

Charity Registration No. 1055109

Company Registration No. 03177916 (England and Wales)

**BEACON HOUSE MINISTRIES**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**



11 De Grey Square  
De Grey Road  
Colchester  
Essex  
CO4 5YQ

## BEACON HOUSE MINISTRIES

### CONTENTS

---

	<b>Page</b>
Company information	1
Trustees report	2 - 5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9 - 10
Notes to the financial statements	11 - 27

---

## BEACON HOUSE MINISTRIES

### LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	F J Sheppard	
	B J Roberts	
	J Lambert	
	N J Young	
	C N Bennett	
	R Harris	
	R Greeves	(Appointed 2 September 2024)
<b>Secretary</b>	C N Bennett	
<b>Charity number</b>	1055109	
<b>Company number</b>	03177916	
<b>Registered office</b>	36 Lexden Road Colchester Essex England CO3 3RF	
<b>Independent examiner</b>	TC Group 11 De Grey Square De Grey Road Colchester Essex CO4 5YQ	

## **BEACON HOUSE MINISTRIES**

### **TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT)**

#### **FOR THE YEAR ENDED 31 MARCH 2025**

---

The trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

##### **The Objectives of the Charity are as stated below:**

'Beacon House Ministries exists to provide Christ-centred love, hope and acceptance to those who are homeless or without permanent accommodation. By engaging with them, and working together, we aim to positively impact and transform their lives, enabling them to realise their full potential - bringing hope to the lost through the love of Jesus.'

The work at Beacon House started in March 1996 and a team of paid and volunteer workers carry out the functions of the Charity. All staff are committed to the principles of the Christian faith in accordance with the Charity policy. At the end of the year there were 10 employed staff and 26 regular volunteers working at Beacon House. The work was also supported by student placements from Colchester Institute and Essex, Suffolk, and Anglia Ruskin Universities.

It is important to state that although we are a 'faith based' Christian charity, we welcome Guests of all faiths, or no faith, and treat everyone exactly the same. That approach applies equally to all the other eight protected characteristics, i.e. age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, sex, and sexual orientation.

The Day Centre and Primary Health Centre are conveniently located on Crouch Street and offer a very wide range of services, tailored to each individual. Healthcare services include two drop-in clinics, vaccinations, nurse consultations, sexual health services, cervical screening and needle exchange. Welfare services include breakfast and hot lunch, tea and coffee throughout the day, a barber, postal services, a computer suite, showers, laundry facilities and help with alcoholism and smoking cessation. Through our association with the Essex Law Clinic, we are also able to offer our Guests a degree of legal guidance.

Given that our aim is to walk with, and empower, our Guests on the journey towards self-fulfilled and independent lives, through our Occupational Therapy team (Senior OT plus an OT Assistant) we provide help with their personal development which includes life skill training and occupational therapy (both internal and external activities). Full health and wellbeing assessments are also provided using the nationally recognised Outcomes Star programme and this enables our Guests to move forward into healthier and more stable lives.

## **BEACON HOUSE MINISTRIES**

### **TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2025**

---

Beacon House also works very closely with a number of other organisations including Colchester Emergency Night Shelter, Emmaus, NACRO, Sanctuary Housing, Essex Law Clinic, Colchester Food Bank, Phoenix Futures, Alcoholics Anonymous, Colchester Borough Homes, Open Door, Open Road, STaRS and Job CentrePlus. We also interact, as appropriate, with the Police and Probation Service, with whom we enjoy a very good working relationship.

#### **Public benefit**

The directors have regard to the public benefit general guidance issued by the Charity Commission. They believe that the description of the Company's activities in this annual report evidence that those activities carry out the Company's objects for the public benefit.

#### **Achievements and performance**

##### **Developments in the Current Year**

As mentioned last year, over the past 4-5 years we have been gradually shifting our model from one that was predominantly based on free handouts, without too many questions asked, to one of significant Guest engagement.

Whilst this has not been without its challenges, particularly with those who knew Beacon House of old, the outcomes are demonstrably better. Given that our goal for every Guest is to help them move from a position of being 'stuck' (whatever 'stuck' looks like for that particular individual) to living a self-fulfilled, independent life, everything we say and everything we do must contribute positively towards that goal.

