THE BEACON CHURCH CAMBERLEY

England & Wales · Charity number 1107316

Details

Status	Registered
Legal form	Charitable company
Company number	05283116
Registered	2004-12-17
Register	View on the Charity Commission register

Contact

Address	Beacon Church Berkshire Road Camberley GU15 4DG
Phone	01276670650
Email	info@beaconchurch.co.uk
Website	www.beaconchurch.co.uk

Activities

Objects: A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN THE COUNTY OF SURREY AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO BY REASON OF AGE OR SICKNESS ARE IN NEED AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;C) TO PROMOTE AND FULFIL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;

Activities: The church's vision is:"Building a Community that is Passionate for Jesus and Compassionate to others, engaged in mission".

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities, Amateur Sport, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Bracknell Forest
- Hampshire
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£513,263	£533,633	£1,144,107	6
2024-03-31	£458,562	£457,885	-	-
2023-03-31	£398,342	£414,908	-	-
2022-03-31	£318,200	£385,000	-	-
2021-03-31	£318,100	£302,900	-	-

Trustees

Name	Role	Appointed
ANDREW BOOTH		
Adrian Holloway		2020-09-15
Beverley Smallbone		2014-01-16
Christopher James Mackinlay		2017-12-03
Jonathan Simpson		2023-03-30
Ralph Gomarsall		2022-11-24
Stephen Blow		2026-03-26
Timothy James Chapman		2017-12-03

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THE BEACON CHURCH CAMBERLEY

England & Wales - Charity number 1107316

Accounts

THE
Beacon Church
CAMBERLEY

Report and Accounts
Year ended 31 March 2025

THE BEACON CHURCH CAMBERLEY

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FOR THE YEAR ENDED 31 MARCH 2025

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THE BEACON CHURCH CAMBERLEY

COMPANY INFORMATION

FOR THE YEAR ENDED 31 MARCH 2025

Legal and Administrative Information

Trustees/Directors	Chairman	Jonathan Simpson
		Adrian Holloway
		Chris Mackinlay
		Tim Chapman
		Andrew Booth
		Beverley Smallbone
		Ralph Gomarsall
Elders	Lead Elder	Adrian Holloway
		Chris Mackinlay
		Tim Chapman
		Andrew Booth
Key Management		Adrian Holloway
		Chris Mackinlay

Governing Document	Memorandum and Articles of Association incorporated on 10 Nov 2004 amended by Special Resolution dated 27 Feb 2010
Company Registration Number	05283116
Charity Registration Number	1107316
Address of principal & registered office	The Beacon Church Berkshire Road Camberley GU15 4DG
Independent Examiner	Archie McDowall BA CA Stewardship 1 Lamb's Passage London EC1Y 8AB
Primary bankers	Lloyds TSB Bank PLC 19 Obelisk Way Camberley Surrey GU15 3SE
Solicitors	Heald Nickinson Lansdowne House Knoll Road Camberley GU15 3SY

THE BEACON CHURCH CAMBERLEY

TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The charity is a charitable company and is governed by its memorandum and articles of association. The objects of the charity, as set out in the governing document are:

a) To advance the Christian faith.

b) To relieve persons who are in conditions of need or hardship or who by reason of age or sickness are in need and to relieve the distress caused thereby.

c) To promote and fulfil such other charitable purposes.

to the community in the county of Surrey and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

The Beacon Church, Camberley belongs to Commission, which is part of the New Frontiers family of churches. Commission is an international family of churches working together to see 'Thousands of lives transformed, through hundreds of churches, in tens of nations'.

The Mission statement of the church is:
"We are here to help people: Know God, Find Freedom, Discover their Purpose and Make a Difference."

The Vision statement of the church is: we see
"A growing church of 500 people, transforming lives and building community."

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Summary of the charity's main activities and achievements

To advance the Christian faith, we continue to seek to make Sunday mornings a realistic entry point for people who are not yet Christians. Our volunteers are heavily engaged in our Sunday morning operation and we need those volunteers because we regularly have 280 people attend our 10.30am Sunday morning service (and on some high Sundays as many as 330).

For the first time at Christmas, we saw more than 500 people attend our Carol Services. In addition, in the period under review, we have given more time, energy and resources towards our Alpha Course, taking on a new full-time member of staff whose job description includes oversight of Alpha, and for the first time since Covid, the Beacon Church now runs Alpha all year round.

