAF Cash	7,316.76	5,471.14
Bank balance - CAF Gold	32,122.17	3,718.32
Bank balance - Kingdom Bank	0.00	35,503.42
plus Debtors	11,649.39	7,242.81
less Creditors	0.00	1,875.00
Adjusted bank balance	51,088.32	50,060.69

	2022			
	<i>Undesignated</i>	<i>Designated</i>	<i>Restricted</i>	Total
	£	£	£	£
Balance b/fwd	36,076.19	11,394.19	5,032.31	52,502.69
Total Receipts	42,768.15	2,675.09	1,915.00	47,358.24
Total Payments	43,697.71	3,832.99	1,241.91	48,772.61
Balance c/fwd	35,146.63	10,236.29	5,705.40	51,088.32

Hooe Baptist Church Receipts and Payments Account for 2023

Restricted Funds

	£ 2023	Note	£ 2022
Receipts: Restricted:			
Grants	0.00		1,290.00
Payments from SWBA (Network minister)	1,250.00		625.00
TOTAL	1,250.00		1,915.00
 Payments: Restricted			
Payments in respect of the Network Minister role	1,875.00		<i>0.00</i>
New computer equipment	128.99		<i>1,059.92</i>
Community initiatives	387.80		<i>181.99</i>
TOTAL	2,391.79		1,241.91
 Surplus (deficit) for the year	 -1,141.79		 673.09
Balance bought forward from previous year	5,705.40		5,032.31
BALANCE CARRIED FORWARD	4,563.61		5,705.40
 Breakdown:			
For facilitating the church's community initiatives	4,563.61		5,080.40
For the network minister role	0.00		625.00
BALANCE CARRIED FORWARD	4,563.61		5,705.40

Hooe Baptist Church Receipts and Payments Account for 2023

Designated Funds

	£ 2023	Note	£ 2022
Receipts: Designated:			
For Other Causes	1,910.50	5	2,204.47
Designated Donations	0.00		20.00
Income Tax Recovered on designated gifts	462.63	4	450.62
TOTAL	2,373.13		2,675.09
 Payments: Designated			
For other causes	1,584.72	5	3,306.00
Pastoral	162.58		18.00
Premises and equipment	382.17		508.99
TOTAL	2,129.47		3,832.99
 Surplus (deficit) for the year	 243.66		 -1,157.90
Balance brought forward from previous year	10,236.29		11,394.19
Transfer to Undesignated Funds	2,190.22	16	0.00
BALANCE CARRIED FORWARD	8,289.73		10,236.29
 Breakdown:			
Mission Balance c/fwd	0.00	16	1,072.64
Pastoral Balance c/fwd	2,281.69		2,444.27
Premises Balance c/fwd	2,909.07		3,291.24
Youth Account c/fwd	0.00	16	1,117.58
In memory of Pamela Miller c/fwd	506.24		506.24
Payable to other causes	2,592.73		1,804.32
BALANCE CARRIED FORWARD	8,289.73		10,236.29

Hooe Baptist Church Receipts and Payments Account for 2023

Undesignated Funds

	£		£
Receipts: Undesignated:	2023	Note	2022
Giving	28,980.70	3	32,527.25
Income Tax Recovered on Undesignated Gifts	6,780.18	4	7,580.82
Electricity refund	0.00		441.78
Interest received	960.66		131.91
“Warm Spaces” Council grant	1,700.00		0.00
Other income, including use of premises	1,610.72		2,086.39
TOTAL	40,032.26		42,768.15
Payments: Undesignated:			
Ministry	19,838.19	6	19,217.59
Running costs			
Pension deficit contributions	13.00	7	2,191.36
Manse	3,037.55	8	2,737.19
Church Building	4,490.78	9	5,240.65
Administration	3,675.23	10	3,653.22
Premises and maintenance	1,140.95	11	807.64
Mission, outreach and youth	393.06	12	1,557.06
To Other Causes	7,573.00	5	8,293.00
TOTAL	40,161.76		43,697.71
Surplus (deficit) for the year	-129.50		-929.56
Balance brought forward from previous year	35,146.63		36076.19
Transfer from Designated Funds	2,190.22	16	0.00
BALANCE CARRIED FORWARD	37,207.35		35,146.63

Statement of Assets and Liabilities as at 31st December 2023

	2023	Note	2022
Assets	£		£
Bank accounts	9,189.46		39,438.93
Debtors	7,242.81	15	11,649.39
Held for Church's Own Use	1,799,652.00	14	1,363,099.00
Liabilities			
Creditors	1,875.00	15	0.00
Baptist Pension Scheme:			
Employer Shortfall Contribution to the now closed Defined Benefit Plan	30.00	7	42.00
Contributions paid during the year:	13.00		2,191.36

