

EARLS HALL BAPTIST CHURCH
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

EARLS HALL BAPTIST CHURCH

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EARLS HALL BAPTIST CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees

A Smith, (Assistant Minister)
C Warner
N Milner (appointed 6 April 2025)
D Stanton (resigned 6 April 2025)
S Street
K Stanton (resigned 6 April 2025)
P Goff
E Dokosi (appointed 6 April 2025)
J Stanton (appointed 6 April 2025)

Charity registered number

1196272

Principal office

120 Hobleythick Lane
Westcliff on Sea
Essex
SS0 0RJ

Accountants

Venthams
Chartered Accountants
Millhouse
32 - 38 East Street
Rochford
Essex
SS4 1DB

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

EARLS HALL BAPTIST CHURCH

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the Charity for the 1 January 2025 to 31 December 2025.

Objectives and activities

a. Policies and objectives

The principal purpose of the church is the advancement of the Christian faith according to the principles of the Baptist denomination. The church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

The trust deed states that the custodian trustees are required to permit the building to be used as a place of worship for the service of Almighty God, as a place for the instruction of children or adults, or as a church hall, or as a place for the promotion of other charitable purposes.

The constitution states that membership of the Church is open to those who have professed faith in Jesus Christ and wish to become members, and who, by applying for membership have indicated acceptance of the beliefs, a willingness to participate in the activities, have indicated their agreement to become a member and acceptance of the duty of members.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

In fulfilling its purpose, the church engages in a range of activities, whether on its own or with others, that vary from time to time; with activities being initiated, expanded or closed, as appropriate.

The church seeks to promote the Christian Gospel and to reach out into the community. It does this in a variety of ways: through running a variety of courses, hosting specific community events and regular activities under the banner of The Ark, and various other children, family and young people events.

The church continues to be used as a local polling station and as a distribution centre for the local Trussell Trust Foodbank.

c. Volunteers

The church relies heavily on volunteers to support its paid staff in the areas of ministry, children and youth work. All the administration, cleaning and general upkeep of the church is undertaken by volunteers.

d. Main activities undertaken to further the Charity's purposes for the public benefit

The church is a member of the Baptist Union of Great Britain (BUGB) and Eastern Baptist Association (EBA). The church looks to promote, encourage, support and advance initiatives of BUGB and EBA, the Baptist Missionary Society and Home Mission through prayer, financial contributions and, where appropriate, by making personnel available from the membership of the church. When it is able, the church also supports local Baptist and ecumenical gatherings.

EARLS HALL BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance

a. Review of activities

Since the departure in 2024 of our previous minister, our church has been in 'pastoral vacancy' for a new full-time minister. During this period, the church has been supported by our part-time Assistant Minister, Andy Smith, and a capable Leadership team. The church has also benefitted greatly from the support and guidance of our Moderator, Revd. Ivan King, who guided the church through a comprehensive process of developing our 'Church Profile'. This was approved by the Church Membership at the AGM, in April, and uploaded onto Baptists Together Settlement Process (BTSP). Since then, the church has received interest from a small number of ministers looking for settlement, but none has progressed beyond the initial informal conversation stage.

Over the past year, the church has benefitted greatly from the ministry of a variety of guest speakers, including members of the fellowship. The church also experienced growth in the form of welcoming further asylum seekers, new people into Church Membership and through baptism.

The church has maintained the rhythm of its various regular mid-week activities in The Ark for people in the community. These offer a way for us to be more open to, and 'to soften the edges of the church' with, people in our community. Activities include Toddlers and Toast, Joyful Dancing, Warm Welcome and Renew Wellbeing. The church has also continued to be a distribution centre for Southend Foodbank. In the latter half of the year, the decision was taken to pause 'Horizon' (youth club) in order to consider options for the future, as the number attending had become too few to make it sustainable. At the same time, a new 18+ group, which offers a mix of spiritual and social activities, has been established.

We continue to seek to serve the church and community in the 5 key areas we believe God wants us to grow and develop. Using the acronym 'FAITH', these are: Fellowship and discipleship; Advancing Kingdom Ministries; Intentional community engagement; Teaching (with learning and response); and Helping run the church. All these areas are surrounded and supported by prayer.

The church hosts a weekly prayer meeting and has established a number of Growth (home) Groups to foster Christian discipleship and learning, provide mutual encouragement and support and an additional focus for prayer.

Financial review

a. Going concern

The Trustees maintain a close check on the bank balances to ensure sufficient resources were (and continue to be) available for all the work undertaken by the church. After making appropriate enquiries, the Trustees have a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees aim to maintain unrestricted reserves, excluding fixed assets, of six months' unrestricted income as a buffer in case the church suffers from an unexpected lack of income or increase in its level of expenditure.