For those who are already Christians, we have added more staff time to discipleship pathways and adequately resourcing kids work. Other things we do to advance the Christian faith internally include midweek small groups, a thriving 'young adults' group, Friday night youth club, a large annual Women's Conference, and attending an annual youth event called Newday. We are now full on Sunday mornings in the venue we hire. Looking forward, we are planning (amongst other initiatives) to launch a second Sunday morning service, to free up more seats and enable further growth. To do so we will need more volunteers and staff, both of which are being actioned.

To relieve persons who are in conditions of need or hardship, we continue to operate a 'hardship fund' from which we give on a case by case basis. However the main thing we do in this area is to open up our building all year round to debt advisors who run "Frontline", which is a debt advice service free at the point of use for anyone. Most days we have several Frontline advisors and their clients in The Beacon Centre. Most of the debt advisors are members of our church.

THE BEACON CHURCH CAMBERLEY

TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, Governance and Management

The trustees who have served during the year and since the year end are set out on page 2. Trustees are appointed by the members of the charitable company by way of ordinary resolution. Alternatively, existing trustees may appoint trustees to serve until the subsequent annual general meeting, at which they may be reappointed by the members.

The Elders, who are also trustees of the charity, meet regularly to oversee the spiritual leadership of the church and collectively take responsibility for management decisions. Day-to-day operations are delegated to two of these Elders, who form the Key Management. The Key Management also engage with Commission to support governance, accountability, and shared learning.The trustees meet together at least quarterly and retain overall responsibility for the charity's governance, strategic direction, and compliance with statutory and regulatory obligations.

Trustees are selected based on experience within the church and of charitable and operational knowledge. During the appointment process, prospective trustees are informed of their legal responsibilities should they become trustees of the charity. Changes to these responsibilities are discussed at trustee meetings.

Remuneration of the Key Management is by agreement at a sub-committee of the trustees, with reference to sector benchmarks and internal factors such as scope, experience, and charity size.

All of the trustees are members of the charity. The members' liability is limited to £10 each.

Financial review

During the year income increased by £54,701 to £513,263, and expenditure increased by £75,748 to £533,633. As a result the charity made a deficit for the year of £20,370 compared to a surplus in the prior year of £677 decreasing the charity's net assets to £1,144,107. The deficit for the year is not considered significant given the size of reserves and the growth rate of donations. No significant events affecting financial performance occurred during the year.

Investments

The trustees of The Beacon Church are responsible for the safeguarding of the charity's assets including all financial investments and other financial assets. The investment policy is currently to hold cash balances in Banks or Building Societies covered by the Financial Services Compensation Scheme (FSCS). Deposits will generally be limited to the scheme's cap of £85,000 (from 1 January 2022) although from time to time this may exceed this amount whilst additional accounts are opened.

Fundraising

Income is primarily generated through regular voluntary donations from members and attendees of the church, reflecting ongoing congregational support for its mission and activities. The charity does not engage commercial fundraisers.

Reserves

At year-end, the charity held £1,132,373 in unrestricted, non-designated funds, including £300,021 in net current assets. The trustees aim to maintain cash reserves of at least three months' unavoidable costs (currently £79,000) to safeguard against adverse movements in income or expenditure. At year-end, the charity held £79,052 in immediate-access cash and £169,460 in notice accounts with terms under three months. These holdings are in line with the charity's reserves policy.

The trustees have forecasted income and expenditure for the foreseeable future and plan to retain the majority of the free reserves in the coming year. They believe sufficient funding is in place to support the ongoing activities of the Church.

Key risks and uncertainties

The charity is exposed to various risks, be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks. There are no significant risks that are considered likely to affect financial performance materially.

Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

J.M.Simpson
J.M.Simpson (Dec 8, 2025 12:46:01 GMT)

Jonathan Simpson - Chairman

Date: Dec 8, 2025

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

THE BEACON CHURCH CAMBERLEY
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025 on pages 7 to 18 following, which have been prepared on the basis of the accounting policies set out on pages 11 to 12.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Archie McDowall
Archie McDowall (Dec 11, 2025 10:08:01 GMT)

Archie McDowall BA CA
Member of the Institute of Chartered Accountants of Scotland

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Dec 11, 2025

THE BEACON CHURCH CAMBERLEY

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	473,605	-	473,605	430,464
Charitable activities	4	28,182	3,480	31,662	24,292
Investments	5	7,996	-	7,996	3,806
Total income and endowments		509,783	3,480	513,263	458,562
EXPENDITURE ON:					
Charitable activities	6	529,060	4,573	533,633	457,885
Total expenditure		529,060	4,573	533,633	457,885
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		(19,277)	(1,093)	(20,370)	677
Transfers between funds	14	3,613	(3,613)	-	-
		(15,664)	(4,706)	(20,370)	677
Reconciliation of funds:					
Total funds brought forward		1,151,218	13,259	1,164,477	1,163,800
Total funds carried forward	14	1,135,554	8,553	1,144,107	1,164,477

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 11-17 form part of these accounts.

THE BEACON CHURCH CAMBERLEY

BALANCE SHEET

AS AT 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS					
Tangible assets	8	832,352	-	832,352	894,382
		832,352	-	832,352	894,382
CURRENT ASSETS					
Debtors	9	23,816	-	23,816	22,031
Investments	10	71,676	-	71,676	-
Cash at bank and in hand	11	239,959	8,553	248,512	289,229
		335,451	8,553	344,004	311,260
CREDITORS: Amounts falling due within one year	12	(32,249)	-	(32,249)	(41,165)
Net current assets / (liabilities)		303,202	8,553	311,755	270,095
Total assets less current liabilities		1,135,554	8,553	1,144,107	1,164,477
TOTAL NET ASSETS		1,135,554	8,553	1,144,107	1,164,477
FUND BALANCES	14				
Unrestricted Funds					
General funds		1,132,373	-	1,132,373	1,145,556
Designated funds		3,181	-	3,181	5,662
		1,135,554	-	1,135,554	1,151,218
Restricted Funds		-	8,553	8,553	13,259
		1,135,554	8,553	1,144,107	1,164,477

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure 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 charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

J.M.Simpson
J.M.Simpson (Dec 8, 2025 12:46:01 GMT)

Jonathan Simpson

Date: Dec 8, 2025

Company number: 05283116
Charity number: 1107316

The notes on page 11-17 form part of these accounts.

THE BEACON CHURCH CAMBERLEY

FOR THE YEAR ENDED 31 MARCH 2025

CASH FLOW STATEMENT

	Note	2025	2024
		£	£
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities	a	29,230	85,543
Cash flows from investing activities:			
Dividends, interest and rents from investments		7,996	3,806
Proceeds from the sale of property, plant and equipment		-	-
Purchase of property, plant and equipment		(6,267)	(5,575)
Proceeds from sale of investments		-	-
Purchase of investments		(71,676)	-
Net cash provided by/(used in) investing activities		(69,947)	(1,769)
Cash flows from financing activities:			
Repayments of borrowing		-	-
Cash inflows from new borrowing		-	-
Receipt of endowment		-	-
Net cash provided by/(used in) financing activities		-	-
Change in cash and equivalents in the reporting period		(40,717)	83,774
Cash and equivalents at the beginning of the year	b	289,229	205,455
Change in cash and equivalents due to exchange rate movements		-	-
Cash and cash equivalents at the end of the year	b	248,512	289,229

Analysis of changes in net debt:

	At start of year	Non-cash movements	Cash-flows	At end of year
	£	£	£	£
Cash	289,229	-	(40,717)	248,512
Bank loans:				
Falling due within one year	-	-	-	-
Falling due after one year	-	-	-	-
Finance lease obligations:				
Falling due within one year	-	-	-	-
Falling due after one year	-	-	-	-
Total net funds / (debt)	289,229	-	(40,717)	248,512

THE BEACON CHURCH CAMBERLEY

FOR THE YEAR ENDED 31 MARCH 2025

NOTES TO THE CASH FLOW STATEMENT

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2025	2024
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(20,370)	677
Adjustments for:		
Depreciation charges and provisions for impairment	68,297	68,618
Dividends, interest and rents from investments	(7,996)	(3,806)
(Increase)/decrease in debtors	(1,785)	(9,931)
Increase/(decrease) in creditors	(8,916)	29,985
Net cash provided by (used in) operating activities	29,230	85,543

Note b: Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash at bank with immediate access	78,867	125,541
Notice deposits (with a term of three months or less)	169,460	163,503
Petty cash	185	185
Total cash and cash equivalents	248,512	289,229

THE BEACON CHURCH CAMBERLEY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention [as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities].