The accounts and statement of assets and liabilities set out in this report and relating to the year ending 31st December 2022 are a true and accurate record of the financial activity of the Charitable Incorporated Organisation known as Hooe Baptist Church and have been approved by the managing trustees of the charity.

eSigned: *RG Ashurst* Date: 12 March 2024

Hooe Baptist Church Treasurer

Notes to the accounts:

Note 1 - These accounts are prepared on a Receipts and Payments basis in accordance with the requirements of the Charities Act 2011 and guidance from The Charity Commission. However, adjustments are made in respect of outstanding transactions at the end of each year, in particular to recognise the amount of the Gift Aid tax reclaim payment awaited from HMRC in respect of donations made during the accounting year, in order to avoid significant distortions from year to year.

Note 2 - The Charitable Incorporated Organisation (CIO) known as Hooe Baptist Church was established to take on the activities, assets and liabilities of the unincorporated association also known as Hooe Baptist Church. Formal recognition of the CIO as a charity was granted by the Charity Commission on 14 January 2020 and it was allocated the Registered Charity Number 1187358.

Note	2023			2022	
	Undesignated £	Designated £	Restricted £	Total £	Total £
3 Giving					
Offerings and donations - Gift Aid + GASDS	27,120.70	1,850.50		28,971.20	32,125.72
Offerings and donations - non-Gift Aid	1,860.00	60.00		1,920.00	3,126.00
Total	28,980.70	1,910.50	0.00	30,891.20	35,251.72
4 Income tax recovered on gifts to the church, via HMRC gift aid scheme	6,780.18	462.63	0.00	7,242.81	8,031.44
5 Raised for Other Causes (including assigned gift aid)					
Release International		153.75		153.75	153.75
BMS World Mission - Relief Fund		268.75		268.75	583.50
BMS World Mission - Harvest Appeal		100.00		100.00	287.84
Avail Bolivia		143.75		143.75	147.50
Tearfund - Earthquake appeal		368.75		368.75	75.00
Tearfund		144.38		144.38	527.50
Mission Aviation Fellowship		131.25		131.25	125.00
Shekinah Mission		156.25		156.25	75.00
D&C Refugee Centre		125.00		125.00	125.00
Children's Society		0.00		0.00	186.25
DCBC Allotment Fund		226.25		226.25	87.50

Plymouth Food Bank		85.00		85.00	75.00
Trevi House		362.50		362.50	0.00
Wycliffe Bible Translators		107.50		107.50	206.25
Total	0.00	2,373.13	0.00	2,373.13	2,655.09

Paid or due to Other Causes (including assigned gift aid)

Home Mission	3,156.00			3,156.00	3,372.00
BMS World Mission - General	3,156.00			3,156.00	3,372.00
BMS World Mission - Relief Fund and Ukraine appeal		268.75		268.75	746.00
BMS World Mission - Harvest Appeal		741.59		741.59	641.59
Avail Bolivia	480.00	143.75		623.75	880.25
Macmillan Cancer Support		113.35		113.35	113.35
Tearfund		305.63		305.63	1,021.25
Tearfund - Earthquake	125.00	368.75		493.75	
Prison Fellowship - Angel Tree				0.00	81.25
CRP Schools Project	6.00			6.00	168.00
International Nepal Fellowship				0.00	562.50
Interserve	482.00			482.00	504.00
Wycliffe Bible Translators		313.75		313.75	286.25
Mission Aviation Fellowship		131.25		131.25	363.75
Shekinah Mission		205.00		205.00	48.75
Plymouth Street Pastors	168.00			168.00	168.00
D&C Refugee Centre		125.00		125.00	366.25
Children's Society		190.00		190.00	190.00
DCBC Allotment Fund		313.75		313.75	87.50
Plymouth Food Bank		85.00		85.00	75.00
Release International		509.38		509.38	355.63
Trevi House		362.50		362.50	
Total	7,573.00	4,177.45	0.00	11,387.95	13,403.32

Of the £4,177.45 paid or due within the Designated Fund, £1,584.072 was paid out during the year and £2,592.73 was due to be paid out as at 31 December 2023

6 Ministry

Stipend and pension	18,697.20	0.00	0.00	18,697.20	18,622.59
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Ministry Expenses	541.99	0.00	0.00	541.99	0.00
Pulpit Expenses	599.00	0.00	0.00	599.00	595.00
	19,838.19	0.00	0.00	19,838.19	19,217.59

7 Pension Scheme

The Church is a participating employer in respect of both the Defined Contribution (DC) and Defined Benefit (DB) Plans within the Baptist Pension Scheme. In addition to standard employer contributions made to the DC Plan in respect of a current scheme member, an employer deficit contribution to the now closed DB Plan arises when that plan has a shortfall of assets against liabilities. A more detailed statement about the deficit contributions can be found in Appendix 1.

