



Company registration number: 03063706

# BeaconLight Trust

a company limited by guarantee and not having a share capital

## **ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENT for the year ended 30th June 2024**

Registered Charity No. 1047046  
Registered Company No. 03063706

Registered and Operating Address: 150 High Street Banstead Surrey SM7 2NZ



**Company registration number: 03063706**

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

Directors (Trustees)	Rev Dr Paul Adams Dr Adrian Creighton (from 29 <sup>th</sup> July 2023) Mr Mark Jones Dr Nigel Paget Mr John Phillips
Company registration number	03063706
Charity registration number	1047046
Registered Office	150 High Street Banstead Surrey SM7 2NZ
Solicitors	Cowans Solicitors LLP 114 South Street Dorking Surrey RH4 2EZ



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**Company registration number: 03063706**

## **REPORT OF THE DIRECTORS**

The Directors present their report and the financial statements of the company for the year ended 30th June 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts.

### **Structure, Governance and Management**

BeaconLight Trust (the Trust) was incorporated as a company limited by guarantee on 1st June 1995 and is governed by the Memorandum and Articles of Association. The Trust is also registered with the Charity Commission. Directors are appointed by the members of the Trust. One third of the Directors retire by rotation each year and are eligible for re-election. The business of the Trust is managed by the Board of Directors.

### **Financial Review for year ending 30<sup>th</sup> June 2024**

Total income for the year amounted to £53,535 (£45,404 – 2023) and total expenditure was £101,655 (£83,907 – 2023). Support costs amounted to £4,063 (£4,170 – 2023). Total net assets of the Trust equalled £159,842 (£207,962 – 2023).

### **Summary of the Charity's Objects and Activities**

To promote the Christian faith as determined in the Holy Bible and the expression of the Christian faith through a lifestyle consistent with the Holy Bible.

Originally, the Trust fulfilled these objectives through the provision of face-to-face training courses, but in 2007 the decision was taken to make BeaconLight resources available through various media. Since 2007 the Trust has provided Biblical training and teaching resources for use by individuals and churches. Additionally, since 2010 the Trust has published other resources primarily for distribution to prisons.

The Directors confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities. All resources are provided free of charge to members of the public irrespective of the presence or absence of any protected characteristic.

In particular, the Directors are committed to enabling as many people as possible, anywhere in the world, to understand Biblical Christian faith and to put that faith into practice through the provision of:

- Daily (Monday to Friday) Biblical expository teaching access via email or app.
- Training / educative materials (available via our websites).
- An email correspondence service providing answers to questions about Biblical Christian faith and responses to pastoral issues.
- Printed resources.

The Trust's resources are designed to help people who are enquiring about the Christian faith as well as Christians who desire to grow in their faith.

## Directors

The Directors during the year were:

Rev Dr Paul Adams (Chairman)  
Dr Adrian (Rick) Creighton (from 29<sup>th</sup> July 2023)  
Mr Mark Jones  
Dr Nigel Paget  
Mr John Phillips

The Directors confirm that there is no person with significant control.

## Review of Activities

### 1. Overview

The main activities continued to be:

- ☐ Word@Work (W@W)  
This Bible based expository devotional resource delivered by email and App globally, currently to approximately 15,000 subscribers. (This represents a significant reduction over the last five years, following a decision to discontinue advertising in the light of the increased costs.)
- ☐ Books (Prison Resources)  
The distribution of books to prisons and to ministries working with 'ex-offenders' and the 'marginalised' in society.
- ☐ CrossCheck and Truth Unlocked (other languages)  
The translation and distribution in several languages, and supporting training courses.

### 2. Summary of the main achievements during the year

#### *Word@Work*

- This remains the core resource, reaching more than 15,000 subscribers - 11,500 by email and 4,000 using the App – notwithstanding the decrease mentioned above, as a result of the decision not to invest substantial funds in advertising.