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

Investment income represents income generated by the charity's assets and includes income from cash deposits.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

The nature of the work of the charity is considered to be so integrated that the core charitable activity costs are considered to be for one activity only.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold buildings	Over 50 years after taking account of the building's residual value
Fixtures and fittings	15 to 25 years
Short lease	10 years
Furniture and equipment	4 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

3 Donations and legacies

	2025	2024
	£	£
Cash Donations (including tax recoverable)	471,805	428,764
Donations in kind	1,800	1,700
	473,605	430,464

4 Income from charitable activities

	2025	2024
	£	£
Ministry activities	31,662	24,292
	31,662	24,292

5 Investment income

	2025	2024
	£	£
Interest from investments and cash	7,996	3,806
	7,996	3,806

6 Charitable expenditure

	2025	2024
	£	£
a Costs incurred directly on specific activities		
Staff costs, inc expenses and training	217,091	166,477
Building costs	37,106	65,884
Ministry activities	154,244	119,647
Depreciation	68,297	68,618
Donations in kind expensed	1,800	1,700
	478,538	422,326
Grants payable (note 6c)	24,840	24,760
	503,378	447,086
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	2,100	2,060
	2,100	2,060
Insurance	3,201	2,915
Sundry	-	495
Bank charges	1,243	1,036
Statutory compliance	1,099	858
Professional fees	22,612	3,435
	30,255	10,799
Total expenditure	533,633	457,885

The fee payable to the independent examiner for examining the accounts was £2,100 (2024: £2,060); in addition the charity paid £931 (2024: £831) to Stewardship for payroll bureau and £220 (2024: £210) for consultancy services.

c Grants payable

	Institutions	Individuals	2025
	£	£	£
Commission Apostolic Ministries	22,400	-	22,400
Camberley Besom	1,560	-	1,560
Camberley Youth for Christ	600	-	600
Evangelical Alliance	280	-	280
	24,840	-	24,840

The comparatives for the previous year are as follows:

	Institutions	Individuals	2024
	£	£	£
Commission Apostolic Ministries	22,400	-	22,400
Camberley Besom	1,560	-	1,560
Camberley Youth for Christ	600	-	600
Evangelical Alliance	200	-	200
	24,760	-	24,760

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration

	2025	2024
	£	£
Gross wages and salaries	179,646	138,446
Social security	10,950	7,510
Pension costs	14,512	8,556
	205,108	154,512

The average monthly number of employees during the year was 6 (2024: 5). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management are named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2025 £
Trustees:				
Adrian Holloway	37,862	-	3,029	40,891
Chris Mackinlay	44,000	-	3,520	47,520
				88,411

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2024 £
Trustees:				
Adrian Holloway	37,862	-	3,029	40,891
Chris Mackinlay	42,118	-	3,369	45,487
				86,378

Adrian Holloway and Chris Mackinlay served as church leaders and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

No trustees, other than Adrian Holloway and Chris Mackinlay, received employment benefits in either the current or preceding year.

8 Tangible fixed assets

	Freehold Property	Fixtures & Fittings	Furniture & equipment	Total 2025
	£	£	£	£
Cost				
At 1 April 2024	883,225	748,088	158,847	1,790,160
Additions	-	-	6,267	6,267
Disposals	-	-	-	-
At 31 March 2025	883,225	748,088	165,114	1,796,427
Accumulated depreciation				
At 1 April 2024	179,821	568,599	147,358	895,778
Charge for the year	13,922	45,370	9,005	68,297
Eliminated on disposal	-	-	-	-
At 31 March 2025	193,743	613,969	156,363	964,075
Net book value				
At 31 March 2025	689,482	134,119	8,751	832,352
At 31 March 2024	703,404	179,489	11,489	894,382

Land valued at £187,200 has not been depreciated during the year.

The freehold land on which the building is located is subject to a restrictive covenant in favour of the local council. The cost to lift this restricted covenant is estimated to be around 25% of any sale proceeds obtained for the property.