	2023			2022	
	Undesignated	Designated	Restricted	Total	Total
	£	£	£	£	£
8 Upkeep of Manse					
Council Tax	1,855.95			1,855.95	1,779.09
Water Charges	620.00			620.00	395.86
Communications	561.60			561.60	562.24
	3,037.55	0.00	0.00	3,037.55	2,737.19
9 Upkeep of Church					
Broadband	460.80			460.80	460.80
Utilities	2,715.98			2,715.98	2,274.85
Cleaning	1,314.00			1,314.00	2,505.00
	4,490.78	0.00	0.00	4,490.78	5,240.65
10 Administration					
Insurances	1,643.49			1,643.49	1,702.25
Subscriptions and Licences	1,137.80			1,137.80	1,234.59
Website	129.00			129.00	129.00
Bank charges	62.25			62.25	143.90
Other sundry items	702.69			702.69	443.48
	3,675.23	0.00	0.00	3,675.23	3,653.22
11 Equipment and maintenance					
Church maintenance	246.59	382.17		628.76	486.51
Manse maintenance	894.36			894.36	407.48
	1,140.95	382.17	0.00	1,523.12	893.99
12 Mission, outreach and youth					

Mission, outreach and youth	57.10			57.10	89.43
Training	83.96			83.96	1,040.00
Youth	252.00			252.00	427.63
	393.06	0.00	0.00	393.06	1,557.06

13 Financial Reserve

The Undesignated funds include a financial reserve of £24,000. This reserve target was set in 2011 and reached in November 2015. It has remained unchanged since then, but is due for review.

14 Non-Monetary Assets Held for Church's own use

Hooe Baptist Church is the beneficial owner, subject to any relevant trusts, to the assets listed below. The legal title to all assets listed is held by the Church's custodian trustee, the Baptist Union Corporation.

	Asset Values	
	2023	2022
Church Premises at 29 Hooe Rd, Plymouth	£	£
- Insured Value	1,266,595	899,890
Church Fittings and Equipment		
- Insured Value	131,611	93,424
Church Manse at 1 Stefan Close, Plymouth		
- Insured Value	391,446	359,785
Church Manse - Contents		
- Insured Value	10,000	10,000
Total	1,799,652	1,363,099

15 Creditors and debtors

	2023	2022
Debtors		
Gift aid tax reclaim to 31 December	7,242.81	8,445.20
Total	7,242.81	8,445.20
Creditors		
WEB payroll	1,875.00	0.00
Total	1,875.00	0.00

16 Internal transfers

In accordance with a decision of the Church Meeting on 4 December 2022, the Mission and Youth Account balances within the Designated Fund were transferred to the Undesignated Fund with effect from 1 January 2023.

Hoe Baptist Church - Associated Accounts 2023

Organisation	Opening balance	Receipts	Payments / Transfers	Closing balance
	£	£	£	£
1st Hoe Girls' Brigade (<i>Accounting year runs from 1 August - 31 July</i>)				
<i>Accounts are kept by Mrs Hilary Fursdon and are independently checked</i>				
2022 - 2023	1,516.12	1,085.45	1,329.20	1,272.37
2021 - 2022	1,154.27	2,257.05	2,055.69	1,355.63
<i>Addition of camp fund balance</i>				160.49
				1,516.12

Appendix 1

Hooe Baptist Church and the Baptist Pension Scheme

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme (“the Scheme”). The Scheme is a separate legal entity which is administered by the Pension Trustee (Baptist Pension Trust Limited). The assets of the Scheme are held separately from those of all the participating employers

The Minister is eligible to join the Scheme.

Since January 2012, pension provision has been made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members’ Pensionable Income into individual pension accounts. In addition, the employer pays a further 4% of Pensionable Income (or 3% if the employer is in the segregated DC section) to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members in the event that they are unable to work due to long-term incapacity.

Benefits in respect of service prior to 1 January 2012 are provided through the Defined Benefit (DB) Plan within the Scheme. The main benefits for pre-2012 service were a defined benefit pension of one eightieth of Final Minimum Pensionable Income for each year of Pensionable Service, together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income. The Scheme, previously known as the Baptist Ministers’ Pension Fund, started in 1925, but was closed to future accrual of defined benefits on 31 December 2011.

A formal valuation of the Defined Benefit (DB) Plan was performed as at 31 December 2019 by a professionally qualified Actuary using the Projected Unit Method. At the valuation date the market value of the DB Plan assets was £298 million, whilst the level of assets needed to pay benefits was £316m, giving a deficit of £18m (equivalent to a past service funding level of 94%). The Church and the other participating employers in the DB Plan are collectively responsible for funding this deficit. The next actuarial valuation of the DB Plan within the Scheme was due to take place not later than as at 31 December 2022.