We will walk the road with anybody, but we absolutely will not walk it for them – and that means they have to be honest, and they have to engage in a very positive way.

Doing things for people who can do those same things themselves is not helpful at all – it simply disempowers them, creates dependencies and fails to take them forward in life. Only by participation and contribution is real transformation made and, time and time again, we are proving that by the approach we now take.

As with any forward-looking organisation, we are continually evaluating what we offer against the current need and ensuring it remains 'fit for purpose'. Sometimes that evaluation leads us to make evolutionary changes, i.e. tweaking an existing service or activity to make it produce better Guest outcomes, and sometimes that evaluation leads to revolution, i.e. we scrap something that once worked but no longer does, and we utilise our resources for something else that does indeed give us the outcomes we desire.

Our relationship with partners continues to grow as we, together, recognise that each has something to offer the other, to the benefit of the community we seek to serve.

The most exciting partnership, certainly in terms of lives changed, is our continuing work with Hope House (the Adam Project) in Lowestoft. This residential rehabilitation charity for men, is run by a very dedicated team, all of whom have lived experience of addiction. Eleven of our Guests have either been, or currently are, at Hope House, and in over 80% of cases the outcomes, either completed by moving on or still there, have been positive. Lives have been changed in really positive ways, and we look forward to this continued partnership resulting in permanent freedom from addiction and lives being transformed as a direct result.

## BEACON HOUSE MINISTRIES

### TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

---

#### Statistics for the year ending March 2025

	<u>Number</u>	<u>Percentage</u>
Total number of people accessing services	484	
New registrations during the year	262	54%
Males	185	71%
Females	77	29%
18 years	1	0%
19 - 25 years	38	15%
26 - 40 years	118	45%
41 - 60 years	81	31%
61 years +	24	9%
Clinical Appointments	1,757	
Issues Resolved Entirely 'In House'	1,733	98%
Referrals on to GP's	24	2%
Number of unique patients seen	432	
Number of people provided with accommodation	241	

Beacon House is by no means an island and we could not achieve all we currently do without the help of our volunteers, the partner organisations we work with and those who support us financially - individuals, churches, groups, companies and grant making bodies. I would like to record our grateful thanks to each and every one who has played their part in helping us seek to transform lives through the work of Beacon House.

#### Financial review

Although the budget for 2024/2025 anticipated a significant financial deficit close to £100k, we are pleased to report that although we did lose money from a 'trading perspective', the deficit was significantly less than expected (-£19k). Part of this is down to a careful and considered restructuring of paid roles, and partly because some areas of income, namely grants and accommodation income, performed better than expected. The only reason we have posted a surplus for the year (£35k) is due to a revaluation on some investment property the Charity owns.

Assuming we can secure new grants of at least £45k (in addition to those grants that are ongoing) the anticipated financial outcome for 2025/2026 will be breakeven.

Our policy on free reserves remains the same, i.e. we seek to retain reserves equivalent to six months total operating costs.

The accounts for the year ended 31st March 2025 are set out in pages 7 to 27.

## BEACON HOUSE MINISTRIES

### TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

---

#### Investment policy and objectives

There are no long-term investment policies due to the uncertainty of our funding income. There is an aspiration to grow income and to continue to grow our services, and this policy will continue to be reviewed.

#### Structure, governance and management

Beacon House is a registered charity and is a company limited by guarantee. As set out in our Memorandum and Articles of Association the Company is managed by its directors, who determine its functions and policy and act as charity Trustees. Management and direction of routine operations, external relations and income generation is undertaken by the Chief Executive Officer, Steve Brown.

The trustees regularly review the skills, aptitudes and experiences that are required to ensure there is good governance. When vacancies occur, or skill gaps are identified the trustees approach individuals from the community who are known to meet the necessary criteria. There is an application and assessment process, after which new trustees are invited to join the board.

The trustees meet bi-monthly with the CEO to manage the strategic and operational aspects of the charity. Sub-committees, who report back to the main board, are formed where more in depth consideration of specific subjects is required. Trustees are required to visit the charity regularly in order to maintain strong and meaningful relationships with team members.

