

THE BEACON CHURCH HERNE BAY

England & Wales · Charity number 1052692

Details

Other names	THE BEACON CHURCH
Status	Registered
Legal form	Charitable company
Company number	03150244
Registered	1996-02-07
Register	View on the Charity Commission register

Contact

Address	The Beacon Centre 78 Sea Street Herne Bay Kent CT6 8QE
Phone	01227361336
Email	info@beaconhernebay.org.uk
Website	www.beaconhernebay.org.uk

Activities

Objects: THE ADVANCEMENT OF RELIGION AND THE FURTHERANCE OF ANY OTHER CHARITABLE PURPOSE OF THE BEACON CHURCH HERNE BAY.

Activities: Religious activities

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Area of benefit: HERNE BAY
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£80,684	£89,919	-	-
2024-05-31	£83,865	£91,533	-	-
2023-05-31	£83,523	£73,451	-	-
2022-05-31	£64,004	£66,936	-	-
2021-05-31	£59,431	£62,491	-	-

Trustees

Name	Role	Appointed
Beverley Jane Cooke		2017-06-26
Jennie Marie Dunn		2021-10-25
John Way		2017-06-26
Pauline Diana Szczerbicki		2025-12-17
Peter George Stanley		2020-08-03

THE BEACON CHURCH HERNE BAY

England & Wales - Charity number 1052692

Accounts

THE BEACON CHURCH HERNE BAY TRUSTEES ANNUAL REPORT

1st June 2024 – 31st May 2025

Registered Charity Number: 1052692

Principal Address: 78 Sea Street Herne Bay CT6 8QE

Charity Trustees:

Mr Michael Norman (Chair)
Mr John Way
Mrs Beverley Cooke
Mr Peter Stanley
Mrs Jennie Dunn

Secretary to the Trustees:

Mr Paul Chandler

Governing Document:

Memorandum and Articles of Association incorporated 24th January amended on 14 January 1997 and 2nd June 1997.

The Beacon Church Herne Bay is a Company Limited by Guarantee and not having a Share Capital. Company Number: 3150244

Trustee Selection:

Trustees are appointed by the existing trustees in consultation with the Church leadership.

Charitable Objects:

The advancement of religion and the furtherance of any other charitable purpose of The Beacon Church Herne Bay.

Our membership remained strong during the period and we continued to hold meeting on Sundays at Vibe night club on Herne Bay Sea Front and also at the Beacon Centre premises in Sea Street. Regarding the latter, in addition to our own meetings, bookings from outside organisations showed a small increase, providing income to help off-set our Sunday hire costs.

Our programme included small group gatherings in homes and regular virtual meetings being conducted on Zoom. Financial support from members showed a small decrease on the previous year.

Our employees continued at one full-time elder and part-time Children's and Youth workers. All employees are subject to an annual review and their performance has proved to be of a high standard.

We have continued to provide a debt counselling service in association with Christians Against Poverty, where clients are seen in their homes.

Tots and Teas, the once-a-week meeting for parents with babies and young children has remained popular and provided good contact with families outside our church membership

We continued to support Christian education in schools in and around Canterbury through the Canterbury Christian Schools' Work Trust And contribute to home and overseas missions concerned with orphan support and children's shelters in Vietnam and China and Bible translation work in Uganda.

At home, a number of young people and leaders attended the annual, week-long, Newday event at the Norfolk showground in August, for worship and teaching. They joined around 7,000 young people gathered from around the country. Also, many attended an all-age camping festival held on Trinity Park Showground in Ipswich.

In addition, financial support has been given through our affiliation to Relational Mission, which is part of the wider Newfrontiers family of churches, for church planting at home and overseas and relief of the poor.

Our overall contribution from general funds to all of these causes amounted to around 12.2% of our income raised largely by church member donations.

We continued the year with one full-time paid elder and two unpaid. We continued to highlight our Children and Vulnerable Adults Safeguarding policy, providing refresher training at regular intervals On Sundays, opportunities to serve on various teams were provided, including Set-up, Worship, PA, Song Projection, Children's and Young people's groups, and Prayer Ministry.

Our income is largely through the generous giving of our members and a smaller amount from the letting of our premises. Our performance for the year showed a deficit of (£8,953). We expect, with careful management, to be able to support our essential activities and charitable giving for the coming year and absorb any increase the rent paid for the Sunday hire of Vibe. Also, we have a part-time cleaner for the Sea Street premises.


Policy on Reserves:


The reserve fund of £5000 includes an allowance to cover any possible staff redundancy.

Details of any funds in deficit.

Not Applicable

Trustee Signatures:

Name: BEVERLEY COOKE Signature: 

Name: PETER STANCEY Signature: 

Registered number: 03150244

**THE BEACON CHURCH HERNE BAY
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

Mazuma

The Beacon Church Herne Bay Contents

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**The Beacon Church Herne Bay
Company Information
For The Year Ended 31 May 2025**

Directors	Beverley Cooke Jennie Dunn Michael Norman Peter Stanley John Way
Secretary	Paul Chandler
Company Number	03150244
Registered Office	78 Sea Street Herne Bay Kent CT6 8QE
Accountants	Mazuma Dragon House Princes Way Bridgend Industrial Estate Bridgend CF31 3AQ

**The Beacon Church Herne Bay
Company No. 03150244
Directors' Report For The Year Ended 31 May 2025**

The directors present their report and the financial statements for the year ended 31 May 2025.

Directors

The directors who held office during the year were as follows:

Beverley Cooke
Jennie Dunn
Michael Norman
Peter Stanley
John Way

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

By order of the board



Paul Chandler

Company Secretary
27/10/2025

**The Beacon Church Herne Bay
Accountant's Report
For The Year Ended 31 May 2025**

Report of the Accountant to the directors of The Beacon Church Herne Bay

These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the year ended 31 May 2025.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the Balance Sheet you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give "a true and fair view".

You have determined that the company is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the director for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

27/10/2025

Mazuma
Dragon House Princes Way
Bridgend Industrial Estate
Bridgend
CF31 3AQ

**The Beacon Church Herne Bay
Profit and Loss Account
For The Year Ended 31 May 2025**

	Notes	2025 £	2024 £
TURNOVER		80,684	83,538
Cost of sales		<u>(11,521)</u>	<u>(14,172)</u>
GROSS PROFIT		69,163	69,366
Administrative expenses		(78,398)	(77,741)
Fair value gains on investment properties		<u>-</u>	<u>288,867</u>
OPERATING (LOSS)/PROFIT		(9,235)	280,492
Other interest receivable and similar income		<u>282</u>	<u>327</u>
(LOSS)/PROFIT FOR THE FINANCIAL YEAR		<u><u>(8,953)</u></u>	<u><u>280,819</u></u>

The notes on pages 6 to 7 form part of these financial statements.