#### *CrossCheck (CCK) and Truth Unlocked (TU) Overseas*

- ☐ Burma. Truth Unlocked was successfully translated into Burmese and 5,000 copies were distributed between a large number of churches. This was overseen by the Dean of a Bible college in the north west of Myanmar.
- ☐ Ethiopia. The printing and distribution of TU in Amharic and Oromiffa was delayed as the cost of printing locally proved to be prohibitive. Other options are currently being explored.
- Lawas and Sarawak have been using the Bahasa versions of CrossCheck and Truth Unlocked. Nigel and Jane Paget made two further visits to the Lawas MET's and the Buduk Aru Bible Colleges, to encourage the training of ministers and further disciple training.
- Nigeria. Our work is developing through Rick Creighton who joined the Board in July 2023 as Nigeria Ministries Director and, as of July 2024, is International Training Director. During the year, he authored a discipleship training workbook 'Grow in Christ' which will be field tested over the next 12 months, principally with his theological students.

## 2. Summary of the main achievements during the year (continued)

### *Books*

- The UK prisons were supplied with printed resources, including:
  - 11,300 books (to 70 prisons),
  - approximately 13,300 booklets,
  - 800 copies of autobiographies purchased from other publishers.
- There was continued strong demand from prisons in Kenya, Tanzania and, additionally, from prisons in DRC, Malawi and Uganda. In total, 4,000 copies of *Truth Unlocked* and *Prayers from Inside* were supplied.
- 800 copies of *Making Sense of Forgiveness* were used in Zimbabwe in a *Healing Through Forgiveness* course, primarily within prisons.
- 2,500 books and 3,000 booklets were supplied to Christian Literature Outreach in Australia for their ministry to prisons across Australia and New Zealand.
- *Inner Hope*, a collection of hymns and relevant scriptures, with short devotional narratives was published in December 2023.
- The booklet *The Hug*, was finalised and test-marketed and is scheduled for printing in July 2024. Initially planned for the homeless, it was modified to make it accessible to the prison population and as an evangelistic booklet for anybody who feels 'trapped by life'.

### *Marketing*

- Our monthly prayer newsletter continued, currently with 230 subscribers.

### *Mentoring*

- Paul Adams continued to mentor a number of individuals, principally church leaders, and helped churches in an advisory capacity.

### *Pastoral Grant*

- An investment grant of £5,800 was made to Victor Habila in Nigeria, a former student of Rick Creighton, enabling him to develop, under Rick's guidance, various 'tent-making' projects in farming. It is hoped that the eventual income will allow him to continue, and develop, his current ministry of promoting *Truth Unlocked* and training leaders in its use. During the year, Victor trained more than 50 seminary students and 100 youth camp leaders.

### *Website and W@W App*

- The Word@Work website code-base was upgraded to meet security requirements. Other changes were made to enable easier access to the content.
- The updated CrossCheck site went live with multilingual content, and updated visuals incorporated in the video.
- The W@W App code-base was updated for iOS to meet security requirements.

### *Administration and Governance*

- The trustees met four times during the year.
- The Directors are very grateful for the continued support of Nicola Goddard and Susan Cox (administration and marketing); Ruth Witchard (finance); Ben Desmond (print design and web maintenance and development); Andrew Beattie and Jan Hollinshead (W@W marketing campaigns) are available to provide support as needed; Tim Dobson (W@W apps).
- ChristChurch Banstead continued to make available a small amount of office space for the storage of archived materials.

### 3. Plans for future periods

#### *CrossCheck and Truth Unlocked (Overseas)*

- There will be further print runs of the Portuguese versions of both CCK and TU for distribution in Mozambique.
- There will be a further print run of the Nepalese version of TU.
- CCK has been translated in Spanish and, once checked, will be ready for printing and distribution.
- Other translations as viable opportunities are presented.

#### *Books*

- Work to continue on a compilation of testimonies, principally for distribution to prisons, with publication expected in late 2025.
- *Inner Struggles* to be reviewed and updated
- A RAF Edition of *Inner Struggles* in partnership with the Naval & Military Bible society.
- The publication of further testimony booklets in the *Now Free* series.

### **Beneficial Relationships**

At the end of the year, one of the Directors (Trustees), Nigel Paget was also a Trustee of ChristChurch Banstead. The Trust made a financial contribution to the Church in recognition of their use of the Church premises as its registered and postal address and for the storage of archives.