#### Risk Management

The directors regularly review the major risks which the Charity faces and confirm that systems are in place to mitigate such risks, supported by regular reporting.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

F J Sheppard

D P Watts

(Retired 13 July 2024)

R A Crayston

(Retired 13 July 2024)

B J Roberts

J Lambert

N J Young

C N Bennett

R Harris

R Greeves

(Appointed 2 September 2024)

The trustees report was approved by the Board of Trustees.

F J Sheppard

**Trustees**

8 August 2025

## BEACON HOUSE MINISTRIES

### INDEPENDENT EXAMINER'S REPORT

#### TO THE TRUSTEES OF BEACON HOUSE MINISTRIES

---

I report to the trustees on my examination of the financial statements of Beacon House Ministries (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of UK, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Jacqueline Frost ACA

11 De Grey Square  
De Grey Road  
Colchester  
Essex  
CO4 5YQ

Dated: 12 August 2025



**BEACON HOUSE MINISTRIES**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2025**

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	122,079	-	122,079	91,283
Charitable activities including grants	4	19,813	194,035	213,848	275,290
Other trading activities	5	4,822	-	4,822	6,552
Investments	6	68,004	-	68,004	55,831
<b>Total income</b>		214,718	194,035	408,753	428,956
<b>Expenditure on:</b>					
Charitable activities	7	221,007	207,156	428,163	399,142
<b>Total expenditure</b>		221,007	207,156	428,163	399,142
Net gains/(losses) on investments	12	32,963	21,499	54,462	16,896
<b>Net income and movement in funds</b>		26,674	8,378	35,052	46,710
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2024		629,751	387,468	1,017,219	970,509
<b>Fund balances at 31 March 2025</b>		656,425	395,846	1,052,271	1,017,219

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**BEACON HOUSE MINISTRIES**

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2025**

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
<b>Income from:</b>				
Donations and legacies	3	90,701	582	91,283
Charitable activities including grants	4	701	274,589	275,290
Other trading activities	5	915	5,637	6,552
Investments	6	55,831	-	55,831
<b>Total income</b>		148,148	280,808	428,956
<b>Expenditure on:</b>				
Charitable activities	7	88,346	310,796	399,142
<b>Total expenditure</b>		88,346	310,796	399,142
Net gains/(losses) on investments	12	16,896	-	16,896
<b>Net income/(expenditure) and movement in funds</b>		76,698	(29,988)	46,710
<b>Reconciliation of funds:</b>				
Fund balances at 1 April 2023		553,053	417,456	970,509
<b>Fund balances at 31 March 2024</b>		629,751	387,468	1,017,219

BEACON HOUSE MINISTRIES

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	14	82,686		75,859	
Investment properties	15	850,000		542,500	
		<u>932,686</u>		<u>618,359</u>	
<b>Current assets</b>					
Debtors	16	28,115		23,054	
Investments	17	-		203,552	
Cash at bank and in hand		174,855		316,289	
		<u>202,970</u>		<u>542,895</u>	
<b>Creditors: amounts falling due within one year</b>	18	<u>(83,385)</u>		<u>(144,035)</u>	
Net current assets		119,585		398,860	
<b>Total assets less current liabilities</b>		<u>1,052,271</u>		<u>1,017,219</u>	
<b>Income funds</b>					
Restricted funds - general	20	395,846		387,468	
Unrestricted funds		656,425		629,751	
		<u>1,052,271</u>		<u>1,017,219</u>	

**BEACON HOUSE MINISTRIES**

**BALANCE SHEET (CONTINUED)**

***AS AT 31 MARCH 2025***

---

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These 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 Trustees on 8 August 2025

F J Sheppard  
**Trustee**

J Lambert  
**Trustee**

**Company Registration No. 03177916**

## BEACON HOUSE MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2025**

---

#### **1 Accounting policies**

##### **Charity information**

Beacon House Ministries is a private company limited by guarantee incorporated in England and Wales. The registered office is 36 Lexden Road, Colchester, Essex, CO3 3RF, England.

##### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.3 Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

---

**1 Accounting policies**

**(Continued)**

**1.4 Incoming resources**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants and donations and is included in full when receivable. Gift Aid recoveries on donations from individuals are recognised in the same period as the donation.

Unrestricted grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Restricted grants are recognised on receipt except to the extent where the grant is time related to the delivery of a service in a future period it is carried forward as deferred income.

Investment income is included when receivable.

