Hayling Island Baptist Church

ANNUAL REPORT AND STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31 OF DECEMBER 2025

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester, West Sussex
PO20 7EG

Hayling Island Baptist Church

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Hayling Island Baptist Church

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1146412
START OF FINANCIAL YEAR	1st January 2025
END OF FINANCIAL YEAR	31st December 2025
TRUSTEES SERVING DURING THE YEAR 2025	Revd Richard Ellingham - resigned on 31.05.2026 Mrs Millie Billett - Resigned on 20.05.2025 Mrs Christy Kalfas - Resigned on 20.05.2025 Mrs Janet Eaves - Resigned on 20.05.2025 Mrs Sally Griffiths Dr Patricia Priest - resigned on 19.05.2026 Anne Hallitt - Appointed on 20.05.2025 David Bithell - Appointed on 20.05.2025 Robert Haywood - Treasurer - Appointed on 25.02.2025
SECRETARY	Mrs Sally Griffiths
GOVERNING DOCUMENT	Constitution Document adopted on 23 Nov 2011, revised on the 11th April 2016
OBJECTIVES	The principal purpose of the Church is the advancement of the Christian faith according to the principals 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.
REGISTERED ADDRESS	Hayling Island Baptist Church 274 Sea Front Hayling Island PO11 0AZ
BANKING	Nat West
INDEPENDENT EXAMINER	Independent Examiners Ltd The Grain Store Appledram Lane South Chichester West Sussex PO20 7EG

Hayling Island Baptist Church

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Membership
Currently the Church has a membership of 45 which is down by 8 (15%) from our membership total of 2024. The figure of 45 is arrived at by the addition of 4 new members, but the loss of 12 members through either decease; leaving the area; or by being removed from membership. Sunday worship continues to take place in Hayling Island Community Centre (HICC). Our Service begins at 1000 and attracts a regular congregation averaging 58 people. The overall breakdown by age of our regular church attendance numbers is as follows:

Children under 11 - 1
Young People 11-16 - 0
Young Adults 17-20 - 0
Adults 21-29 - 0
Adults 30-65 - 27
Seniors 66+ - 29

The Church Members Meeting
During 2025 there were 4 'regular' church members meetings with an average attendance of 28 people. On average 13 people sent their apologies for non-attendance. The combined totals represent 91% of the church's membership.

Sunday Worship
Our worship team comprises of worship leaders, singers, instrumentalists, overhead operators, online streaming operators, and sound operators. They work together with the preachers to facilitate times of devotion and ministry within weekly church services, and sometimes for outside events. The worship leaders meet several times a year to discuss various topics, including practical organisation of the team, events planning, approaches to leading worship, aims and methods of worshipping, comparative worship styles, song sources, etc. One of the key challenges is a space to meet and rehearse in. Two families now have homes and musical equipment that offered when needed. The inclusion of outside (non-church member) musicians periodically is a new area that is being explored as a form of outreach to different age groups and members of the community. Services that use music creatively to allow room for testimony and the exploration of general themes, such as Mental Health, have also been explored. A series on worship that explored what it is and the relational approach that HIBC seeks to foster intimacy between God and the individual worshipper was presented mid-year 2025. In this time music was also considered as a tool for outreach and community building, which was put into effect in several outreach events in December. Choir members from Sing for Wellbeing and local music students were encouraged to help present the music at some of these events.

Young Peoples Work
Sunday Club
We continue to offer a space for primary aged children to learn about our Christian faith in a child friendly way every Sunday. Our rota of leaders has reduced to three, with helpers available to come in and ensure we are meeting safeguarding requirements. Having fewer leaders has meant that we have moved to using material that is available from Truewaykids.com, free printable lessons that cater to a variety of ages. This has greatly helped in terms of preparation of the Sunday Club lesson because of the range of activities that are provided, linking to a specific theme. The themes we have covered this year are Bible characters from the Old Testament, Holy Week, The Creation, Advent/Christmas, Jesus's life.

We have recently had the addition of a toddler so we now provide toys and an additional creche rota if support is needed (if numbers in Sunday club are more than 3). We have found that having Sunday Club in the separate room with its own kitchen and tables and chairs stored within the room has made set up much easier, and with creche happening in the same space, this so far has worked well.