**The Beacon Church Herne Bay
Balance Sheet
As At 31 May 2025**

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		300,792		301,058
			300,792		301,058
CURRENT ASSETS					
Cash at bank and in hand		9,876		18,562	
		9,876		18,562	
Creditors: Amounts Falling Due Within One Year	5	(529)		(528)	
NET CURRENT ASSETS (LIABILITIES)			9,347		18,034
TOTAL ASSETS LESS CURRENT LIABILITIES			310,139		319,092
NET ASSETS			310,139		319,092
Profit and Loss Account			310,139		319,092
SHAREHOLDERS' FUNDS			310,139		319,092

For the year ending 31 May 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

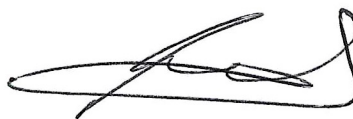
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board



Beverley Cooke
Director
27/10/2025



Peter Stanley
Director
27/10/2025

The notes on pages 6 to 7 form part of these financial statements.

**The Beacon Church Herne Bay
Notes to the Financial Statements
For The Year Ended 31 May 2025**

1. General Information

The Beacon Church Herne Bay is a private company, limited by shares, incorporated in England & Wales, registered number 03150244. The registered office is 78 Sea Street, Herne Bay, Kent, CT6 8QE.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0%
Plant & Machinery	25% RB
Computer Equipment	25% RB

3. Average Number of Employees

Average number of employees, including directors, during the year was: 5 (2024: 5)

4. Tangible Assets

	Land & Property			
	Freehold	Plant & Machinery	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 June 2024	299,995	13,712	8,090	321,797
As at 31 May 2025	299,995	13,712	8,090	321,797
Depreciation				
As at 1 June 2024	-	13,584	7,155	20,739
Provided during the period	-	32	234	266
As at 31 May 2025	-	13,616	7,389	21,005
Net Book Value				
As at 31 May 2025	299,995	96	701	300,792
As at 1 June 2024	299,995	128	935	301,058

The Beacon Church Herne Bay
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

5. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	1	-
Other creditors	528	528
	<u>529</u>	<u>528</u>

6. Share Capital

**The Beacon Church Herne Bay
Trading Profit and Loss Account
For The Year Ended 31 May 2025**

	2025		2024	
	£	£	£	£
TURNOVER				
Hire of church building		5,559		5,081
Gift aid		52,368		56,399
Offerings		19,826		18,863
Other income		2,931		3,195
		80,684		83,538
COST OF SALES				
Childrens work	2,618		2,166	
Conferences & training	47		153	
Gifts	6,695		9,635	
Community initiatives	1,111		1,168	
Associations	1,050		1,050	
		(11,521)		(14,172)
GROSS PROFIT		69,163		69,366
Administrative Expenses				
Wages and salaries	49,199		46,987	
Employers pensions - defined contributions scheme	2,952		2,808	
Staff training	196		2,160	
Staff entertaining	943		504	
Travel expenses	422		685	
Rent	10,400		10,050	
Rates	143		126	
Light and heat	2,457		2,425	
Cleaning	488		822	
Computer software costs	-		678	
Repairs, renewals and maintenance	3,127		3,667	
Insurance	1,895		1,661	
Speakers	200		-	
Printing	667		868	
Advertising and marketing costs	-		245	
Telecommunications	444		425	
Accountancy fees	528		528	
Subscriptions	2,920		2,253	
Bank charges	61		60	
Depreciation of plant and machinery	32		43	
Depreciation of computer equipment	234		311	
Sundry expenses	1,090		435	
		(78,398)		(77,741)
Fair value gains on investment properties	-		288,867	
		-		288,867
OPERATING (LOSS)/PROFIT		(9,235)		280,492

...CONTINUED

**The Beacon Church Herne Bay
Trading Profit and Loss Account (continued)
For The Year Ended 31 May 2025**

Other interest receivable and similar income

Bank interest receivable

282

327

282

327

(LOSS)/PROFIT FOR THE FINANCIAL YEAR

(8,953)

280,819



Section A Independent Examiner's Report

Report to the trustees	The Beacon Church Herne Bay		
On accounts for the year ended	31 st May 2025	Charity no (if any)	1052692
	Set out on pages 1 - 7 <small>(remember to include the page numbers of additional sheets)</small>		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/05/2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below *~~) which gives me cause to believe that in, any material respect:

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

* Please delete the words in the brackets if they do not apply.

Signed: H Ward Date: 4/11/25

Name: H Ward

Relevant professional qualification(s) or body: AAT

(if any):

--

Address:

Dragon House, Princes Way, Bridgend Industrial Estate,

Bridgend CF31 3AQ

Section B

Disclosure

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

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

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THE BEACON CHURCH HERNE BAY

England & Wales - Charity number 1052692

Accounts

THE BEACON CHURCH HERNE BAY TRUSTEES ANNUAL REPORT

1st June 2023 – 31st May 2024

Registered Charity Number: 1052692

Principal Address: 78 Sea Street Herne Bay CT6 8QE

Charity Trustees:

Mr Michael Norman (Chair)
Mr John Way
Mrs Beverley Cooke
Mr Peter Stanley
Mrs Jennie Dunn

Secretary to the Trustees:

Mr Paul Chandler

Governing Document:

Memorandum and Articles of Association incorporated 24th January amended on 14 January 1997 and 2nd June 1997.

The Beacon Church Herne Bay is a Company Limited by Guarantee and not having a Share Capital. Company Number: 3150244

Trustee Selection:

Trustees are appointed by the existing trustees in consultation with the Church leadership.

Charitable Objects:

The advancement of religion and the furtherance of any other charitable purpose of The Beacon Church Herne Bay.

Our membership remained strong during the period and we continued to hold meeting on Sundays at Vibe night club on Herne Bay Sea Front and also at the Beacon Centre premises in Sea Street. Regarding the latter, in addition to our own meetings, bookings from outside organisations showed a small increase, providing income to help off-set our Sunday hire costs.

Our programme included small group gatherings in homes and regular virtual meetings being conducted on Zoom. Financial support from members showed an increase on the previous year.

Our employees continued at one full-time elder and part-time Children's and Youth workers. Although the Children's and Youth workers were funded from special pledges in a previous year, they are now funded in full from our regular income. All employees are subject to an annual review and their performance has proved to be of a high standard.

We have continued to provide a debt counselling service in association with Christians Against Poverty, where clients are seen in their homes.

Parent Share, a scheme for parents with young children where clothes and equipment are collected, has closed after three years of helping local families

Tots and Teas, the once-a-week meeting for parents with babies and young children has remained popular and provided good contact with families outside our church membership

We continued to support Christian education in schools in and around Canterbury through the Canterbury Christian Schools' Work Trust And contribute to home and overseas missions concerned with orphan support and children's shelters in Vietnam and China and Bible translation work in Uganda.