### **Reserves Policy**

The Directors' policy is not to accumulate available reserves unless deemed necessary or prudent prior to making a commitment to new ministries, projects, staff or facilities.

A legacy of £289,192 was received in 2020/1. At the time, it was anticipated that additional running costs, notably for the employment of staff, would be incurred in order to fulfil our partners' needs for resources. To date, the Directors and the small team of volunteers have continued to undertake all the work of the Trust. Nevertheless, the funds have continually reduced and, at 30<sup>th</sup> June 2024, stand at £159,842, reflecting the Directors' desire to use the funds to fulfil the Trust's charitable purposes.

### **Risks**

The Directors have considered the more significant risks to which the Trust is exposed, including financial misfeasance, personal data security, deliverability issues relating to W@W, the handling and warehousing of stock, distribution agreements and the 'run-off' professional liability risk relating to the former lifestyle counselling work.

### **The Report**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities. The report complies with the Memorandum and Articles of Association.

By Order of the Board

Revd Dr Paul Adams

A handwritten signature in dark ink, appearing to read "Paul Adams", written over a horizontal line.

Date:

14/01/2025



**Company registration number: 03063706**

## **Independent Examiner's Report**

**Accounts for the year ended 30<sup>th</sup> June 2024**

### **Respective responsibilities of the Trustees and the Examiner**

The charity's trustees are responsible for the preparation of the accounts and they consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

Examine the accounts under section 145 of the Charities Act  
to follow the procedures laid down in the general directions given by the Charity Commission  
(under section 145(5)(b) of the Charities Act, and  
to state whether particular matters have come to my attention.

### **Basis of the Independent Examiner's statement**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required for 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 connection with my examination, no material matter has come to my attention which gives me cause to believe that in, any material respect:

Accounting records were not kept in accordance with section 130 of the Charities Act, or the accounts do not accord with the accounting records

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

Date: 30<sup>th</sup> October 2024

A handwritten signature in blue ink, appearing to read "S. Hendy".

Signed:

Stephen Hendy  
Data Developments (UK) Ltd  
First Floor, The Chubb Building  
Fryer Street  
Wolverhampton, WV1 1HT

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH JUNE 2024

	Notes	Unrestricted Fund £	<u>Restricted Funds</u> Book Fund £	Special Projects £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
<b>INCOMING RESOURCES</b>						
Donations		38,742	8,122		46,864	41,744
Investment Income		6,671			6,671	3,660
<b>TOTAL INCOMING RESOURCES</b>		<b>45,413</b>	<b>8,122</b>		<b>53,535</b>	<b>45,404</b>
<b>RESOURCES EXPENDED</b>						
Cost of Charitable Activities					-	
Charitable Activities	1d	59,985	37,607		97,592	79,737
Other Expenditure	3	4,063	-		4,063	4,170
<b>TOTAL RESOURCES EXPENDED</b>		<b>64,048</b>	<b>37,607</b>		<b>101,655</b>	<b>83,907</b>
<b>NET INCOMING/OUTGOING RESOURCES</b>		<b>(18,635)</b>	<b>(29,485)</b>		<b>(48,120)</b>	<b>(38,503)</b>
<b>TRANSFERS BETWEEN FUNDS</b>	7	(30,000)	30,000			
<b>NET MOVEMENT IN FUNDS</b>		<b>(48,635)</b>	<b>515</b>	<b>0</b>	<b>(48,120)</b>	<b>(38,503)</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>206,203</b>	<b>1,759</b>		<b>207,962</b>	<b>246,465</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>157,568</b>	<b>2,274</b>		<b>159,842</b>	<b>207,962</b>