Donated goods are included at the value to the charity where this can be quantified, and relates to food etc donated from supermarkets. The value of services provided by volunteers has not been included in these financial statements.

**1.5 Resources expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure includes non-recoverable VAT, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company; this includes the preparation and examination of this annual report and financial statements, and costs linked to the strategic management of the charity.

Support costs are allocated to charitable activities based on an equal split between the four main activities.

**1 Accounting policies**

**(Continued)**

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Short leasehold land and buildings	Period of lease
Plant and equipment	Straight line over 5 years
Computers	Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Freehold property consists of residential properties that have been converted by the charity from commercial use and are included at valuation at the time of the conversion. Depreciation is not provided on the freehold buildings as they are required to be maintained to a high standard, resulting in a residual value which would make any depreciation charges immaterial.

Assets costing less than £1,000 are written off in the year of purchase.

**1.7 Investment properties**

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Taxation**

The charity is exempt from corporation tax on its charitable activities.

**1.10 Employee benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The pension cost is allocated between activities and between restricted and unrestricted funds based on the analysis of the employee cost to which it relates.

Redundancy and termination payments are measured at the best estimate of the expenditure required to settle the obligation at the reporting date.

The costs in the year are allocated between the activities and between restricted and unrestricted funds based on the analysis of the employee cost to which it relates.

## BEACON HOUSE MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 1 Accounting policies

(Continued)

##### 1.11 Investments

Investments are treated as current asset investments where they are held in readily accessible funds.

Listed investments are stated at market value less provision for any permanent diminution in value. The market value of listed investments is based on the closing middle market price on the London Stock Exchange. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

##### Key sources of estimation uncertainty

##### Allocation of costs across activities

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Support costs are allocated to activities based on an equal split between the four main activities

#### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	122,079	-	122,079	88,701	582	89,283
Donated goods and services	-	-	-	2,000	-	2,000
	122,079	-	122,079	90,701	582	91,283



# BEACON HOUSE MINISTRIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 4 Charitable activities

	Healthcare Services 2025 £	Housing Services 2025 £	Welfare Services 2025 £	Development Services 2025 £	Total 2025 £	Total 2024 £
Services provided under contract	600	40	-	11,965	12,605	87
Performance related grants	120,773	-	68,459	4,803	194,035	274,589
Other income	-	3,369	3,839	-	7,208	614
	<u>121,373</u>	<u>3,409</u>	<u>72,298</u>	<u>16,768</u>	<u>213,848</u>	<u>275,290</u>
Analysis by fund						
Unrestricted funds	600	3,409	3,839	11,965	19,813	701
Restricted funds - general	120,773	-	68,459	4,803	194,035	274,589
	<u>121,373</u>	<u>3,409</u>	<u>72,298</u>	<u>16,768</u>	<u>213,848</u>	<u>275,290</u>
<b>For the year ended 31 March 2024</b>						
Unrestricted funds	-	701	-	-		701
Restricted funds - general	137,107	38,000	42,119	57,363		274,589
	<u>137,107</u>	<u>38,701</u>	<u>42,119</u>	<u>57,363</u>		<u>275,290</u>

### 5 Other trading activities

	Unrestricted funds 2025 £	Restricted funds general 2025 £	Total 2025 £	Total 2024 £
Fundraising events	<u>4,822</u>	<u>-</u>	<u>4,822</u>	<u>6,552</u>

BEACON HOUSE MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

---

6 Investments

	Unrestricted funds	Total
	2025 £	2024 £
Rental income	57,788	48,290
Dividends	4,135	5,427
Interest receivable	6,081	2,114
	<hr/>	<hr/>
	68,004	55,831
	<hr/>	<hr/>

BEACON HOUSE MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Charitable activities