At home, a number of young people and leaders attended the annual, week long, Newday event at the Norfolk showground in August, for worship and teaching. They joined around 7,000 young people gathered from around the country.

In addition, financial support has been given through our affiliation to Relational Mission, which is part of the wider Newfrontiers family of churches, for church planting at home and overseas and relief of the poor.

Our overall contribution from general funds to all of these causes amounted to around 14% of our income raised largely by church member donations.

We continued the year with one full-time paid elder and two unpaid. One Trustee resigned during the year and another was appointed, maintaining the number at five and a new Chair was appointed. We established a new Children's Safeguarding policy and investigated many new healthy practices. We expanded our pastoral care team and established a new Prayer Team to be available on Sundays, providing cover on a rota basis.

Our income is largely through the generous giving of our members and a smaller amount from the letting of our premises. Our performance for the year showed an operating deficit of £8,048 Accounts show a profit of £280,819 due to a gain of financial assets of £288,867. This gain of financial assets is due to an updated valuation of Sea Street Building (Known as Beacon Centre) now currently valued at £299,995.

We expect, with careful management, to be able to support our essential activities and charitable giving for the coming year and absorb any increase the rent paid for the Sunday hire of Vibe. Also, we have a part-time cleaner for the Sea Street premises. We undertook a major repair to the flat roof area of the Sea Street building at a cost of £3,000.

Policy on Reserves:

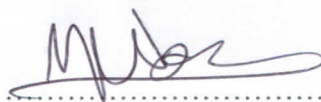
The reserve fund of £5000 includes an allowance to cover any possible staff redundancy.

Details of any funds in deficit.

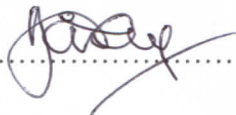
Not Applicable

Signatures

Michael Norman (Chairman of Trustees)



John Way (Trustee)



Registration number: 03150244

The Beacon Church Herne Bay
Annual Report and Unaudited Financial Statements
for the Year Ended 31 May 2024

C W W Ltd
B3 Clover House
Harvey Drive
John Wilson Business Park
Whitstable
Kent
CT5 3QZ

The Beacon Church Herne Bay

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The Beacon Church Herne Bay

Company Information

Directors Ms Beverley Jane Cooke
Mr John Colin Way
Mrs Jennie Dunn
Mr Peter George Stanley
Mr Michael James Norman

Company secretary Mr Paul Victor Chandler

Registered office 78 Sea Street
Herne Bay
Kent
CT6 8QE

Accountants C W W Ltd
B3 Clover House
Harvey Drive
John Wilson Business Park
Whitstable
Kent
CT5 3QZ

The Beacon Church Herne Bay
(Registration number: 03150244)
Balance Sheet as at 31 May 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	4	301,058	12,545
Current assets			
Cash at bank and in hand		18,562	26,737
Creditors: Amounts falling due within one year	5	(528)	(1,008)
Net current assets		18,034	25,729
Net assets		319,092	38,274
Capital and reserves			
Retained earnings		319,092	38,274
Shareholders' funds		319,092	38,274

For the financial year ending 31 May 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

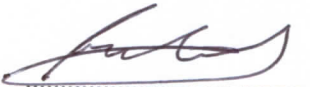
These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 22 July 2024 and signed on its behalf by:



 Ms Beverley Jane Cooke
 Director



 Mr Peter George Stanley
 Director

The Beacon Church Herne Bay

Notes to the Unaudited Financial Statements for the Year Ended 31 May 2024

1 General information

The company is a private company limited by share capital, incorporated in United Kingdom.

The address of its registered office is:

78 Sea Street

Herne Bay

Kent

CT6 8QE

These financial statements were authorised for issue by the Board on 22 July 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Going concern

The financial statements have been prepared on a going concern basis.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

The Beacon Church Herne Bay

Notes to the Unaudited Financial Statements for the Year Ended 31 May 2024

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
	25% RB

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 3 (2023 - 3).

The Beacon Church Herne Bay

Notes to the Unaudited Financial Statements for the Year Ended 31 May 2024

4 Tangible assets

	Land and buildings £	Plant and machinery £	Office equipment £	Total £
Cost or valuation				
At 1 June 2023	11,128	13,712	8,090	32,930
Revaluations	288,867	-	-	288,867
At 31 May 2024	<u>299,995</u>	<u>13,712</u>	<u>8,090</u>	<u>321,797</u>
Depreciation				
At 1 June 2023	-	13,541	6,844	20,385
Charge for the year	-	43	311	354
At 31 May 2024	<u>-</u>	<u>13,584</u>	<u>7,155</u>	<u>20,739</u>
Carrying amount				
At 31 May 2024	<u>299,995</u>	<u>128</u>	<u>935</u>	<u>301,058</u>
At 31 May 2023	<u>11,128</u>	<u>171</u>	<u>1,246</u>	<u>12,545</u>

Included within the net book value of land and buildings above is £299,995 (2023 - £11,128) in respect of freehold land and buildings.

5 Creditors

Creditors: amounts falling due within one year

	2024 £	2023 £
Due within one year		
Accruals and deferred income	<u>528</u>	<u>1,008</u>



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
The Beacon Church Herne Bay

On accounts for the year
ended

31st May 2024

Charity no
(if any)

1052692

Set out on pages

1-7

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/05/2024.

Responsibilities and
basis of report

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

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

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

* Please delete the words in the brackets if they do not apply.

Signed:

CS McLaren

Date:

22/7/24

Name:

Christine McLaren

Relevant professional
qualification(s) or body

ATT

(if any):

--

Address:

B3 Clover House, Harvey Drive, Chestfield, Kent CT5 3QZ

Section B

Disclosure

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

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

--

THE BEACON CHURCH HERNE BAY

England & Wales - Charity number 1052692

Accounts

THE BEACON CHURCH HERNE BAY
TRUSTEES ANNUAL REPORT

1st June 2022 – 31st May 2023

Registered Charity Number: 1052692

Principal Address: 78 Sea Street Herne Bay CT6 8QE

Charity Trustees:

Mr David Tarr
Mr John Way
Mrs Beverley Cooke
Mr Peter Stanley
Mrs Jennie Dunn
Mr Michael Norman

Secretary to the Trustees:

Mr Paul Chandler

Governing Document:

Memorandum and Articles of Association incorporated 24th January amended on 14 January 1997 and 2nd June 1997.

The Beacon Church Herne Bay is a Company Limited by Guarantee and not having a Share Capital. Company Number: 3150244

Trustee Selection:

Trustees are appointed by the existing trustees in consultation with the Church leadership.