The unrestricted reserves excluding fixed assets were £548,831 (2024: £162,498), which is above the target £215,226 (2024: target £44,496).

The total income for the year was £430,851 (2024: £89,140) and the total expenditure for the year was £119,034 (2024: £81,665). The surplus for the year was £311,817 (2024: £7,475 surplus).

EARLS HALL BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

c. Financial risk management objectives and policies

All major insurable risks are subject to normal churches' and employers' insurance. Contractual risks are reviewed before being entered into to assess and, where possible, mitigate their impact on the church's ability to fulfil its objectives. The Trustees review and update the church's policies on a rolling programme, using model policies and advice from BUGB and good practice guidance. The Trustees review issues related to financial risk and maintain and review a risk register. Activities run by the church are risk assessed. This process is reported to and endorsed by the church members at the AGM.

d. Principal funding

The church's principal source of funding is the donations it receives from church members throughout the year. This year the church has benefitted from the gift of a large legacy and rental income from the letting of its manse during its pastoral vacancy.

Structure, governance and management

a. Constitution

Earls Hall Baptist Church is a registered charitable incorporated organisation (CIO), number 1196272, and is constituted under a CIO Constitution.

b. Methods of appointment or election of Trustees

The management of the church is the responsibility of the Trustees who are elected and co-opted under the terms of its CIO constitution, approved at a special church meeting on 27 June 2021 as amended on 6th April 2025 and which came into effect on 28 February 2022.

New Trustees are proposed and seconded by the church members and then appointed if they gain sufficient support from a ballot vote, usually at the AGM.

c. Organisational structure and decision-making policies

The Trustees comprise the governing body of Earls Hall Baptist Church and are legally responsible for the governance and management of the church.

The Trustees are responsible on behalf of the church membership for developing strategies and initiatives for the future direction of the church, for presenting these to the church membership for approval, and for overseeing their implementation, once adopted by the church members.

Plans for future periods

Our aims for the immediate future are to continue running our regular activities and, under the guidance of our Moderator, to seek God's guidance in our ongoing search for a new full-time minister. We shall also keep on seeking new ways to build relationships with the local community and to be known as a welcoming and supportive fellowship. Our vision to demolish and build a new church on our current site has not been lost, but mindful of the timescale this will require, we are aware of pressing needs to maintain our current building and to consider making some improvements to it.

EARLS HALL BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
P Goff
Trustee

Date:

28th MARCH 2026

.....
S Street
Trustee

EARLS HALL BAPTIST CHURCH

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025**

Independent examiner's report to the Trustees of Earls Hall Baptist Church ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 2011 Act.

EARLS HALL BAPTIST CHURCH

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated:

Stuart Harrison FCA

Venthams
Chartered Accountants
Millhouse
32 - 38 East Street
Rochford
Essex
SS4 1DB

EARLS HALL BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

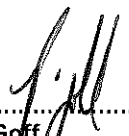
	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	411,533	400	411,933	80,241
Investments	4	18,918	-	18,918	8,899
Total income		430,451	400	430,851	89,140
Expenditure on:					
Charitable activities	6	45,244	73,790	119,034	81,665
Total expenditure		45,244	73,790	119,034	81,665
Net movement in funds		385,207	(73,390)	311,817	7,475
Reconciliation of funds:					
Total funds brought forward		1,322,450	266,121	1,588,571	1,581,096
Net movement in funds		385,207	(73,390)	311,817	7,475
Total funds carried forward		1,707,657	192,731	1,900,388	1,588,571

EARLS HALL BAPTIST CHURCH

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	1,158,826	1,159,952
		<u>1,158,826</u>	<u>1,159,952</u>
Current assets			
Debtors	12	7,730	12,786
Cash at bank and in hand		736,217	419,031
		<u>743,947</u>	<u>431,817</u>
Current liabilities			
Creditors: amounts falling due within one year	13	(2,385)	(3,198)
Net current assets		<u>741,562</u>	<u>428,619</u>
Total assets less current liabilities		<u>1,900,388</u>	<u>1,588,571</u>
Total net assets		<u><u>1,900,388</u></u>	<u><u>1,588,571</u></u>
Charity funds			
Restricted funds	14	192,731	266,121
Unrestricted funds	14	1,707,657	1,322,450
Total funds		<u><u>1,900,388</u></u>	<u><u>1,588,571</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



P Goff
 Trustee
 Date: 28th MARCH 2026



S Street
 Trustee

EARLS HALL BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

Earls Hall Baptist Church is a Charitable Incorporated Organisation registered in England and Wales, registration number 1196272. Its principal office address is 120 Hobleythick Lane, Westcliff-On-Sea, Essex, SS0 0RJ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Earls Hall Baptist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