On 30th June 2022 the Trustee of the Baptist Pension Scheme signed an agreement with the insurance company Just Group (“Just”) to secure DB Plan members’ pension benefits. Just are now providing financial backing for all pensions provided through the Scheme’s DB Plan and following this transaction, the Scheme no longer has a shortfall. An updated Recovery plan was then signed in August 2022 under which deficiency contributions from each participating employer in the DB Plan reduced to £1 per month from August 2022.

As there is a large number of employers participating in the Scheme, the Church is unable to identify its share of the underlying assets and liabilities of the scheme. Accordingly, due to the nature of the Scheme, the accounting charge for the period represents the employer contributions payable.

The total pension cost for the Church in respect of the DB Plan in 2023 was £13.00 (2022 £2,191.36).

HOOE BAPTIST CHURCH

England & Wales - Charity number 1187358

Accounts



Trustees' Annual Report for the period

From **1 January 2022** To
31 December 2022

Charity name: **Hooe Baptist Church**

Charity registration number: **1187358**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The principal purposes of the church are the advancement of the Christian faith according to the principles of the Baptist denomination and to advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The activities may include: <ul style="list-style-type: none">• regular public worship, prayer, Bible study, preaching and teaching;• baptism, as defined in the Baptist Union's Declaration of Principle;• the Communion of the Lord's Supper which shall normally be observed at least once a month;• evangelism and mission, locally, regionally, nationally and internationally;• the teaching, encouragement, welcome and inclusion of young people;• nurture and growth of Christian disciples;• education and training for Christian and community service;• giving and encouraging pastoral care;• supporting and encouraging charitable social action in the United Kingdom and abroad;• encouraging relationships with and supporting Baptists and other Christians.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In establishing the CIO and throughout its existence, the trustees have given due regard to Charity Commission guidance.

The charitable incorporated organisation (CIO) was approved by the Charity Commission on 14 January 2020.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Hooe Baptist Church returned to a full programme of activities and services in 2022. Work with toddlers, young people and drop-in facilities for the community were provided alongside weekly worship services. The church partnered with Plymouth Ukraine Medical Aid (PUMA) in 2022 and served as a local donation collection point. Supported by Plymouth City Council, the church ran a community cream tea to celebrate the Platinum Jubilee of the late Queen.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The CIO received £47,358 in 2022 and made payments totalling £48,772. The net loss was £1,414. This was covered by reserves.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The CIO maintains a reserves policy. Reserves are held to ensure that short-term fluctuations in income do not disrupt the activities of the CIO, to allow time for a considered reaction to any sustained decline in income, and for emergency repairs to properties.
Amount of reserves held	Para 1.22	The CIO held reserves of £24,000 as at 31 December 2022.
Reasons for holding zero reserves	Para 1.22	Not applicable.
Details of fund materially in deficit	Para 1.24	Not applicable.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no uncertainties.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Trust deed.
How is the charity constituted?	Para 1.25	CIO.
Trustee selection methods including details of any constitutional provisions	Para 1.25	Trustees are elected by the members. The minister of the church (appointed by the members) is an <i>ex officio</i> trustee.

Reference and Administrative details

Charity name	Hooe Baptist Church
Other name the charity	Not applicable

uses	
Registered charity number	1187358
Charity's principal address	Hooe Baptist Church 29 Hooe Road, Hooe, Plymouth. PL9 9QS

Names of the charity trustees who managed the charity as at 31 December 2022

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Hannah J Freeland	Minister		Members
2	Robert G Ashurst	Treasurer		Members
3	Jean M Osmond	Secretary		Members
4	Janet Crawford		To 22/03/2022	Members
5	Sally L Dunne			Members
6	Brian T Rogers		To 22/03/2022	Members
7	Gillian K Webster			Members
8	Kerry Moore		From 22/03/2022	Members

There are no corporate trustees

The CIO operates property at 29 Hooe Road, Plymouth, and 1 Stefan Close, Plymouth. Both properties are held in trust on behalf of the CIO by the Baptist Union Corporation.

The charity did not hold any funds on behalf of others, as custodian trustee, in 2022.