## BALANCE SHEET FOR THE YEAR ENDED 30TH JUNE 2024

	Notes	Unrestricted Fund	Restricted Funds Book	Special Projects	TOTAL FUNDS 2024	TOTAL FUNDS 2023
		£	£	£	£	£
<b>Fixed Assets</b>						
Tangible Assets						
<b>Current Assets</b>						
Stock of Resources	5		300		300	300
Debtors and Prepayments	8	3,809	920		4,729	3,750
Cash at bank and in hand	7	159,759	1,582		161,341	208,690
<b>Total Current Assets</b>		<b>163,568</b>	<b>2,802</b>		<b>166,370</b>	<b>212,740</b>
<b>Creditors: due within one year</b>	9	6,000	528		6,528	4,778
<b>NET CURRENT ASSETS</b>		157,568	2,274		159,842	207,662
<b>TOTAL ASSETS less current liabilities</b>		<b>157,568</b>	<b>2,274</b>		<b>159,842</b>	<b>207,962</b>
<b>Creditors: due in more than one year</b>		-	-		-	-
<b>NET ASSETS</b>		<b>157,220</b>	<b>2,274</b>		<b>159,842</b>	<b>207,962</b>
<b>FUNDS OF THE CHARITY</b>						
General Funds		157,568			157,568	206,203
Restricted Funds			2,274		2,274	1,759
<b>TOTAL FUNDS</b>		<b>157,568</b>	<b>2,274</b>		<b>159,842</b>	<b>207,962</b>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

For the year ending 30 June 2022 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

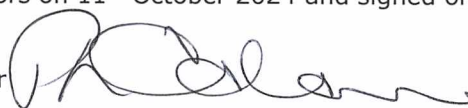
Director's responsibilities:

- The members have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board of directors on 11<sup>th</sup> October 2024 and signed on their behalf by

Dr PN Adams, Executive Director



Date: 14/01/2025



**Company registration number: 03063706**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30TH JUNE 2024**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

**Basis of preparation**

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

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

The Charity has claimed exemptions available in Section 1a of FRS 102 not to prepare a cash flow statement since it is a small charity.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Recognition of Incoming Resources**

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

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

**Incoming Resources with Related Expenditure**

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

**Donations and Gifts**

These are reflected in the accounts in the year in which they are received. Income from Gift Aid donations is grossed up to reflect the tax recoverable, and this gross figure is included in the accounts as income.

**Stocks of Resources**

Almost all the charity's printed resources are distributed free of charge. A nominal figure of £300 has been included to reflect the possible income from resources sold.

**Volunteer Help**

The Trust is heavily dependent on voluntary help. No value is attributed to this in the accounts.

**Taxation**

The Company is exempt from taxation in accordance with Part 10 of the Income Tax Act 2007 and so has no liability to corporation tax.

**Constitution**

The Company is limited by guarantee and each member is under covenant to contribute a sum not exceeding £1 in circumstances as set out in Clause 6 of the Memorandum & Articles of Association.

**Governance Costs**

This comprises all expenditure directly related to compliance with constitutional and statutory requirements and any other costs which cannot be treated as charitable expenditure.

**Expenditure**

This is shown on an accruals basis.

**Charitable Expenditure**

This comprises all expenditure directly related to the objects of the Trust.

**Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the charity on receipt.

**Depreciation Expense**

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

Furniture & Equipment	25%
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There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.