Numbers and age ranges of attendance 2025:

Month	No: of Children attending (Monthly avergage)	Age Range	Creche
Jan	0	N/A	
Feb	2	7-11	
Mar	3	7-12	
Apr	5	7-12	
May	5	7-12	
Jun	3	7-13	
Jul	4	7-14	
Aug	5	6-13	
Sep	4	7-12	1
Oct	3	7-12	1
Nov	4	7-12	1
Dec	2	6-12	

Families And Community Work / Outreach

Hayling Holiday Lunches (HHL)

We started the year with more than 90 families, delivering bags of food in the school holidays – February half term, Easter, May half term and the summer holidays. We made the decision then to deliver only in the main holidays so no delivery in October, thereby enabling us to cope with rising costs in the future. We have been blessed with generous food donations by our own and other
churches and organizations collecting for us on a monthly basis but we have to supplement with buying in a quantity of food for each delivery. We also purchase fruit and vegetables from a local supplier who packs and delivers individual bags on delivery day. After the summer deliveries we update our records and with children leaving full time education and some no longer needing our help; our numbers have reduced to 82. We liaise with the schools who are all happy to refer families to us when the need arises. We started the year with a balance of £8992 and raised £14646 during the year. We spent £14954 and will be going into 2026 with a balance of around £10500. Our main source of revenue was the Hayling Island Lions club who donated £10000 and we received a grant of £2500 from the Connect 4 Communities fund We also receive regular donations of food and money from members of the church, St Patrick's Roman Catholic church and a women's institute on the Island.

Open The Book

At the start of the year four members were part of the Open the Book team, a Churches Together group made up of people on the Island from the United Reformed Church, the Hayling Christian Centre, St Marys, St Faith's in Havant and our own Hayling Island Baptist Church. There are now two members from this church, one of whom is part of the planning group. Each half term the Group visits Mengham Junior school and Mill Rythe Junior school, in their assemblies, narrating and acting out Bible stories, often using children in the short plays. The stories are provided by Open the Book which is part of the Bible Society and their content has been Ofsted approved. The schools express pleasure in having these sessions, often, afterwards, linking the message to their school's core values.

The Story

We held three outreach events in the year called the Story. They are aimed, mainly, though not exclusively, at families outside the church who may not be familiar with the Bible. Each event begins with an enactment of a Bible story, Open the Book style. In January we did the Good Samaritan, in April the Easter story and at Christmas the Nativity. The story forms the basis of craft activities, with games, bd we finish with a meal. These events enable us to talk to families in informal settings and over a meal. They have been well attended, particularly the Christmas party which was over-subscribed and will need a bigger venue next year.

TLG's Early Intervention Programme.

TLG's Early Intervention programme offers a practical solution for churches to support children, families and schools in their local community. It provides professional training to equip volunteer coaches to support vulnerable pupils with their well-being. Coaches are trained in mentoring, confidentiality and safe guarding as well as equipping them with creative resources and emotional literacy activities to shape a balanced coaching session.

As reported last year, the Assistant Head of one of our local junior schools was very positive about TLG's Early Intervention Programme. We met with her prior to the school summer holidays and believed that we would be "Partnering" with the school, and be introducing the Early Intervention Programme into the school sometime during the Autumn Term. Sadly, however, the Assistant Head is no longer able to commit to this programme. Therefore, we will be unable to deliver the programme into that particular school. There is one more junior school on Hayling Island, so now as a team we will decide whether we feel we should approach them.

Alpha
An Alpha course ran during the autumn, after some considerable time since the previous course, and was hosted by Sally and Alan Griffiths. Richard, our pastor and Alan led the course and were assisted by Sally and Pam Ellingham. The course initially started with six guests which reduced to five after a couple of sessions as one person was unable to continue for personal reasons. The format was to meet together for a pizza dinner, followed by an episode of the recently updated Alpha film series, and a discussion on the main theme of the episode and any other topics that the guests wished to explore. In summary, the course was very well received. The guests gave a very positive response and felt encouraged to continue on their individual journey of faith.