Charitable Objects:

The advancement of religion and the furtherance of any other charitable purpose of The Beacon Church Herne Bay.

We continued to hold meeting on Sundays at Vibe night club, where attendance showed a small increase over the year, and also at the Beacon Centre premises in Sea Street. Regarding the latter, in addition to our own meetings, bookings from outside organisations showed a small increase, providing income to help off-set our Sunday hire costs.

We are pleased to report that our membership numbers were maintained. Our programme included small group gatherings in homes and regular virtual meetings being conducted on Zoom. Financial support from members showed a significant increase on the previous year.

In the Autumn, we put to the members a proposal to employ our Children's worker and Youth worker one day a week, commencing in the January. This would require an increase in income and we invited the members to pledge gifts to cover at least one year of the additional cost. We are please to report that this was met in full and by the end of the year the regular general income had risen such that the expectation was that the funds for the new posts would be sustained beyond the initial year.

We have continued to provide a debt counselling service in association with Christians Against Poverty, with home visits fully resumed.

Parent Share, a scheme for parents with young children where clothes and equipment are collected and made available on a loan, or permanent basis, continued.

We continued to support Christian education in schools in and around Canterbury. And contribute to home and overseas missions concerned with orphan support and street children employment schemes in Vietnam and China and Bible translation work in Uganda.

At home, a number of young people and leaders attended the annual, week long, Newday event at the Norfolk showground in August, for worship and teaching. They joined around 7,000 young people gathered from around the country.

In addition, financial support has been given through our affiliation to Relational Mission, which is part of the wider Newfrontiers family of churches, for church planting at home and overseas and relief of the poor.

Our overall contribution from general funds to all of these causes amounted to around 13.25% of our income raised largely by church member donations.

We continued the year with one full-time paid elder and two unpaid. One Trustee resigned during the year and another was appointed, maintaining the number at five. We reviewed and up-dated our Staff Policy document during the year.

Our income is largely through the generous giving of our members and a smaller amount from the letting of our premises. Our performance for the year showed a surplus £9,600 We expect, with careful management, to be able to support our essential activities and charitable giving for the coming year and absorb an increase the rent paid for the Sunday hire of Vibe. Also, towards the end of the year we employed a part-time cleaner for the Sea Street premises.

Looking ahead, there are some repairs needed to the Sea Street building which will be included in the budget for the following year.

Policy on Reserves:

The reserve fund of £5000 includes an allowance to cover any possible staff redundancy.

Details of any funds in deficit.

Not Applicable

Signatures:

John Way (Trustee) 

Beverley Cooke (Trustee) 

Registration number: 03150244

The Beacon Church Herne Bay
Annual Report and Unaudited Financial Statements
for the Year Ended 31 May 2023

C W W Ltd
149-151 Mortimer Street
Herne Bay
Kent
CT6 5HA

The Beacon Church Herne Bay

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The Beacon Church Herne Bay

Company Information

Directors Ms Beverley Jane Cooke
Mr John Colin Way
Mr David John Tarr
Mrs Jennie Dunn
Mr Peter George Stanley
Mr Michael James Norman

Company secretary Mr Paul Victor Chandler

Registered office 78 Sea Street
Herne Bay
Kent
CT6 8QE

Accountants C W W Ltd
149-151 Mortimer Street
Herne Bay
Kent
CT6 5HA

The Beacon Church Herne Bay

(Registration number: 03150244)

Balance Sheet as at 31 May 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	3	12,545	13,017
Current assets			
Cash at bank and in hand		26,737	16,161
Creditors: Amounts falling due within one year	4	<u>(1,008)</u>	<u>(504)</u>
Net current assets		<u>25,729</u>	<u>15,657</u>
Net assets		<u>38,274</u>	<u>28,674</u>
Capital and reserves			
Retained earnings		<u>38,274</u>	<u>28,674</u>
Shareholders' funds		<u>38,274</u>	<u>28,674</u>

For the financial year ending 31 May 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 11 November 2023 and signed on its behalf by:



Ms Beverley Jane Cooke
Director



Mr Peter George Stanley
Director

The notes on pages 3 to 5 form an integral part of these financial statements.

The Beacon Church Herne Bay

Notes to the Unaudited Financial Statements for the Year Ended 31 May 2023

1 General information

The company is a private company limited by share capital, incorporated in United Kingdom.

The address of its registered office is:

78 Sea Street
Herne Bay
Kent
CT6 8QE

These financial statements were authorised for issue by the Board on 11 November 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Going concern

The financial statements have been prepared on a going concern basis.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

The Beacon Church Herne Bay

Notes to the Unaudited Financial Statements for the Year Ended 31 May 2023

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
	25% RB

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

3 Tangible assets

	Land and buildings £	Plant and machinery £	Office equipment £	Total £
Cost or valuation				
At 1 June 2022	11,128	13,712	8,090	32,930
At 31 May 2023	11,128	13,712	8,090	32,930
Depreciation				
At 1 June 2022	-	13,484	6,429	19,913
Charge for the year	-	57	415	472
At 31 May 2023	-	13,541	6,844	20,385
Carrying amount				
At 31 May 2023	11,128	171	1,246	12,545
At 31 May 2022	11,128	228	1,661	13,017

Included within the net book value of land and buildings above is £11,128 (2022 - £11,128) in respect of freehold land and buildings.

The Beacon Church Herne Bay

Notes to the Unaudited Financial Statements for the Year Ended 31 May 2023

4 Creditors

Creditors: amounts falling due within one year

	2023 £	2022 £
Due within one year		
Accruals and deferred income	<u>1,008</u>	<u>504</u>

5 Share capital

6 Dividends



Section A

Independent Examiner's Report

Report to the trustees

The Beacon Church Herne Bay

On accounts for the year
ended

31st May 2023

Charity no
(if any)

1052692

Set out on pages

1 - 7

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and
basis of report

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

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

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

* Please delete the words in the brackets if they do not apply.

Signed:

C S McLaren

Date:

28.11.23

Name:

MRS C.S. McLAREN

Relevant professional
qualification(s) or body

Association of Taxation Technicians A.T.T.

(if any):

Address:

149-151 MORTIMER STREET
HERNE BAY, KENT
CT6 5HA

Section B

Disclosure

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

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

THE BEACON CHURCH HERNE BAY

England & Wales - Charity number 1052692

Accounts

THE BEACON CHURCH HERNE BAY TRUSTEES ANNUAL REPORT

June 2021 – May 2022

Registered Charity Number: 1052692

Principal Address: 78 Sea Street Herne Bay CT6 8QE

Charity Trustees:

Mr David Tarr
Mr John Way
Mrs Beverley Cooke
Mr Peter Stanley
Mrs Jennie Dunn

Secretary to the Trustees:

Mr Paul Chandler

Governing Document:

Memorandum and Articles of Association incorporated 24th January amended on 14 January 1997 and 2nd June 1997.
The Beacon Church Herne Bay is a Company Limited by Guarantee and not having a Share Capital. Company Number: 3150244

Trustee Selection:

Trustees are appointed by the existing trustees in consultation with the Church leadership.