EARLS HALL BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- No depreciation charged
Fixtures and fittings	- 10% straight line

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

EARLS HALL BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

EARLS HALL BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations			
General offerings and gift aid	78,766	-	78,766
Use of Hall	2,329	-	2,329
Rebuilding	-	-	-
Other donations	4,237	400	4,637
Subtotal	85,332	400	85,732
Legacies	326,201	-	326,201
	411,533	400	411,933

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations			
General offerings and gift aid	72,043	-	72,043
Use of Hall	1,765	-	1,765
Rebuilding	-	102	102
Other donations	5,285	46	5,331
Subtotal	79,093	148	79,241
Legacies	1,000	-	1,000
	80,093	148	80,241

EARLS HALL BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

4. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Investment income - local investment properties	9,328	9,328
Investment income - local cash	9,590	9,590
	<u>18,918</u>	<u>18,918</u>

	Unrestricted funds 2024 £	Total funds 2024 £
Investment income - local cash	8,899	8,899
	<u>8,899</u>	<u>8,899</u>

5. Analysis of grants

	Grants to Institutions 2025 £	Total funds 2025 £
Grants, Church	4,800	4,800
	<u>4,800</u>	<u>4,800</u>

	Grants to Institutions 2024 £	Total funds 2024 £
Grants, Church	4,994	4,994
	<u>4,994</u>	<u>4,994</u>

The Charity has made the following material grants to institutions during the year:

EARLS HALL BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

5. Analysis of grants (continued)

	2025 £	2024 £
Name of institution		
Baptist Missionary Society	2,400	2,594
Baptist Union of Great Britain - Home Mission Fund	2,400	2,400
	<u>4,800</u>	<u>4,994</u>

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Church	45,244	73,790	119,034

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Church	68,839	12,826	81,665

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £
Church	112,124	4,800	2,110	119,034

EARLS HALL BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

7. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2024 £</i>	<i>Grant funding of activities 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Church	74,528	4,994	2,142	81,664

Analysis of direct costs

	Church 2025 £	Total funds 2025 £
Depreciation	1,126	1,126
Training	244	244
Ministry	5,809	5,809
Pastoral	643	643
Pastoral support	100	100
Utilities	11,810	11,810
Repairs to the church building	69,926	69,926
Administration	13,124	13,124
Youth	1,164	1,164
Fabric	3,461	3,461
Fabric refurbishment	2,994	2,994
Thank offering	1,723	1,723
Total 2025	112,124	112,124

EARLS HALL BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Church 2024 £	Total funds 2024 £
Staff costs	31,992	31,992
Depreciation	1,126	1,126
Employee related costs	3,443	3,443
Ministry	7,684	7,684
Pastoral	352	352
Utilities	9,998	9,998
Repairs to the church building	3,827	3,827
Administration	9,364	9,364
Youth	591	591
Outreach	13	13
Fabric	2,317	2,317
Fabric refurbishment	2,154	2,154
Thank offering	1,667	1,667
<i>Total 2024</i>	<u>74,528</u>	<u>74,528</u>

EARLS HALL BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Church 2025 £	Total funds 2025 £
Governance costs	2,110	2,110
	<u>2,110</u>	<u>2,110</u>
	Church 2024 £	Total funds 2024 £
Governance costs	2,142	2,142
	<u>2,142</u>	<u>2,142</u>

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,996 (2024 - £1,938), and payroll services of £114 (2024 - £204).

9. Staff costs

	2025 £	2024 £
Wages and salaries	-	29,107
Contribution to defined contribution pension schemes	-	2,884
	<u>-</u>	<u>31,991</u>

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Ministers	-	1
	<u>-</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

EARLS HALL BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

10. Trustees' remuneration and expenses

During the year, no Trustee received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 December 2025, no Trustee expenses have been incurred (2024 - £NIL).

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 January 2025	1,155,281	32,121	1,187,402
At 31 December 2025	1,155,281	32,121	1,187,402
Depreciation			
At 1 January 2025	-	27,450	27,450
Charge for the year	-	1,126	1,126
At 31 December 2025	-	28,576	28,576
Net book value			
At 31 December 2025	1,155,281	3,545	1,158,826
At 31 December 2024	1,155,281	4,671	1,159,952

12. Debtors

	2025 £	2024 £
Due within one year		
Prepayments and accrued income	4,290	3,160
Tax recoverable	3,440	9,626
	7,730	12,786