Gorseway Manor Residential Home and Nursing Home
This year the pastor of the church was contacted by the 'event's organisers' from the Nursing and Residential Homes in Gorseway, on Hayling Island. They were interested in having a monthly Church service, including communion for their residents. The pastor, supported by the leadership, decided to try and meet this request and services began in May. A team of three people lead the service. Services are in a traditional format and last for approximately 30 mins. They have been held monthly and include prayers, communion, singing and a short reflection. Attendances numbers fluctuate between 16-24 residents. They appear to enjoy the services. At Christmas we held a Christmas Carol service with 45 people attending. It was a wonderful community event greatly appreciated by staff and residents alike.

Cheybassa Care Home
Cheybassa is a care home on Hayling Island that has been visited by two church members on a monthly basis. The purpose of the visit is to provide a short church service for residents and staff. On completion of the service often there's an opportunity to chat and offer a listening ear to those in attendance.

Sadly, this year one of the team Vicki Hinks passed away. Thankfully, David Bithell, another church member stepped into the breach to help continue the work alongside Greg Osborne. In October Greg moved to South Africa leaving David to continue the work.

The staff and residents have been very welcoming and it is lovely to share with them over a cup of tea and a biscuit. They enjoy some singing and a short talk followed by a prayer. The services are kept short and to the point as the ability of the residents to concentrate for longer periods is difficult. This allows time to be able to speak to those individual residents who attend. Sadly, there has been a decrease in the number attending as a number have become bed ridden and also suffer from dementia.

Given this development it was thought that it would be beneficial to visit residents in their rooms to speak to and pray with or for them. Permission to do this was sought and given. Several residents gladly and willingly take advantage of this.

At Christmas we enjoyed a time of Carol singing, prayer and a few words of scripture. There were five church members in attendance, including Richard our Pastor and Ian and Jan providing music. Sadly, there were only three residents attending.

David proposes to continue visiting into the New Year in the hope that a few more residents will attend and of course endeavouring to visit one or two residents in their rooms for a chat and prayer. Continued prayer for this ministry is needed.

International Support and Outreach
There are several groups / organisations that benefit from financial support that is given by specific members of HIBC through the church.

Victors Church (VC)
Victors Church was established in 2010 by Pastor Lilian Nanteza. A church spiritually wealthy but financially poor. This was the beginning of Pastor Lillians ministry which over the years has continued to grow and expand. 2025 has been very busy.

VC managed to keep their heads above water at their first location on Entebbe Road, but when the pandemic hit, their landlord sold up and they had to make do with a makeshift structure in the garden of a friend of Pastor Lilian. The services were held here for two and half years. Then funding became available to purchase a piece of land in the Entebbe vicinity on 21/12/2022.

VC is now rent free, and free to build their church structure in their own time. Their first structure unfortunately was razed to the ground by a tropical storm, but within 8 days the congregation and ministers had come together and rebuilt it. This time they built it with heavier timbers. It is now a very strong structure of timber and corrugated tin sheets.

Historically VC have experienced various issues relating to a permanent church building – progressing from a make shift building to a self-built more robust building. At present they are constructing a perimeter wall for security. This is built with blocks they make themselves with a brick making machine which was kindly gifted to them.

They are an extremely resilient body of people, which comes from the unity of their Church. Congregation numbers are now growing, and they have approximately 40 children in the Sunday school.

Pastor Lilians heavy schedule is a typical one. This involves; Organising preaching and services; Leading praise and worship; Hospital call outs for pastoral support; Leading prayer meetings; Ministering at births-baptisms-weddings and funerals; Speaking at other churches and schools; Attending conventions / attending and overseeing the Mutima Outreach Ministry and Outreach visits.

Entebbe is a very densely populated area with strong competition from varying Christian Doctrine and other Faiths, but VC has achieved much in their 15 years. Their plans for the future is for growth (growth in numbers and more financial stability), more in house training of ministers, self-sufficiency and eventually sustainability.

Mutima Outreach Ministries
Mutima Outreach Ministries is a mission affiliated with VC set up in 2013 by Pastor Lilian after losing a very close friend to HIV/AIDS leaving her two children orphaned which is why this mission reaches out to local women infected by HIV.

The main aim of this organisation is to train women in vocational skills to obtain work and pull them out of financial burden and poverty. This is beneficial in several ways, for example their earnings enable them to put their children through school and assist them in other aspects of their lives. These women are incredibly resilient as they battle through HIV/AIDS, rape, abuse and illness. Their workshop has changed address over the years, but last year after reaching out to a lady in her 80's, Mutima was gifted a piece of her land. Again, this has resulted in Pastor Lilians Mission also being rent free.