Charitable Objects:

The advancement of religion and the furtherance of any other charitable purpose of The Beacon Church Herne Bay.

Following the lifting of Coronavirus restrictions, towards the end of the previous year, we resumed in-person meetings, both on Sundays at Vibe night club and the Beacon Centre premises in Sea Street. Regarding the latter, in addition to our own meetings, we started to once again take bookings from outside organisations which increased throughout the year, providing income to help off-set our Sunday hire costs.

We are pleased to report that our membership numbers did not significantly suffer as a result of the previous year's Pandemic restrictions, due largely to maintaining personal pastoral care and various virtual meetings being conducted on Zoom. Financial support from members showed a small increase on the previous year.

In February of 2022, a Health and Safety policy was developed and published covering the Beacon Centre and other areas and copies of the Policy were made available to all users. Toward the end of the financial year, essential electrical work was carried out at the Beacon Centre to bring the installation up to current standards.

We have continued to provide a debt counselling service in association with Christians Against Poverty, with home visits fully resumed.

Street Pastors patrols on Friday evenings, which were shared with other churches in the town, which were ceased due to Coronavirus restrictions, were resumed briefly, but it was soon determined that the streets were considerably quieter than when the service was first introduced. Therefore, with the agreement of the other churches the service was closed down.

Parent Share, a scheme for parents with young children where clothes and equipment are collected and made available on a loan, or permanent basis, continued.

We continued to support Christian education in schools in and around Canterbury. And contribute to home and overseas missions concerned with orphan support and street children employment schemes in Vietnam and China and Bible translation work in Uganda

In addition, financial support has been given through our affiliation to Relational Mission, which is part of the wider Newfrontiers family of churches, for church planting at home and overseas and relief of the poor

Our overall contribution from general funds to all of these causes amounted to around 14% of our income raised largely by church member donations.

We continued the year with one full-time paid elder and two unpaid. One Trustee resigned during the year and another was appointed, maintaining the number at five.

Our income is largely through the generous giving of our members and a smaller amount from the letting of our premises when this is possible. Our performance for the year showed a deficit of £2,932. We expect, with careful management, to be able to support our essential activities and charitable giving for the coming year.

Policy on Reserves:

The reserve fund of £5000 includes an allowance to cover any possible staff redundancy.

Details of any funds in deficit:

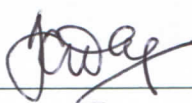
Inflows in comparison to Outflows for the financial showed a deficit of £2,932. This deficit was covered by balance of funds in hand over and above £5,000 reserve.

Signatures:

David Tarr (Chairman of Trustees) :-



John Way (Trustee) :-



Registration number: 03150244

The Beacon Church Herne Bay
Annual Report and Unaudited Financial Statements
for the Year Ended 31 May 2022

C W W Ltd
149-151 Mortimer Street
Herne Bay
Kent
CT6 5HA

The Beacon Church Herne Bay

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The Beacon Church Herne Bay

Company Information

Directors Mr Peter George Stanley
Ms Beverley Jane Cooke
Mr John Colin Way
Mr David John Tarr
Mrs Jennie Dunn

Company secretary Mr Paul Victor Chandler

Registered office 78 Sea Street
Herne Bay
Kent
CT6 8QE

Accountants C W W Ltd
149-151 Mortimer Street
Herne Bay
Kent
CT6 5HA

The Beacon Church Herne Bay

Directors' Report for the Year Ended 31 May 2022

The directors present their report and the financial statements for the year ended 31 May 2022.

Directors of the company

The directors who held office during the year were as follows:

Mr Peter George Stanley

Ms Beverley Jane Cooke

Mr John Colin Way

Mrs Annette Saunders (ceased 30 September 2021)

Mr David John Tarr

Mrs Jennie Dunn (appointed 25 October 2021)

Principal activity

The principal activity of the company is Church

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 7 November 2022 and signed on its behalf by:



Mr Paul Victor Chandler
Company secretary

**Accountants' Report to the Board of Directors on the Preparation of the
Unaudited Statutory Accounts of
The Beacon Church Herne Bay
for the Year Ended 31 May 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The Beacon Church Herne Bay for the year ended 31 May 2022 as set out on pages 4 to 10 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of The Beacon Church Herne Bay, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of The Beacon Church Herne Bay and state those matters that we have agreed to state to the Board of Directors of The Beacon Church Herne Bay. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Beacon Church Herne Bay and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that The Beacon Church Herne Bay has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of The Beacon Church Herne Bay. You consider that The Beacon Church Herne Bay is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of The Beacon Church Herne Bay. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....
C W W Ltd
149-151 Mortimer Street
Herne Bay
Kent
CT6 5HA
7 November 2022

The Beacon Church Herne Bay

Profit and Loss Account for the Year Ended 31 May 2022

	Note	2022 £	2021 £
Turnover		64,004	59,431
Cost of sales		<u>(11,035)</u>	<u>(11,607)</u>
Gross profit		52,969	47,824
Administrative expenses		<u>(55,901)</u>	<u>(50,884)</u>
Operating loss		<u>(2,932)</u>	<u>(3,060)</u>
Loss before tax	3	<u>(2,932)</u>	<u>(3,060)</u>
Loss for the financial year		<u><u>(2,932)</u></u>	<u><u>(3,060)</u></u>

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

The notes on pages 8 to 10 form an integral part of these financial statements.

The Beacon Church Herne Bay

Statement of Comprehensive Income for the Year Ended 31 May 2022

	2022 £	2021 £
Loss for the year	<u>(2,932)</u>	<u>(3,060)</u>
Total comprehensive income for the year	<u><u>(2,932)</u></u>	<u><u>(3,060)</u></u>

The Beacon Church Herne Bay

(Registration number: 03150244) Balance Sheet as at 31 May 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	4	13,017	13,647
Current assets			
Cash at bank and in hand		16,161	18,439
Creditors: Amounts falling due within one year	5	<u>(504)</u>	<u>(480)</u>
Net current assets		<u>15,657</u>	<u>17,959</u>
Net assets		<u>28,674</u>	<u>31,606</u>
Capital and reserves			
Retained earnings		<u>28,674</u>	<u>31,606</u>
Shareholders' funds		<u>28,674</u>	<u>31,606</u>

For the financial year ending 31 May 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 7 November 2022 and signed on its behalf by:



Mr Peter George Stanley
Director



Mr David John Tarr
Director

The notes on pages 8 to 10 form an integral part of these financial statements.