Name of chief executive or names of senior staff members

Rev. Hannah J. Freeland - Minister


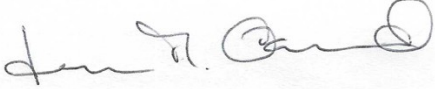
Exemptions from disclosure

No exemptions.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Hannah Jane Freeland	Jean Margaret Osmond
Position	Chair	Secretary
Date	30 June 2023	



29 Hooe Road, Hooe,
Plymouth, Devon,
PL9 9QS

www.hooebaptist.org.uk

"To know God, to serve
Him, and to make Jesus
known to all"

Hooe Baptist Church

Annual Accounts

2022

Prepared by HBC Treasurer: Mr Robert Ashurst

Independent Examiner: Mr Hugh Rodway

Hooe Baptist Church is a Charitable Incorporated Organisation

Registered Charity Number 1187358

Hooe Baptist Church complies with all guidance and requirements of
The Charity Commission and The Charities Act 2011

Report of the Independent Examiner to the Trustees of Hooe Baptist Church on accounts for the year ended 31st December 2022 as set out in this report

As the Charity's trustees you are responsible for the preparation of the accounts. You have determined that the accounting requirements of section 132 of the Charities Act 2011 do not apply, and have instead applied the provisions of section 133 of the Act.


It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under the Act, whether particular matters have come to my attention.

My examination was carried out in accordance with the above mentioned Directions. My examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit opinion of the view given by the accounts.

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements
 - a. to keep accounting records in accordance with section 130 of the Act: and
 - b. to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met: or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:


Hugh Rodway

Date:

2nd April 2023

Hugh Rodway
21 Maudlin Drive
Teignmouth
TQ14 8RZ

2022 Summary of Accounts

	2022			
	Undesignated	Designated	Restricted	Total
	£	£	£	£
Balance b/fwd	36,076.19	11,394.19	5,032.31	52,502.69
Total Receipts	42,768.15	2,675.09	1,915.00	47,358.24
Total Payments	43,697.71	3,832.99	1,241.91	48,772.61
Balance c/fwd	35,146.63	10,236.28	5,705.40	51,088.32

Represented by:	at 31 December 2021	at 31 December 2022
Bank balance - CAF Cash	16,554.55	7,316.76
Bank balance - CAF Gold	20,000.62	32,122.17
Bank balance - HSBC	7,502.32	0.00
plus Debtors	8,445.20	11,649.39
less Creditors	0.00	0.00
Adjusted bank balance	52,502.69	51,088.32

	2021			
	<i>Undesignated</i>	<i>Designated</i>	<i>Restricted</i>	Total
	£	£	£	£
Balance b/fwd	0.00	0.00	0.00	0.00
Total Receipts	18,591.45	2,098.97	500.00	21,190.42
Total Payments	16,419.04	313.75	86.35	16,819.14
Transfer from the Unincorporated Association	33,903.78	9,608.97	4,618.66	48,131.41
Balance c/fwd	36,076.19	11,394.19	5,032.31	52,502.69

Hooe Baptist Church Receipts and Payments Account for 2022

Restricted Funds

	£ 2022	Note	£ 2021
Receipts: Restricted:			
Grants	1,290.00		500.00
Payments from SWBA (Network minister)	625.00		0.00
TOTAL	1,915.00		500.00
 Payments: Restricted			
Hall renovation	0.00		86.35
New computer equipment	1,059.92		0.00
Community initiatives	181.99		0.00
TOTAL	1,241.91		86.35
 Surplus (deficit) for the year	 673.09		 413.65
Balance bought forward from previous year	5,032.31		0.00
Transfer from the Unincorporated Association	0.00		4,618.66
BALANCE CARRIED FORWARD	5,705.40		5,032.31
 Breakdown:			
For facilitating the church's community initiatives	5,080.40		5,032.31
For the network minister role	625.00		0.00
BALANCE CARRIED FORWARD	5,705.40		5,032.31

Hooe Baptist Church Receipts and Payments Account for 2022

Designated Funds

	£ 2022	Note	£ 2021
Receipts: Designated:			
For Other Causes	2,204.47	6	1,385.85
Designated Donations	20.00		451.24
Income Tax Recovered on designated gifts	450.62	5	261.88
TOTAL	2,675.09		2,098.97
 Payments: Designated			
For other causes	3,306.00	6	313.75
Pastoral	18.00		0.00
Premises and equipment	508.99		0.00
TOTAL	3,832.99		313.75
 Surplus (deficit) for the year	 -1,157.90		 1,785.22
Balance brought forward from previous year	11,394.19		0.00
Transfer from the Unincorporated Association	0.00		9,608.97
BALANCE CARRIED FORWARD	10,236.29		11,394.19
 Breakdown:			
Mission Balance c/fwd	1,072.64		1,072.64
Pastoral Balance c/fwd	2,444.27		2,462.27
Premises Balance c/fwd	3,291.24		3,800.23
Youth Account c/fwd	1,117.58		1,117.58
In memory of Pamela Miller c/fwd	506.24		486.24
Payable to other causes	1,804.32		2,455.23
BALANCE CARRIED FORWARD	10,236.29		11,394.19