My role has been to offer leadership and encouragement, to be the feet on the ground, and to help fund and oversee building projects, outreach visits, and projects such as gifting Bibles. The Mutima Ladies latest build project includes a shower and toilet block with a Bio-Digester and a complete purpose-built Bakery for Mutima. This helps to steer them towards self-sustainability. I have received endless support, encouragement, love and kindness from Hayling Island Baptist Church. My last visit was in September 2025, HIBC kindly covered all my travel costs and accommodation for which I was extremely grateful.

The African Medley
The African Medley comprises of four components:

i) His Banner Children's Home, Johannesburg, South Africa. Laura Ackerman & Roelof Ackerman have adopted 4 children and foster several others, often long term. The funds we send aid specifically with educational needs for the foster children as government aid does little to address special needs.

ii) Individuals, in Wesbank, South Africa. Through contact with Zukiswa Sitsha, support is offered to various individuals for education, medical crises, and various circumstances (e.g. critical property repairs, transport for the first month on a new job, etc.). Funding also goes towards a small initiative called ZCG that helps to provide 10 people with a bit of extra income by cleaning streets and planting roadside gardens when they are between jobs.

iii) Roadside Feeding Scheme, in Somerset West, South Africa. This ministry was begun by Colin van Os in 2017 under the umbrella of Coronation Ave Methodist, they have gone from feeding 200 families a week to 600 as of December 2025. They rely entirely on donations. Although they've been running at a deficit (funded by Colin personally), an upturn in employment numbers, strengthening of the economy and a drop in global maize prices have helped to bring this down. The food hampers are small, but Colin writes: "It is central to our mission to provide a sense of stability & hope to folks who feel so marginalised, vulnerable & invisible ... God is faithful ... The biblical principle that it is better to give than to receive is experienced every week by all who are involved!"

iv) Pastor Lilian of Mutima receives a very small income from her church and the proceeds of her own farm / shop go towards paying the individuals who run these for her. We thus assist her and her family with a contribution towards her monthly income. These funds are directed through "Mutima" so that the Gift Aid on this donation can be added to the Mutima funds.

Hayling Island Baptist Church
TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2025

The Past Year

In terms of being in date with all our administration the church is now back on track and have settled into a steady rhythm. We have streamlined our leadership meetings by writing standing 'set agenda's' to clearly reflect the business of Deacons and the business of Trustees. This year we appointed a new Treasurer and two new Deacons/Trustees. They have settled well into their new roles; however, as a leadership we have recognised that we need to increase the number of Deacons/Trustees. This will be done in the near future.

Although our membership has declined slightly, the church is still growing. Folk are willingly stepping up to the plate and contributing to the life of the church. Numbers attending on a weekly basis have been steadily maintained at 56. We have seen several new folks attending Sunday worship regularly. As a result, we have run two courses (The Life course and an Alpha course) aimed at those interested in exploring the Christian faith. Other new ventures included a monthly church / communion service in a local care home and an outreach carol service in the local shopping centre in Havant.

Future Vision

Listening to individuals in this community of believers I sense there is still a desire to see continued and consistent growth in the church. Truly there is a sense that God is going to do something wonderful at HIBC. As a leadership it is crucial that we capture this sense of expectation and use it to help deliver a vision of continued growth. At the start of my ministry here I spoke of our vision of growth being delivered in the following way: 'Growing up' as followers of Jesus; 'Growing Together' in Christian fellowship; and 'Growing Out' by reaching out into our community and the world with the Gospel. This is still our vision.

Financial Review

The charity's principal source of funding is from the regular giving of church members and where applicable the corresponding gift aid. Currently the church finances are healthy, a full and detailed financial report is attached.

Although our membership has declined slightly, the church is still growing. Folk are willingly stepping up to the plate and contributing to the life of the church. Numbers attending on a weekly basis have been steadily maintained at 56. We have seen several new folks attending Sunday worship regularly. As a result, we have run two courses (The Life course and an Alpha course) aimed at those interested in exploring the Christian faith. Other new ventures included a monthly church / communion service in a local care home and an outreach carol service in the local shopping centre in Havant.