The Beacon Church Herne Bay

Statement of Changes in Equity for the Year Ended 31 May 2022

	Retained earnings £	Total £
At 1 June 2021	31,606	31,606
Loss for the year	<u>(2,932)</u>	<u>(2,932)</u>
At 31 May 2022	<u>28,674</u>	<u>28,674</u>
	Retained earnings £	Total £
At 1 June 2020	34,666	34,666
Loss for the year	<u>(3,060)</u>	<u>(3,060)</u>
At 31 May 2021	<u>31,606</u>	<u>31,606</u>

The Beacon Church Herne Bay

Notes to the Unaudited Financial Statements for the Year Ended 31 May 2022

1 General information

The company is a private company limited by share capital, incorporated in United Kingdom.

The address of its registered office is:

78 Sea Street

Herne Bay

Kent

CT6 8QE

These financial statements were authorised for issue by the Board on 7 November 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

The Beacon Church Herne Bay

Notes to the Unaudited Financial Statements for the Year Ended 31 May 2022

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
	25% RB

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

3 Loss before tax

Arrived at after charging/(crediting)

	2022	2021
	£	£
Depreciation expense	<u>629</u>	<u>839</u>

The Beacon Church Herne Bay

Notes to the Unaudited Financial Statements for the Year Ended 31 May 2022

4 Tangible assets

	Land and buildings £	Plant and machinery £	Office equipment £	Total £
Cost or valuation				
At 1 June 2021	11,128	13,712	8,090	32,930
At 31 May 2022	11,128	13,712	8,090	32,930
Depreciation				
At 1 June 2021	-	13,408	5,875	19,283
Charge for the year	-	76	554	630
At 31 May 2022	-	13,484	6,429	19,913
Carrying amount				
At 31 May 2022	11,128	228	1,661	13,017
At 31 May 2021	11,128	304	2,215	13,647

Included within the net book value of land and buildings above is £11,128 (2021 - £11,128) in respect of freehold land and buildings.

5 Creditors

Creditors: amounts falling due within one year

	2022 £	2021 £
Due within one year		
Accruals and deferred income	504	480

6 Share capital

The Beacon Church Herne Bay

Detailed Profit and Loss Account for the Year Ended 31 May 2022

	2022 £	2021 £
Turnover (analysed below)	64,004	59,431
Cost of sales (analysed below)	<u>(11,035)</u>	<u>(11,607)</u>
Gross profit	<u>52,969</u>	<u>47,824</u>
Gross profit (%)	82.76%	80.47%
Administrative expenses		
Employment costs (analysed below)	(37,065)	(35,448)
Establishment costs (analysed below)	(10,979)	(8,532)
General administrative expenses (analysed below)	(7,130)	(5,990)
Finance charges (analysed below)	(98)	(75)
Depreciation costs (analysed below)	<u>(629)</u>	<u>(839)</u>
	<u>(55,901)</u>	<u>(50,884)</u>
Operating loss	<u>(2,932)</u>	<u>(3,060)</u>
Loss before tax	<u><u>(2,932)</u></u>	<u><u>(3,060)</u></u>

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

The Beacon Church Herne Bay

Detailed Profit and Loss Account for the Year Ended 31 May 2022

	2022 £	2021 £
Turnover		
Hire of church building	3,363	420
Gift aid	41,997	35,955
Other revenue	5,750	2,815
Interest received	2	7
Offerings	12,892	20,234
	<u>64,004</u>	<u>59,431</u>
Cost of sales		
Childrens work	(1,374)	(597)
Conferences and training	(54)	(395)
Gifts	(4,540)	(4,105)
Community initiatives	(1,777)	(1,710)
Associations	(3,290)	(4,800)
	<u>(11,035)</u>	<u>(11,607)</u>
Employment costs		
Wages and salaries (excluding directors)	(35,386)	(35,149)
Visiting speakers	(150)	(225)
Staff training	(1,160)	-
Travelling	(369)	(74)
	<u>(37,065)</u>	<u>(35,448)</u>
Establishment costs		
Rent	(7,650)	(5,700)
Rates	(102)	(144)
Licences	-	(547)
Light, heat and power	(929)	(342)
Insurance	(1,457)	(1,437)
Repairs and renewals	(801)	(362)
General maintenance	(40)	-
	<u>(10,979)</u>	<u>(8,532)</u>

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

The Beacon Church Herne Bay

Detailed Profit and Loss Account for the Year Ended 31 May 2022

	2022 £	2021 £
General administrative expenses		
Telephone and fax	(599)	(562)
Office expenses	(802)	-
Computer software and maintenance costs	(525)	(377)
Printing, postage and stationery	(473)	(2,404)
Trade subscriptions	(2,927)	(2,048)
Sundry expenses	(1,192)	(119)
Advertising	(108)	-
Accountancy fees	(504)	(480)
	<u>(7,130)</u>	<u>(5,990)</u>
Finance charges		
Bank charges	(98)	(75)
	<u>(98)</u>	<u>(75)</u>
Depreciation costs		
Depreciation of plant and machinery (owned)	(76)	(101)
Depreciation of office equipment (owned)	(553)	(738)
	<u>(629)</u>	<u>(839)</u>

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



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
The Beacon Church Herne Bay

**On accounts for the year
ended**

31st May 2022

**Charity no
(if any)**

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended / MM / YYYY.

**Responsibilities and
basis of report**

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

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

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

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

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

* Please delete the words in the brackets if they do not apply.

Signed: CS McHaven

Date: 8-11-22

Name: MRS C.S. MCHAVEN CWW LTD.