	Healthcare Services	Housing Services	Welfare Services	Development Services	Total 2025	Total 2024
	2025	2025	2025	2025		
	£	£	£	£	£	£
<b>Staff costs</b>	95,401	79,625	44,326	67,051	286,403	259,287
Other payroll costs	-	-	-	-	-	2,856
Clinic costs	11,772	-	-	-	11,772	12,873
Laundry	-	-	75	-	75	152
Miscellaneous	-	-	2,489	-	2,489	375
Donated goods	-	-	2,000	-	2,000	2,000
Café costs	-	-	3,499	-	3,499	4,464
Bursary for client	-	-	3,452	-	3,452	9,158
Occupational therapy	-	-	-	3,652	3,652	1,099
Housing costs	-	3,441	-	-	3,441	(254)
Nursing costs	748	-	-	-	748	7,500
Fees	1,867	-	-	-	1,867	1,871
	<u>109,788</u>	<u>83,066</u>	<u>55,841</u>	<u>70,703</u>	<u>319,398</u>	<u>301,381</u>
Grant funding of activities (see note 8)	-	-	-	2,200	2,200	-
Share of support costs (see note 9)	23,708	23,708	23,708	23,707	94,831	87,040
Share of governance costs (see note 9)	2,934	2,933	2,933	2,934	11,734	10,721
	<u>136,430</u>	<u>109,707</u>	<u>82,482</u>	<u>99,544</u>	<u>428,163</u>	<u>399,142</u>
<b>Analysis by fund</b>						
Unrestricted funds	7,285	108,256	12,176	93,290	221,007	88,346
Restricted funds - general	129,145	1,451	70,306	6,254	207,156	310,796
	<u>136,430</u>	<u>109,707</u>	<u>82,482</u>	<u>99,544</u>	<u>428,163</u>	<u>399,142</u>
<b>For the year ended 31 March 2024</b>						
Unrestricted funds	-	31,342	36,852	20,152		88,346
Restricted funds - general	136,458	64,451	51,071	58,816		310,796
	<u>136,458</u>	<u>95,793</u>	<u>87,923</u>	<u>78,968</u>		<u>399,142</u>

**BEACON HOUSE MINISTRIES****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****8 Grants payable**

The Charity made grants totaling £2,200 to other institutions.

**9 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	-	7,798	7,798	7,300
Depreciation	9,461	-	9,461	8,186
Rent, rates and water	31,360	-	31,360	31,481
Premises insurance	4,099	-	4,099	4,456
Light & heat	11,277	-	11,277	9,066
Building maintenance	4,097	-	4,097	7,085
Other payroll costs	2,835	-	2,835	-
Cleaning and waste	7,923	-	7,923	9,553
Licences	2,617	-	2,617	788
Travel expenses	957	-	957	1,028
Volunteer expenses	917	-	917	969
Staff training	372	-	372	739
Postage, stationery and telephone	7,904	-	7,904	5,454
IT expenses	9,847	-	9,847	7,231
Sundries	1,165	-	1,165	1,004
Accountancy fees	-	2,640	2,640	2,600
Legal and professional	-	1,296	1,296	146
Advertising and annual report	-	-	-	675
	<u>94,831</u>	<u>11,734</u>	<u>106,565</u>	<u>97,761</u>
Analysed between				
Charitable activities	<u>94,831</u>	<u>11,734</u>	<u>106,565</u>	<u>97,761</u>

Support costs includes £30,933 (2024: £30,933) for other operating leases.

Governance costs includes Independent Examiners remuneration of £880 (2024: £1,080) for the examination of the accounts and £1,320 (2024: £1,520) for other financial services.

**10 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**BEACON HOUSE MINISTRIES****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****11 Employees**

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Healthcare services	4	4
Welfare services	3	3
Housing services	3	3
Development services	2	2
	<hr/>	<hr/>
Total	12	12
	<hr/> <hr/>	<hr/> <hr/>

<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	264,964	242,831
Social security costs	18,048	13,140
Other pension costs	11,189	10,616
	<hr/>	<hr/>
	294,201	266,587
	<hr/> <hr/>	<hr/> <hr/>

The full time equivalent number of employees was 7 (2024 - 7.5).

Key management includes the Chief Executive and members of the senior management team. The compensation paid to key management staff for employee services is £174,876 (2024: £162,609).

Included within Wages and salaries are redundancy costs of £Nil (2024: 5,474).