At the end of the year the Charity had £95,364 available in cash fund, £31,608 more than in the prior year. The Net assets are in the value of £237,792, in gain by £23,693 compared to 2024.

TRUSTEES RESPONSIBILITIES

The Charities Act 2011 require the trustees to prepare financial statements for each financial year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees .........., Trustee.

Print name: .....SALLY GRIFFITHS.....

Date : 18.10.2026

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of Hayling Island Baptist Church on the accounts for the year ended 31st December 2025 set out on pages 10 to 18.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

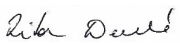
In the course of my examination, no matter has come to my attention

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

- proper accounting records are kept (in accordance with section 130 of the Act); and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Zita Derbak MAAT AATQB
Independent Examiners Ltd
The Grain Store, Hills Barns
Appledram Lane South
Chichester
PO20 7EG

Sign: 

Date: 20.10.2026

Hayling Island Baptist Church

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**TOTAL 2025 £**	**TOTAL 2024 £**
INCOMING RESOURCES						
Income and Endowments from:						
Donations and Legacies	2a	45,932	10,025	-	55,957	53,274
Charitable Activities	2b	-	-	19,788	19,788	18,878
Investments	2c	1,462	-	-	1,462	47
Other	2d	-	-	-	-	-
TOTAL		**47,394**	**10,025**	**19,788**	**77,207**	**72,199**
RESOURCES EXPENDED						
Expenditure on:						
Charitable Activities	3a	2,364	-	-	2,364	1,664
Other	3b	26,811	7,660	16,679	51,150	53,988
TOTAL		**29,175**	**7,660**	**16,679**	**53,514**	**55,652**
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		**18,219**	**2,365**	**3,109**	**23,693**	**16,547**
NET INCOME/(EXPENDITURE)		**18,219**	**2,365**	**3,109**	**23,693**	**16,547**
Transfers between funds		-		-	-	-
NET MOVEMENT IN FUNDS		**18,219**	**2,365**	**3,109**	**23,693**	**16,547**
RECONCILIATION OF FUNDS:						
Total Funds Brought Forward		204,358	315	9,426	214,099	197,552
TOTAL FUNDS CARRIED FORWARD		**222,577**	**2,680**	**12,535**	**237,792**	**214,099**

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 12 to 18 form part of these financial statements.

Hayling Island Baptist Church

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-25 Total £	31-Dec-24 Total £
Fixed Assets						
Tangible assets	7	132,110	-	-	132,110	132,344
Current Assets						
Stocks		-	-	-	-	-
Debtors	8	11,409	-	-	11,409	19,039
Cash at bank and in hand	9, 11, 12	80,149	2,680	12,535	95,364	63,756
Total Current Assets		**91,558**	**2,680**	**12,535**	**106,773**	**82,795**
Creditors: amounts falling due within one year	10	-1,091	-	-	-1,091	-1,040
NET CURRENT ASSETS		90,467	2,680	12,535	105,682	81,755
TOTAL ASSETS less current liabilities		**222,577**	**2,680**	**12,535**	**237,792**	**214,099**
Creditors: amounts falling due in more than one year		-	-	-	-	-
NET ASSETS		**222,577**	**2,680**	**12,535**	**237,792**	**214,099**
Funds of the Charity						
General Funds		222,577	-	-	222,577	204,358
Designated Funds	12	-	2,680	-	2,680	315
Restricted Funds	11	-	-	12,535	12,535	9,426
Total Funds		**222,577**	**2,680**	**12,535**	**237,792**	**214,099**

The financial statements on pages 10 and 11 were approved by the trustee, and authorised for issue on:

Date: 18th October 2026

Signature: .....

Print name : SALLY GRIFFITHS

Basis of preparation:

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity constitutes a public benefit entity as defined by FRS 102.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Material prior period adjustments

The charity overprovided for gift aid receivable during 2020-2023 in the value of £10,375. These claims are no longer receivable, therefore prior year adjustments were added. Please see Statetment of Financial Activities (Page 9), Balance sheet (Page 10), and Note 8 (Page 16).