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

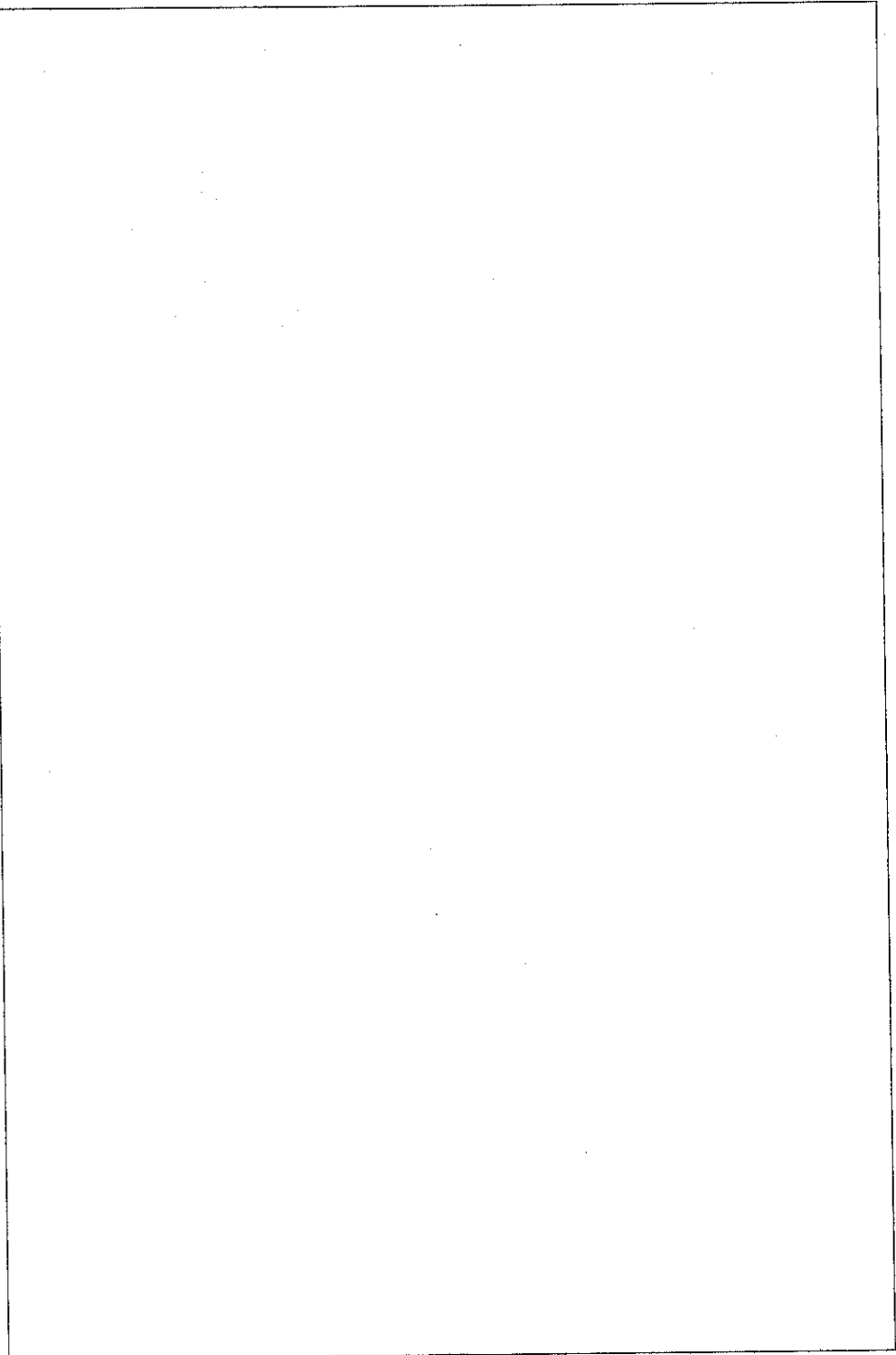
A.T.T.

Address:

149-151 MOLTIMER STREET
HERNE BAY, KENT
CT6 5HA

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

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



THE BEACON CHURCH HERNE BAY

England & Wales - Charity number 1052692

Accounts

THE BEACON CHURCH HERNE BAY TRUSTEES ANNUAL REPORT

June 2020 – May 2021

Registered Charity Number: 1052692

Principal Address: 78 Sea Street Herne Bay CT6 8QE

Charity Trustees:

Mrs Annette Saunders
Mr David Tarr
Mr John Way
Mrs Beverley Cooke
Peter Stanley

Secretary to the Trustees:

Mr Paul Chandler

Governing Document:

Memorandum and Articles of Association incorporated 24th January amended on 14 January 1997 and 2nd June 1997.

The Beacon Church Herne Bay is a Company Limited by Guarantee and not having a Share Capital. Company Number: 3150244

Trustee Selection:

Trustees are appointed by the existing trustees in consultation with the Church leadership.

Charitable Objects:

The advancement of religion and the furtherance of any other charitable purpose of The Beacon Church Herne Bay.

For this whole financial year, we have been operating under Coronavirus restrictions, resulting in the continued closure of our in-person Sunday morning worship meetings at Vibe night club. Partly because of equipment stored at Vibe and also to maintain the goodwill of the owners, we began the year paying the full rent. But because by November 21 the restrictions of the pandemic were still ongoing, we reduced our rent payments to half, with the agreement of the owners. We also continued not to use our Sea Street building, for ourselves and for hire.

In spite of losing income from our building, the continued support of our members has ensured that we have remained financially sound.

We have used technology to maintain contact with our members and various virtual meetings, including Sunday services, have carried on using Zoom. We have continued to provide a debt counselling service in association with Christians Against Poverty, albeit with some restrictions. For example, whereas clients were previously seen in their homes, for most of the year, appointments have been by telephone. However, recent easing of lockdown will result in the resumption of face-to-face appointments.

Street Pastors patrols on Friday evenings, which were shared with other churches in the town, did not resume due to Coronavirus. However, plans are in place to resume the service early in the new financial year

Before lock-down we planned to introduce a help scheme for parents with young children where clothes and equipment are collected and made available on a loan, or permanent basis. More storage space has been provided for this by installing two new walk-in cupboards at our premises. We will commence the New Year with ample stocks of clothes and equipment and we will be looking for a good up-take for the service with the lifting of restrictions.

In spite of restrictions, we have continued to support home and overseas missions concerned with Christian education in schools, orphan support and street children employment schemes in Vietnam and China

In addition, financial support has been given through our affiliation to Relational Mission, which is part of the wider Newfrontiers family of churches, for church planting at home and overseas and relief of the poor

Our overall contribution from general funds to all of these causes amounted to around 16% of our income raised largely by church member donations.

We started the year with one full-time paid elder and three unpaid, but in the October, one longstanding un-paid elder retired, leaving three elders. Trustees have remained at five for the year

Our income is largely through the generous giving of our members and a smaller amount from the letting of our premises when this is possible. It has been encouraging that this year, in spite of a loss of hire income and loss of regular Sunday offering income, our performance for the year just showed a small deficit of £3,060. We expect, with careful management, to be able to support our essential activities and charitable giving for the coming year.

Policy on Reserves:

The reserve fund of £5000 includes an allowance to cover any possible staff redundancy.

Details of any funds in deficit.

None



.....David Tarr – Director/Trustee



.....Peter Stanley – Director/Trustee

Report of the Directors and
Unaudited Financial Statements for the Year Ended 31st May 2021
for
The Beacon Church Herne Bay

Contents of the Financial Statements
for the Year Ended 31st May 2021

	Page
Company Information	1
Report of the Directors	2
Income Statement	3
Balance Sheet	4
Notes to the Financial Statements	5
Chartered Accountants' Report	7
Detailed Income and Expenditure Account	8

The Beacon Church Herne Bay

Company Information
for the Year Ended 31st May 2021

DIRECTORS:

Mrs A Saunders
D J Tarr
Ms B J Cooke
J C Way
P G Stanley

SECRETARY:

P V Chandler

REGISTERED OFFICE:

78 Sea Street
Herne Bay
Kent
CT6 8QE

REGISTERED NUMBER:

03150244 (England and Wales)

ACCOUNTANTS:

CWW Chartered Accountants
149-151 Mortimer Street
Herne Bay
Kent
CT6 5HA

The Beacon Church Herne Bay

Report of the Directors
for the Year Ended 31st May 2021

The directors present their report with the financial statements of the company for the year ended 31st May 2021.