The number of employees whose annual remuneration was more than £60,000 is as follows:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
£60,001 - £70,000	1	1
	<hr/> <hr/>	<hr/> <hr/>

BEACON HOUSE MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Net gains/(losses) on investments

	Unrestricted funds	Restricted funds general	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Revaluation of investments	-	-	-	16,896
Gain/(loss) on sale of investments	1,962	-	1,962	-
Revaluation of investment properties	31,001	21,499	52,500	-
	<u>32,963</u>	<u>21,499</u>	<u>54,462</u>	<u>16,896</u>
<b>For the year ended 31 March 2024</b>	<u>16,896</u>	<u>-</u>		<u>16,896</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Short leasehold land and buildings	Plant and equipment	Computers	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	118,540	1,717	3,767	124,024
Additions	-	16,288	-	16,288
	<u>118,540</u>	<u>18,005</u>	<u>3,767</u>	<u>140,312</u>
At 31 March 2025	118,540	18,005	3,767	140,312
<b>Depreciation and impairment</b>				
At 1 April 2024	42,681	1,717	3,767	48,165
Depreciation charged in the year	8,676	785	-	9,461
	<u>51,357</u>	<u>2,502</u>	<u>3,767</u>	<u>57,626</u>
At 31 March 2025	51,357	2,502	3,767	57,626
<b>Carrying amount</b>				
At 31 March 2025	<u>67,183</u>	<u>15,503</u>	<u>-</u>	<u>82,686</u>
At 31 March 2024	<u>75,859</u>	<u>-</u>	<u>-</u>	<u>75,859</u>

**BEACON HOUSE MINISTRIES****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****15 Investment property**

	<b>2025</b>
	<b>£</b>
<b>Fair value</b>	
At 1 April 2024	542,500
Additions through external acquisition	255,000
Net gains or losses through fair value adjustments	52,500
	<hr/>
At 31 March 2025	850,000
	<hr/> <hr/>

Investment property comprises the property at East Hill. The fair value of the investment property has been arrived at on the basis of a valuation carried out at 16 September 2024 by a firm of Chartered Surveyors, who are not connected with the charity. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties. The Trustees consider the current valuation to not be materially dissimilar.

The historical cost of Investment property is £919,921.

**16 Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	10,954	9,180
Other debtors	5,419	2,487
Prepayments and accrued income	11,742	11,387
	<hr/>	<hr/>
	28,115	23,054
	<hr/> <hr/>	<hr/> <hr/>

**17 Current asset investments**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Listed investments - COIF Investment Fund	-	203,552
	<hr/> <hr/>	<hr/> <hr/>

**BEACON HOUSE MINISTRIES****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****18 Creditors: amounts falling due within one year**

	Notes	2025 £	2024 £
Deferred income		40,881	127,535
Trade creditors		1,358	1,602
Other creditors		30,090	2,775
Accruals		11,056	12,123
		<u>83,385</u>	<u>144,035</u>

The deferred income relates to grants received in advance. All of the £127,535 deferred income brought forward was recorded as income during the year ended 31st March 2025.

**19 Retirement benefit schemes**

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<u>11,189</u>	<u>10,616</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.



# BEACON HOUSE MINISTRIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Gains and losses	At 31 March 2025
	£	£	£	£	£
90 East Hill, Colchester	76,421	-	-	5,031	81,452
91 East Hill, Colchester	250,165	-	-	16,468	266,633
Norfolk House Leasehold Improvements	53,566	-	(5,805)	-	47,761
Colchester Borough Homes	-	340	(340)	-	-
NHS Suffolk & North Essex ICB	1,920	94,516	(96,436)	-	-
Garfield Weston	-	25,000	(25,000)	-	-
Community 360	-	2,817	(2,817)	-	-
Essex Community Foundation	-	8,000	(8,000)	-	-
Essex Association of Local Councils	-	12,753	(12,753)	-	-
Colchester Catalyst	396	4,803	(5,199)	-	-
NHS Suffolk & North Essex OT	-	17,003	(17,003)	-	-
Essex County Council	-	3,881	(3,881)	-	-
Provide CIC	5,000	23,922	(28,922)	-	-
Fine & Country	-	1,000	(1,000)	-	-
	<u>387,468</u>	<u>194,035</u>	<u>(207,156)</u>	<u>21,499</u>	<u>395,846</u>