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

INCOME

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:
· the charity becomes entitled to the income;
· it is more likely than not that the trustees will receive the resources; and
· the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated goods (continued)
The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Donated Services and Facilities
Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

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

Income from interest, royalties and dividends
This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment Gains and Losses
This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Insurance claims
Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Income from membership subscriptions
Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Expenditure and liabilities

The charity has opted to prepare its accounts using natural categories.

Liability Recognition
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs
Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Grants with Performance Conditions

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

Grants Payable without Performance Conditions
Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Employee benefits
Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost
The charity made no redundancy payments during the reporting period.

Deferred income
No material item of deferred income has been included in the accounts.

Creditors
The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities
A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Fixed Assets
Fixed assets are recognised when it is probable that future economic benefits will flow to the charity, and the cost of the asset can be measured reliably. The cost of a fixed asset includes its purchase price and any directly attributable costs of bringing the asset to working condition for its intended use. Fixed assets are only capitalised if the cost of the individual asset exceeds £2,000. Any purchase of an asset with a value of £2,000 or less will be treated as an expense in the financial year of purchase and will not be capitalised.

Depreciation Expense
Capitalised fixed assets will be depreciated over their useful economic lives, commencing from the date the asset is available for use. The charity will use a straight-line method for depreciation unless another method is deemed more appropriate for the specific asset. Depreciation rates will be reviewed periodically to ensure they remain appropriate.

Property will not be depreciated but revalued every 3 years.

Impairment
The charity will review the carrying value of its fixed assets annually to determine whether there is any indication of impairment. If an asset's carrying value exceeds its recoverable amount, an impairment loss will be recognised.

Disposal of assets
When a fixed asset is disposed of, the cost and accumulated depreciation will be removed from the balance sheet. Any gain or loss on disposal will be recognised in the Statement of Financial Activities.

Debtors
Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2. ANALYSIS OF INCOME	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**TOTAL 2025 £**	**TOTAL 2024 £**
a) Donations and Legacies						
Donations received - Regular		29,335	-	-	29,335	27,715
Donations received - Collections/Offering		7,714	-	-	7,714	10,386
Gift Aid		8,883	-	-	8,883	10,208
Gifts - Other	12	-	10,025	-	10,025	4,965
		45,932	**10,025**	**-**	**55,957**	**53,274**
b) Charitable Activities						
Hayling Holiday Lunches	11	-	-	19,788	19,788	18,878
		-	**-**	**19,788**	**19,788**	**18,878**
c) Investments						
Interest received		1,462	-	-	1,462	47
		1,462	**-**	**-**	**1,462**	**47**
d) Other Income						
Other income		-		-	-	-
		-	**-**	**-**	**-**	**-**

3. ANALYSIS OF EXPENDITURE	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**TOTAL 2025 £**	**TOTAL 2024 £**
a) Charitable Activities						
Minister's Stipend Cost	4	542	-	-	542	500
Community Activities		1,713	-	-	1,713	654
Speaker Fees and Expenses		109	-	-	109	-
Entertainment		-	-	-	-	510
		2,364	**-**	**-**	**2,364**	**1,664**
b) Other						
Rent - Church		5,289	-	-	5,289	5,856
Rent - Manse		-	-	-	-	-
Service charge - Manse		2,500	-	-	2,500	-
Rates and Ground Rent - Manse		2,458	-	-	2,458	4,892
Light, Power, Heating		1,971	-	-	1,971	1,232
Repairs & Maintenance		-	-	-	-	40
Audit & Accountancy fees		960	-	-	960	-
Printing, Postage, Stationery		384	-	-	384	756
IT Software and Consumable		167	-	-	167	241
Telephone & Mobile & Internet		486	-	-	486	494
Equipment & repairs		1,293	-	-	1,293	1,815
Legal & Professional fees		321	-	-	321	1,131
Insurance		354	-	-	354	319
Training		751	-	-	751	600
Charitable donations	12	6,037	7,660	-	13,697	8,440
General expenses		1,929	-	-	1,929	2,530
Subscriptions		1,249	-	-	1,249	1,114
Pension cost	5	-	-	-	-	132
Website cost		662	-	-	662	432
Hayling Holiday Lunches	11	-	-	16,679	16,679	23,964
		26,811	**7,660**	**16,679**	**51,150**	**53,988**