Hooe Baptist Church Receipts and Payments Account for 2022

Undesignated Funds

	£		£
Receipts: Undesignated:	2022	Note	2021
Giving	32,527.25	4	14,608.30
Income Tax Recovered on Undesignated Gifts	7,580.82	5	3,356.07
Electricity refund	441.78		367.46
Interest received	131.91		0.62
Other income, including use of premises	2,086.39		259.00
TOTAL	42,768.15		18,591.45
Payments: Undesignated:			
Ministry	19,217.59	7	7,818.91
Running costs			
Pension deficit contributions	2,191.36	8	1,539.75
Manse	2,737.19	9	1,186.12
Church Building	5,240.65	10	1,413.31
Administration	3,653.22	11	965.95
Premises and maintenance	807.64	12	0.00
Mission, outreach and youth	1,557.06	13	105.00
To Other Causes	8,293.00	6	3,390.00
TOTAL	43,697.71		16,419.04
Surplus (deficit) for the year	-929.56		2,172.41
Balance brought forward from previous year	36,076.19		0.00
Transfer from the Unincorporated Association	0.00		33,903.78
BALANCE CARRIED FORWARD	35,146.63		36,076.19

Statement of Assets and Liabilities as at 31st December 2022

	2022	Note	2021
Assets	£		£
Bank accounts	39,438.93		44,057.49
Debtors	11,649.39	16	8,445.20
Held for Church's Own Use	1,363,099.00	15	1,229,989.00
Liabilities			
Creditors	0.00	16	0.00
Baptist Pension Scheme: Employer Shortfall Contribution to the now closed Defined Benefit Plan	42.00	8	16,873.92
Contributions paid during the year:	£2,191.36		1,539.75

The accounts and statement of assets and liabilities set out in this report and relating to the year ending 31st December 2022 are a true and accurate record of the financial activity of the Charitable Incorporated Organisation known as Hooe Baptist Church and have been approved by the managing trustees of the charity.

eSigned: *RG Ashurst*

Date: 25 March 2023

Hooe Baptist Church Treasurer

Notes to the accounts:

Note 1 - These accounts are prepared on a Receipts and Payments basis in accordance with the requirements of the Charities Act 2011 and guidance from The Charity Commission. However, adjustments are made in respect of outstanding transactions at the end of each year, in particular to recognise the amount of the Gift Aid tax reclaim payment awaited from HMRC in respect of donations made during the accounting year, in order to avoid significant distortions from year to year.

Note 2 - The Charitable Incorporated Organisation (CIO) known as Hooe Baptist Church was established to take on the activities, assets and liabilities of the unincorporated association also known as Hooe Baptist Church. Formal recognition of the CIO as a charity was granted by the Charity Commission on 14 January 2020 and it was allocated the Registered Charity Number 1187358.

Note 3 - In practice it was not until 1 August 2021 that the activities, assets and liabilities of the unincorporated association were transferred to the CIO. As a result of this, the 2021 figures shown in these accounts cover only the 5 months from 1 August to 31 December 2021, but the 2022 figures cover 12 months. In order to obtain a meaningful comparison between 2021 and 2022, the 2021 figures in these accounts need to be aggregated with those for the unincorporated association over 2021.

Note	2022				2021
	Undesignated £	Designated £	Restricted £	Total £	Total £
4 Giving					
Offerings and donations - Gift Aid + GASDS	30,323.25	1,802.47		32,125.72	14,471.80
Offerings and donations - non-Gift Aid	2,204.00	422.00	500.00	3,126.00	2,473.59
Total	32,527.25	2,224.47	500.00	35,251.72	16,945.39
5 Income tax recovered on gifts to the church, via HMRC gift aid scheme	7,580.82	450.62	0.00	8,031.44	3,617.95
6 Raised for Other Causes (including assigned gift aid)					
Release International		153.75		153.75	201.88
BMS World Mission - Relief Fund and Ukraine appeal		583.50		583.50	37.50
BMS World Mission - Harvest Appeal		287.84		287.84	105.00
Avail Bolivia		147.50		147.50	176.25
Macmillan Cancer Support		0.00		0.00	113.35
International Nepal Fellowship		75.00		75.00	300.00

Prison Fellowship - Angel Tree		0.00		0.00	363.75
Tearfund		527.50		527.50	221.25
Mission Aviation Fellowship		125.00		125.00	31.25
Shekinah Mission		75.00		75.00	31.25
D&C Refugee Centre		125.00		125.00	31.25
Children's Society		186.25		186.25	0.00
DCBC Allotment Fund		87.50		87.50	0.00
Plymouth Food Bank		75.00		75.00	0.00
Wycliffe Bible Translators		206.25		206.25	0.00
Total	0.00	2,655.09	0.00	2,655.09	1,612.73

Paid or due to Other Causes (including assigned gift aid)