# BEACON HOUSE MINISTRIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 20 Restricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Gains and losses	At 31 March 2024
	£	£	£	£	£
90 East Hill, Colchester	76,421	-	-	-	76,421
91 East Hill, Colchester	250,165	-	-	-	250,165
Norfolk House Leasehold Improvements	59,371	-	(5,805)	-	53,566
Colchester Borough Homes	-	30,500	(30,500)	-	-
NHS Suffolk & North Essex ICB	-	111,166	(109,246)	-	1,920
Garfield Weston	-	12,498	(12,498)	-	-
Community 360	4,239	7,593	(11,832)	-	-
Essex Community Foundation	-	15,000	(15,000)	-	-
Nationwide	25,000	7,500	(32,500)	-	-
Essex Association of Local Councils	-	2,502	(2,502)	-	-
Colchester Catalyst	2,260	14,382	(16,246)	-	396
NHS Suffolk & North Essex OT	-	42,981	(42,981)	-	-
Police & Crime Commissioner	-	12,000	(12,000)	-	-
Essex County Council	-	119	(119)	-	-
Provide CIC	-	5,000	-	-	5,000
NHS England	-	13,930	(13,930)	-	-
Miscellaneous - Guest Services	-	5,637	(5,637)	-	-
	<u>417,456</u>	<u>280,808</u>	<u>310,796</u>	<u>-</u>	<u>387,468</u>

#### Property

Restricted Fund grants had been received in prior periods for the purchase of 90 East Hill, Colchester, for the purchase, refurbishment and adaptation of 91 East Hill, Colchester, and the conversion of the Freehold property at East Hill.

Additionally a grant had been received in prior periods to improve the leased property at Norfolk House. The costs are being written off in line with the amortisation of the expenditure.

# BEACON HOUSE MINISTRIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 20 Restricted funds

(Continued)

#### Grants

Colchester Borough Homes for Homeless Prevention  
 NHS Suffolk & North Essex CCG for Nurse Led Drop-in-service and Spirometry Screenings  
 Garfield Weston for Café Plus (Welfare Services)  
 Community 360 Hyperlocal Fund for Activities for Homeless People to improve wellbeing  
 Essex Community Foundation for Welfare Services  
 Nationwide Building Society for Housing  
 Essex Association of Local Councils for Food and Winter Warmth  
 Colchester Catalyst for Clinic Spirometry Screenings and OTA  
 NHS Suffolk & North East Essex for Occupational Therapist  
 Police & Crime Commissioner for Community Safety  
 Essex County Council for Guest Skill Enhancement  
 Provide CIC for Smoking Cessation  
 NHS England for Immunisation and Bowel Screening clinics  
 Fine & Country for 'Revitalise' - a gym and internally based exercise program

### 21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Gains and losses	At 31 March 2025
	£	£	£	£	£
General funds	629,751	214,718	(221,007)	32,963	656,425
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gains and losses</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
General funds	553,053	148,148	(88,346)	16,896	629,751
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**BEACON HOUSE MINISTRIES**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**22 Analysis of net assets between funds**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total 2025 £</b>
<b>At 31 March 2025:</b>			
Tangible assets	34,925	47,761	82,686
Investment properties	501,915	348,085	850,000
Current assets/(liabilities)	119,585	-	119,585
	<u>656,425</u>	<u>395,846</u>	<u>1,052,271</u>
	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
<b>At 31 March 2024:</b>			
Tangible assets	22,293	53,566	75,859
Investment properties	215,915	326,585	542,500
Current assets/(liabilities)	391,543	7,317	398,860
	<u>629,751</u>	<u>387,468</u>	<u>1,017,219</u>

**23 Operating lease commitments**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2025 £</b>	<b>2024 £</b>
Within one year	32,000	32,000
Between two and five years	128,000	128,000
In over five years	101,333	133,333
	<u>261,333</u>	<u>293,333</u>

## BEACON HOUSE MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

---

#### **24 Related party transactions**

Colin Bennett is a Trustee of the Charitable Company and also a Trustee of The Colin Bennett Charitable Trust for the Homeless.

During the year the Charity purchased the remaining 30% of the Freehold/Investment property from The Colin Bennett Charitable Trust for the Homeless for £255,000. At the year end Other creditors included a balance of £30,000 owed to The Colin Bennett Charitable Trust for the Homeless in respect of this which has subsequently been paid.

During the year The Colin Bennett Charitable Trust for the Homeless made a donation of £36,000 to the charity included within Donations and legacies.