Company registration number: 03063706

NOTES TO THE ACCOUNTS (Continued)  
FOR THE YEAR ENDED 30TH JUNE 2024

	Unrestricted Fund	Restricted Funds Book	Special Projects	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
<b>2. INCOMING RESOURCES</b>					
<b>a) Donations and Legacies</b>					
Donations	34,933	7,202	-	42,135	36,204
Gift Aid Tax Reclaimed	3,809	920	-	4,729	5,269
Trading Activities	-	-	-	-	271
Other Income	-	-	-	-	-
	<b>38,742</b>	<b>8,122</b>	<b>-</b>	<b>46,864</b>	<b>41,744</b>
<b>b) Investment Income</b>					
Interest from Investments	6,671			6,671	3,660
	<b>6,671</b>			<b>6,671</b>	<b>3,660</b>
<b>4. RESOURCES EXPENDED</b>					
<b>INCOMING RESOURCES</b>					
<b>a) Charitable Activities</b>					
Distribution costs of W@W	20,445			20,445	6,068
Distribution costs of W@W (Urdu)	-			-	6,100
Marketing	1,200			1,200	1,399
General Printing	3,528			3,528	225
CAF Fees	247			247	191
Website/email	7,248			7,248	13,389
Other IT costs	1,904			1,904	415
CCK/TU Other Languages	19,613			19,613	19,866
Pastoral Grant	5,800			5,800	
Sundries	-			-	-
<b>Restricted Funds:</b>					
<i>Book Fund</i>					
Book printing and design: UK		17,435		17,435	10,750
Book printing and design: Overseas		3,062		3,062	5,009
Book purchases		1,427		1,427	1,331
<i>Inside Time</i> articles		5,788		5,788	6,202
Storage and Distribution		9,985		9,985	6,291
<i>Special Projects</i>					2,500
<b>b) Charitable Activities: Support Costs</b>					
Subscriptions	285			285	285
Insurance	469			469	479
Administrative Support	3,046			3,046	3,394
Governance Costs:					
Independent Examination Fee	250			250	300
Legal & Professional Fees	13			13	13
	<b>64,048</b>	<b>37,607</b>	<b>-</b>	<b>101,655</b>	<b>84,207</b>

Company registration number: 03063706

This page does not form part of the statutory financial statements.

## NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 30TH JUNE 2024

### 5. RESTRICTED FUNDS

	Balance B/F £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	Balance C/F £
<b>CURRENT FINANCIAL YEAR</b>						
Book Fund	1,759	8,122	37,607		30,000	2,274
Special Projects	-	-	-		-	-
	<b>1,759</b>	<b>8,122</b>	<b>37,607</b>		<b>30,000</b>	<b>2,274</b>
<b>PREVIOUS FINANCIAL YEAR</b>						
Book Fund	1,357	4,485	29,583		25,487	1,759
	<b>1,357</b>	<b>4,485</b>	<b>29,583</b>		<b>25,487</b>	<b>1,759</b>

The restricted fund relates to the publication and distribution of books for prisons. The funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

### 6. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

	Unrestricted Fund	Restricted Fund Book	Other	TOTAL 2024	TOTAL 2023
<b>7. CASH AT BANK AND IN HAND</b>					
Barclays - Current	965	1,582		2,547	3,104
Aldermore Bank	11,086			11,086	29,600
Cambridge & Counties Bank	30,000			30,000	40,000
Redwood Bank	50,000			50,000	50,000
United Trust Bank	67,708			67,708	85,986
	<b>159,759</b>	<b>1,582</b>		<b>161,341</b>	<b>208,690</b>
<b>8. DEBTORS AND PREPAYMENTS</b>					
Gift Aid	3,809	920		4,729	3,750
	<b>3,809</b>	<b>920</b>		<b>4,729</b>	<b>3,750</b>



**Company registration number: 03063706**

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**NOTES TO THE ACCOUNTS (Continued)  
FOR THE YEAR ENDED 30TH JUNE 2024**

	Unrestricted Fund	Restricted Funds Book	Special Projects	TOTAL 2024	TOTAL 2023
<b>9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR</b>					
InterSend		528		528	401
Independent Examiners Ltd					
Ben Desmond	5,750			5,750	4,377
Data Developments	250			250	300
	<b>6,000</b>	<b>528</b>	<b>0</b>	<b>6,528</b>	<b>5,078</b>

**10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The Charity held no long term liabilities during this or the previous financial period.

**11. STAFF COSTS AND NUMBERS**

The Charity did not employ any members of staff during this or the previous financial period.

**12. CAPITAL AND RESERVES**

The Charity is a Company Limited by Guarantee (03063706) and it is a charity registered with the Charity Commission (1047046). It does not have a Share capital and has no income subject to Corporation Tax.

	30-June 24	30-June 23
	£	£
Profit / Deficit for the financial year	(48,120)	(38,503)
Other Recognised Gains	-	-
	<b>(48,120)</b>	<b>(38,503)</b>
Balance Brought Forward	207,962	246,465
Closing Funds	<b>159,842</b>	<b>207,962</b>

**13. TRUSTEES AND OTHER RELATED PARTIES**

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

**14. 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 Directors' report. The Directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.