Home Mission	3,372.00			3,372.00	1,360.00
BMS World Mission - General	3,372.00			3,372.00	1,360.00
BMS World Mission - Relief Fund and Ukraine appeal	125.00	621.00		746.00	37.50
BMS World Mission - Harvest Appeal		641.59		641.59	105.00
Avail Bolivia	504.00	376.25		880.25	376.25
Macmillan Cancer Support		113.35		113.35	113.35
Tearfund		1,021.25		1,021.25	221.25
Prison Fellowship - Angel Tree		81.25		81.25	363.75
CRP Schools Project	168.00			168.00	200.00
International Nepal Fellowship		562.50		562.50	300.00
Interserve	504.00			504.00	
Wycliffe Bible Translators	80.00	206.25		286.25	200.00
Mission Aviation Fellowship		363.75		363.75	31.25
Shekinah Mission		48.75		48.75	31.25
Plymouth Street Pastors	168.00			168.00	70.00
D&C Refugee Centre		366.25		366.25	31.25
Children's Society		190.00		190.00	
DCBC Allotment Fund		87.50		87.50	
Plymouth Food Bank		75.00		75.00	
Release International		355.63		355.63	201.88
Total	8,293.00	5,110.32	0.00	13,403.32	5,002.73

Of the £5,110.32 paid or due within the Designated Fund, £3,306.00 was paid out during the year and £1,804.32 was due to be paid out as at 31 December 2022

7 Ministry

Stipend and pension	18,622.59	0.00	0.00	18,622.59	7,653.91
Ministry Expenses	0.00	0.00	0.00	0.00	0.00
Pulpit Expenses	595.00	0.00	0.00	595.00	165.00
	19,217.59	0.00	0.00	19,217.59	7,818.91

8 Pension Scheme

The Church is a participating employer in respect of both the Defined Contribution (DC) and Defined Benefit (DB) Plans within the Baptist Pension Scheme. In addition to standard employer contributions made to the DC Plan in respect of a current scheme member, an employer deficit contribution to the now closed DB Plan arises when that plan has a shortfall of assets against liabilities. A more detailed statement about the deficit contributions can be found in Appendix 1.

	2022			Total	2021
	Undesignated	Designated	Restricted		Total
	£	£	£	£	£
9 Upkeep of Manse					
Council Tax	1,779.09			1,779.09	735.00
Water Charges	395.86			395.86	217.12
Communications	562.24			562.24	234.00
	2,737.19	0.00	0.00	2,737.19	1,186.12
10 Upkeep of Church					
Broadband	460.80			460.80	192.00
Utilities	2,274.85			2,274.85	581.31
Cleaning	2,505.00			2,505.00	640.00
	5,240.65	0.00	0.00	5,240.65	1,413.31
11 Administration					
Insurances	1,702.25			1,702.25	0.00
Subscriptions and Licences	1,234.59			1,234.59	80.76
Website	129.00			129.00	99.00
Legal fees	0.00			0.00	667.20
Bank charges	143.90			143.90	47.00
Other sundry items	443.48			443.48	71.99
	3,653.22	0.00	0.00	3,653.22	965.95

12	Equipment and maintenance					
	Church maintenance	400.16		86.35	486.51	86.35
	Manse maintenance	407.48			407.48	0.00
		807.64	0.00	86.35	893.99	86.35
13	Mission, outreach and youth					
	Mission, outreach and youth	89.43			89.43	0.00
	Training	1,040.00			1,040.00	0.00
	Youth	427.63			427.63	105.00
		1,557.06	0.00	0.00	1,557.06	0.00

14 Financial Reserve

The Undesignated funds include a financial reserve of £24,000. This reserve target was set in 2011 and reached in November 2015. It has remained unchanged since then, but is due for review.

15 Non-Monetary Assets Held for Church's own use

Hoe Baptist Church is the beneficial owner, subject to any relevant trusts, to the assets listed below. The legal title to all assets listed is held by the Church's custodian trustee, the Baptist Union Corporation.

	Asset Values	
	2022	<i>2021</i>
Church Premises at 29 Hooe Rd, Plymouth	£	£
- Insured Value	899,890	810,712
Church Fittings and Equipment		
- Insured Value	93,424	84,854
Church Manse at 1 Stefan Close, Plymouth		
- Insured Value	359,785	324,423
Church Manse - Contents		
- Insured Value	10,000	10,000
Total	1,363,099	1,229,989

16 Creditors and debtors

	2022	<i>2021</i>
Debtors		
Gift aid tax reclaim to 31 December	11,649.39	8,445.20
Total	11,649.39	8,445.20
Creditors		
Unprocessed payments	0.00	0.00
Total	0.00	0.00