DIRECTORS

The directors shown below have held office during the whole of the period from 1st June 2020 to the date of this report.

Mrs A Saunders
D J Tarr
Ms B J Cooke
J C Way

Other changes in directors holding office are as follows:

P G Stanley - appointed 3rd August 2020

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



P V Chandler - Secretary

17th September 2021

The Beacon Church Herne Bay

Income Statement
for the Year Ended 31st May 2021

	Notes	31.5.21 £	31.5.20 £
TURNOVER		59,424	69,440
Cost of sales		<u>11,607</u>	<u>13,126</u>
GROSS SURPLUS		47,817	56,314
Administrative expenses		<u>50,884</u>	<u>52,992</u>
OPERATING (DEFICIT)/SURPLUS	4	(3,067)	3,322
Interest receivable and similar income		<u>7</u>	<u>25</u>
(DEFICIT)/SURPLUS BEFORE TAXATION		(3,060)	3,347
Tax on (deficit)/surplus		<u>-</u>	<u>-</u>
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		<u><u>(3,060)</u></u>	<u><u>3,347</u></u>

The notes form part of these financial statements

Balance Sheet
31st May 2021

	Notes	31.5.21 £	£	31.5.20 £	£
FIXED ASSETS					
Tangible assets	5		13,647		14,486
CURRENT ASSETS					
Cash at bank and in hand		18,439		20,660	
CREDITORS					
Amounts falling due within one year	6	<u>480</u>		<u>480</u>	
NET CURRENT ASSETS			<u>17,959</u>		<u>20,180</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>31,606</u></u>		<u><u>34,666</u></u>
RESERVES					
Income and expenditure account			<u>31,606</u>		<u>34,666</u>
			<u><u>31,606</u></u>		<u><u>34,666</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st May 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 17th September 2021 and were signed on its behalf by:



P G Stanley - Director



D J Tarr - Director

Notes to the Financial Statements
for the Year Ended 31st May 2021

1. **STATUTORY INFORMATION**

The Beacon Church Herne Bay is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance and not provided

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2020 - 1).

4. **OPERATING (DEFICIT)/SURPLUS**

The operating deficit (2020 - operating surplus) is stated after charging:

	31.5.21	31.5.20
	£	£
Depreciation - owned assets	839	1,119
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31st May 2021

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1st June 2020 and 31st May 2021	32,930
DEPRECIATION	
At 1st June 2020	18,444
Charge for year	839
At 31st May 2021	19,283
NET BOOK VALUE	
At 31st May 2021	13,647
At 31st May 2020	14,486

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.21 £	31.5.20 £
Other creditors	480	480

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
The Beacon Church Herne Bay

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The Beacon Church Herne Bay for the year ended 31st May 2021 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of The Beacon Church Herne Bay, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of The Beacon Church Herne Bay and state those matters that we have agreed to state to the Board of Directors of The Beacon Church Herne Bay, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Beacon Church Herne Bay and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that The Beacon Church Herne Bay has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of The Beacon Church Herne Bay. You consider that The Beacon Church Herne Bay is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of The Beacon Church Herne Bay. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

CWW Chartered Accountants
149-151 Mortimer Street
Herne Bay
Kent
CT6 5HA

22nd September 2021

The Beacon Church Herne Bay

Detailed Income and Expenditure Account
for the Year Ended 31st May 2021

	31.5.21		31.5.20	
	£	£	£	£
Turnover				
Hire of church building	420		3,763	
Other	2,815		11,364	
Gift Aid	35,955		33,860	
Offerings	20,234		20,453	
	<u> </u>	59,424	<u> </u>	69,440
Cost of sales				
Childrens work	597		1,782	
Conferences and training	395		1,264	
Gifts	4,105		3,878	
Community Initiatives	1,710		1,222	
Associations	4,800		4,980	
	<u> </u>	11,607	<u> </u>	13,126
GROSS SURPLUS		47,817		56,314
Other income				
Deposit account interest		7		25
		<u> </u>		<u> </u>
		47,824		56,339
Expenditure				
Wages	35,149		32,480	
Rates and water	144		-	
Hire of Premises	5,700		8,414	
Telephone	562		96	
Printing, postage & stationery	2,404		616	
Advertising	-		92	
Travelling	74		840	
Garden maintenance	-		50	
Visiting speakers	225		325	
Refreshments	-		497	
Repairs and renewals	362		1,994	
Computer costs	377		44	
Cleaning	-		303	
Light and heat	342		2,042	
Insurance	1,437		1,482	
Licences	547		13	
Sundry expenses	119		95	
Subscriptions	2,048		1,920	
Accountancy	480		510	
	<u> </u>	49,970	<u> </u>	51,813
		<u> </u>		<u> </u>
		(2,146)		4,526
Finance costs				
Bank charges		75		60
		<u> </u>		<u> </u>
Carried forward		(2,221)		4,466

This page does not form part of the statutory financial statements

The Beacon Church Herne Bay

Detailed Income and Expenditure Account
for the Year Ended 31st May 2021

	31.5.21		31.5.20	
	£	£	£	£
Brought forward		(2,221)		4,466
Depreciation				
Plant and machinery	101		135	
Computer equipment	738		984	
	<u> </u>	839	<u> </u>	1,119
NET (DEFICIT)/SURPLUS		<u><u>(3,060)</u></u>		<u><u>3,347</u></u>



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
The Beacon Church Herne Bay

**On accounts for the year
ended**

31st May 2021

**Charity no
(if any)**

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended / MM / YYYY.

**Responsibilities and
basis of report**

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

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

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

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

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

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

19/10/21

Name:

Michael Curd

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

Address:

CWW CHARTERED ACCOUNTANTS
149-151 MORTIMER STREET
HERNE BAY, KENT CT6 5HA
Tel: 01227 366265 Fax: 01227 372957
Email: michael.curd@cwwaccountants.com
Web: www.cwwaccountants.com

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

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

OWW CHARTERED ACCOUNTANTS
1st FLOOR, 121 NORTHAM STREET
HERNE BAY, KENT CT18 7HR
Tel: 01222 366211 Fax: 01222 312881
Email: enquiries@www.oww.co.uk
Web: www.oww.co.uk