4. STAFF COSTS AND NUMBERS	**2025**	**2024**
	£	**£**
Gross Wages	542	500
Employer's National Insurance Costs	-	-
Pension Contributions	-	132
	542	632

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

Employees were engaged in the following activities:	**2025 TOTAL**	**2024 TOTAL**
Charitable Activities	1	1
	1	1

5. DEFINED CONTRIBUTION PENSION SCHEME AND DEFINED BENEFIT PENSION PLAN

Defined Contribution Pension Scheme
Amount of contributions recognised in the SOFA as an expense in 2025 was £0. (2024: £132) All of those relate to the minister's remuneration and are therefore recognised in the general fund under charitable activities.

6. TRUSTEES AND OTHER RELATED PARTIES

Rev R Elingham trustee was paid £542 for his additional role as a minister of the church in this financial year. (2024: £500)

In 2025 one trustees was reimbursed for their out of pocket expenses in the value of £1,149 (2024:2,449).

7. TANGIBLE FIXED ASSETS		**Unrestricted**	**Restricted**	**Total**
		£	**£**	**£**
Manse Property				
Cost	01-Jan-25	132,344	-	132,344
Additions		-	-	-
Cost at	31-Dec-25	132,344	-	132,344
Depreciation	01-Jan-25	-	-	-
Part Refund of purchase fees		234	-	234
Charge		-	-	-
Depreciation at	31-Dec-25	234	-	234
Net Book Value	31-Dec-25	**132,110**	-	**132,110**
Net Book Value	31-Dec-24	132,344	-	132,344

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
28th December 2025 and 2024 : None

8. DEBTORS AND PREPAYMENTS	Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Dec-25 £**	**Total 31-Dec-24 £**
Gift Aid	11,409	-	-	11,409	19,039
	11,409	**-**	**-**	**11,409**	**19,039**

9. CASH AT BANK AND IN HAND	Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Dec-25 £**	**Total 31-Dec-24 £**
Current Account	17,283	2,680	12,535	32,498	47,352
Deposit Account	62,866	-	-	62,866	16,404
	80,149	**2,680**	**12,535**	**95,364**	**63,756**

10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR	Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Dec-25 £**	**Total 31-Dec-24 £**
Independent Examiners Fees	960	-	-	960	960
Other Creditors	50	-	-	50	-
Payroll Accrual	81	-	-	81	80
	1,091	**-**	**-**	**1,091**	**1,040**

11. RESTRICTED FUNDS

CURRENT REPORTING PERIOD

	Balance 01-Jan-25 £	**Income £**	**Expenditure £**	**Transfers £**	**Balance 31-Dec-25 £**
Hayling Holiday Lunches	9,426	19,788	-16,679	-	12,535
	9,426	**19,788**	**-16,679**	**-**	**12,535**

PREVIOUS REPORTING PERIOD

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

Manse Deposit is restricted amount for the purchase of manse property. The purchase of manse property took place in February 2023 and by fulfilling the purpose these donations were given for, the restricted fund contribution has been capitalised and the value, therefore, transferred to unrestricted fund upon obtaining ownership of the manse property - see Statement of Financial Activities, page 8.

Hayling Holiday Lunches was set up to provide weekly food supplies to local families during school holidays whose children would normally receive free school meals.

The restricted funds are wholly represented by cash reserves of the charity.

12. DESIGNATED FUNDS

CURRENT REPORTING PERIOD

	Balance 01-Jan-25 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-25 £
Mutima fund	315	4,825	-4,000	-	1,140
Africa Medley fund	-	4,700	-3,460	-	1,240
Other fund	-	500	-200	-	300
	315	**10,025**	**-7,660**	**-**	**2,680**

	Balance 01-Jan-24 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-24 £
Mutima fund	-	1,355	-1,040	-	315
Africa Medley fund	-	2,800	-2,800	-	-
Other fund	-	810	-810	-	-
	-	**4,965**	**-4,650**	**-**	**315**

Mutima fund is supporting a local church in Uganda that we are closely involved with. Church members visit this church to take gifts and books as well as helping activities there.
Other fund (2024) was a one off donation to pay for medical expenses for the pastor of the Mutima church. (2025) Trustees' discretion.
Africa Medley fund is to support various church activities in South Africa.

13. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.