Hooe Baptist Church - Associated Accounts 2022

Organisation	Opening balance	Receipts	Payments / Transfers	Closing balance
	£	£	£	£
1st Hooe Girls' Brigade <i>(Accounting year runs from 1 August - 31 July)</i>				
<i>Accounts are kept by Mrs Jean Osmond and are independently checked</i>				
2021 - 2022	1,154.27	2,257.05	2,055.69	1,355.63
2020 - 2021	1,098.51	1,352.00	1,296.24	1,154.27

"Friends" Group *(Cash account)*

This group did not resume after the Covid lockdowns ended, so the balance of £387.99 was paid into the Church's undesignated fund during 2022. The coffee drop-in which replaced it does not operate with a separate cash account, but holds a cash float. When this builds up to a level beyond what is needed for operational purposes, the excess is paid into the Church's Undesignated Fund

"Hooerays" Group *(Cash account)*

The group no longer operates a separate cash account, but instead holds a cash float. When this builds up to a level beyond what is needed for operational purposes, the excess is paid into the Church's Undesignated Fund

Hooe Youth Bank Account

This account had not been in active use for some years, so in 2021 the balance of £1,117.58 was transferred into the Church's designated fund and the account was closed.

Appendix 1

Hooe Baptist Church and the Baptist Pension Scheme

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme (“the Scheme”). The Scheme is a separate legal entity which is administered by the Pension Trustee (Baptist Pension Trust Limited). The assets of the Scheme are held separately from those of all the participating employers

The Minister is eligible to join the Scheme.

Since January 2012, pension provision has been made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members’ Pensionable Income into individual pension accounts. In addition, the employer pays a further 4% of Pensionable Income (or 3% if the employer is in the segregated DC section) to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members in the event that they are unable to work due to long-term incapacity.

Benefits in respect of service prior to 1 January 2012 are provided through the Defined Benefit (DB) Plan within the Scheme. The main benefits for pre-2012 service were a defined benefit pension of one eightieth of Final Minimum Pensionable Income for each year of Pensionable Service, together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income. The Scheme, previously known as the Baptist Ministers’ Pension Fund, started in 1925, but was closed to future accrual of defined benefits on 31 December 2011.

A formal valuation of the Defined Benefit (DB) Plan was performed as at 31 December 2019 by a professionally qualified Actuary using the Projected Unit Method. At the valuation date the market value of the DB Plan assets was £298 million, whilst the level of assets needed to pay benefits was £316m, giving a deficit of £18m (equivalent to a past service funding level of 94%). The Church and the other participating employers in the DB Plan are collectively responsible for funding this deficit. The next actuarial valuation of the DB Plan within the Scheme was due to take place not later than as at 31 December 2022.

On 30th June 2022 the Trustee of the Baptist Pension Scheme signed an agreement with the insurance company Just Group (“Just”) to secure DB Plan members’ pension benefits. Just are now providing financial backing for all pensions provided through the Scheme’s DB Plan and following this transaction, the Scheme no longer has a shortfall. An updated Recovery plan was then signed in August 2022 under which deficiency contributions from each participating employer in the DB Plan reduced to £1 per month from August 2022.

As there is a large number of employers participating in the Scheme, the Church is unable to identify its share of the underlying assets and liabilities of the scheme. Accordingly, due to the nature of the Scheme, the accounting charge for the period represents the employer contributions payable.

The total pension cost for the Church in respect of the DB Plan in 2022 was £2,191.36 (2021 £3,695.40, of which £1,539.75 was paid by the CIO).



29 Hooe Road, Hooe,
Plymouth, Devon,
PL9 9QS

www.hooebaptist.org.uk

"To know God, to serve
Him, and to make Jesus
known to all"

Hooe Baptist Church

Annual Accounts

2022

Prepared by HBC Treasurer: Mr Robert Ashurst

Independent Examiner: Mr Hugh Rodway

Hooe Baptist Church is a Charitable Incorporated Organisation

Registered Charity Number 1187358

Hooe Baptist Church complies with all guidance and requirements of
The Charity Commission and The Charities Act 2011

Report of the Independent Examiner to the Trustees of Hooe Baptist Church on accounts for the year ended 31st December 2022 as set out in this report

As the Charity's trustees you are responsible for the preparation of the accounts. You have determined that the accounting requirements of section 132 of the Charities Act 2011 do not apply, and have instead applied the provisions of section 133 of the Act.


It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under the Act, whether particular matters have come to my attention.

My examination was carried out in accordance with the above mentioned Directions. My examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit opinion of the view given by the accounts.

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements
 - a. to keep accounting records in accordance with section 130 of the Act: and
 - b. to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met: or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:


Hugh Rodway

Date:

2nd April 2023

Hugh Rodway
21 Maudlin Drive
Teignmouth
TQ14 8RZ