EARLS HALL BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

13. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>2,385</u>	<u>3,198</u>

EARLS HALL BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2025 £
Unrestricted funds					
Designated funds					
BMS	-	-	(2,400)	2,400	-
Home Mission Fund	-	-	(2,400)	2,400	-
	<u>-</u>	<u>-</u>	<u>(4,800)</u>	<u>4,800</u>	<u>-</u>
General funds					
General Fund	<u>1,322,450</u>	<u>430,451</u>	<u>(40,444)</u>	<u>(4,800)</u>	<u>1,707,657</u>
Total Unrestricted funds	<u>1,322,450</u>	<u>430,451</u>	<u>(45,244)</u>	<u>-</u>	<u>1,707,657</u>
Restricted funds					
Donations	250	400	(250)	-	400
Crossing Boundaries	2,226	-	-	-	2,226
Legacies	1,516	-	-	-	1,516
Rebuilding fund	159,911	-	-	-	159,911
Legacy maintenance fund	102,218	-	(73,540)	-	28,678
	<u>266,121</u>	<u>400</u>	<u>(73,790)</u>	<u>-</u>	<u>192,731</u>
Total of funds	<u>1,588,571</u>	<u>430,851</u>	<u>(119,034)</u>	<u>-</u>	<u>1,900,388</u>

EARLS HALL BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
Unrestricted funds					
General Fund	1,289,671	88,992	(68,839)	12,626	1,322,450
Restricted funds					
BMS	-	46	(2,594)	2,548	-
Home Mission Fund	-	-	(2,400)	2,400	-
Donations	1,981	-	-	(1,731)	250
Crossing Boundaries	2,226	-	-	-	2,226
Legacies	17,359	-	-	(15,843)	1,516
Rebuilding fund	159,809	102	-	-	159,911
Legacy maintenance fund	110,050	-	(7,832)	-	102,218
	291,425	148	(12,826)	(12,626)	266,121
Total of funds	1,581,096	89,140	(81,665)	-	1,588,571

EARLS HALL BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

15. Restricted funds

The charity holds five restricted funds that represent donations for particular areas of charity work or specific projects undertaken. The purposes of the five funds held are as follows:

Donations fund - The Church appeals for donations to send on to specific charities in keeping with its charitable objects from time to time. As these donations are for a specific cause they are held as restricted funds until they are distributed to the charities in question.

Crossing Boundaries fund - The Crossing Boundaries project was part of the wider work of the church linked to care and support to people in our community. The funds came to us from various grant making trusts. A balance continues to be shown pending a response from the donors as to whether they are happy for this to be transferred to the Church funds.

Legacies fund - Whilst occasionally legacies are given for a specific purpose they are usually given for the work of the Church. However, the Church Meeting votes to decide a) that the legacy be kept separate from the normal income until b) a decision is made as to what purpose the legacy will be used for.

Rebuilding fund - Through prayerful discernment, we have felt God prompting us to explore the opportunities that may be available if we were to redevelop and enhance our existing buildings. This would ensure that we continued to offer accessible but better premises for those that wish to explore the Christian faith by attending church services on a Sunday and to our local community in attending other events that are held during the week as part of our outreach to them. The fund is therefore set-up to advance initial feasibility studies to see what possibilities are available to us.

Legacy maintenance fund - This fund is for the benefit of Earls Hall Baptist Church for the maintenance and redecoration of the Earls Hall Baptist Church and for the purchase of equipment and new hymn books to be used solely in the Earls Hall Baptist Church.

EARLS HALL BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

16. Summary of funds

Summary of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2025 £
Designated funds	-	-	(4,800)	4,800	-
General funds	1,322,450	430,451	(40,444)	(4,800)	1,707,657
Restricted funds	266,121	400	(73,790)	-	192,731
	<u>1,588,571</u>	<u>430,851</u>	<u>(119,034)</u>	<u>-</u>	<u>1,900,388</u>

Summary of funds - prior year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
General funds	1,289,671	88,992	(68,839)	12,626	1,322,450
Restricted funds	291,425	148	(12,826)	(12,626)	266,121
	<u>1,581,096</u>	<u>89,140</u>	<u>(81,665)</u>	<u>-</u>	<u>1,588,571</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	1,158,826	-	1,158,826
Current assets	551,216	192,731	743,947
Creditors due within one year	(2,385)	-	(2,385)
Total	<u>1,707,657</u>	<u>192,731</u>	<u>1,900,388</u>

EARLS HALL BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	1,159,952	-	1,159,952
Current assets	165,696	266,121	431,817
Creditors due within one year	(3,198)	-	(3,198)
Total	1,322,450	266,121	1,588,571

18. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £NIL (2024: £2,884).

19. Related party transactions

During the year the trustees made a total of £18,535 (2024: £20,335) in donations to the charity.