9 Debtors

	2025	2024
	£	£
Falling due within one year:		
Tax recoverable	8,520	5,789
Prepayments, other debtors and accrued income	15,296	16,242
Total debtors	23,816	22,031

10 Current asset investments

	2025	2024
	£	£
Notice deposits (with a term of between three and twelve months)	71,676	-
	71,676	-

11 Cash at Bank and in Hand

	2025	2024
	£	£
Cash at bank with immediate access	78,867	125,541
Notice deposits (with a term of three months or less)	169,460	163,503
Petty cash	185	185
	248,512	289,229

12 Creditors: liabilities falling due within one year

	2025	2024
	£	£
Trade creditors	5,334	12,373
Other creditors and accruals	23,415	22,327
Deferred income	3,500	6,465
	32,249	41,165

Deferred income is income received in advance for events and recognised when the event takes place.

13 Pension commitments

During the year employer's pension contributions totalling £14,512 (2024: £8,556) were payable to defined contribution personal pension schemes. At the balance sheet date pension contributions of £2,271 (2024: £1,832) were payable.

14 Funds

Designated and unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objectives.
Restricted funds must be used for the specific purpose laid down by the donor. Expenditure which meets that purpose is allocated to the relevant restricted fund.
Specifically:
- The Family Fund is used to enable the family of the church to bless people in need.
- The Commission Festival Fund is used to support church members to attend The Festival
- Other Ministries Funds are donations towards Other ministries. They are treated as designated if the donor has given us permission to use excess funds to fund normal activities of the church.
- The Hardship Fund is used to enable the church to bless people in need.
- Pastoral Training is a donation to be used solely for training of staff in pastoral work.
- Youth Special Offering specifically for capital purchases for Friday night youth
- Frontline is the debt counselling service that operates from the Beacon building

During the year the movements in the charity's funds were as follows:

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Closing balance 2025 £
Designated Funds					
Family fund	606	-	-	(606)	-
Commission Festival	312	6,565	(7,289)	412	-
Other ministries	4,744	10,280	(11,123)	(720)	3,181
	5,662	16,845	(18,412)	(914)	3,181
General Unrestricted Funds	1,145,556	492,938	(510,648)	4,527	1,132,373
Total Unrestricted Funds	1,151,218	509,783	(529,060)	3,613	1,135,554
Restricted Funds					
Hardship	6,765	-	(507)	-	6,258
Pastoral training	1,250	-	(1,200)	(50)	-
Youth	5,244	-	-	(5,244)	-
Frontline	-	3,480	(2,866)	1,681	2,295
	13,259	3,480	(4,573)	(3,613)	8,553
Aggregate of funds	1,164,477	513,263	(533,633)	-	1,144,107

The transfers referred to above were made for the following reasons:
a) Frontline was moved from Designated to Restricted to better reflect its specific purpose
b) Youth and Pastoral Training costs have been incurred within the Unrestricted funds, and so the amounts were offset
c) As Commission Festival & Family Funds were <£1000, they were consolidated into Unrestricted Funds

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £	Designated funds £	Restricted funds £	2025 £
Tangible fixed assets	832,352	-	-	832,352
Debtors	16,174	7,642	-	23,816
Investments held as current assets	71,676	-	-	71,676
Cash at bank and in hand	244,420	(4,461)	8,553	248,512
Creditors falling due within one year	(32,249)	-	-	(32,249)
	1,132,373	3,181	8,553	1,144,107

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
Designated Funds					
Family fund	1,100	-	(494)	-	606
Commission Festival	-	6,750	(6,438)	-	312
Other ministries	4,100	15,499	(14,855)	-	4,744
	5,200	22,249	(21,787)	-	5,662
General Unrestricted Funds	1,144,900	435,814	(435,158)	-	1,145,556
Total Unrestricted Funds	1,150,100	458,063	(456,945)	-	1,151,218
Restricted Funds					
Hardship	7,200	-	(435)	-	6,765
Pastoral training	1,300	-	-	(50)	1,250
Youth	5,200	-	(6)	50	5,244
	13,700	-	(441)	-	13,259
Aggregate of funds	1,163,800	458,063	(457,386)	-	1,164,477

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £	Designated funds £	Restricted funds £	2024 £
Tangible fixed assets	894,382	-	-	894,382
Debtors	15,205	5,626	1,200	22,031
Cash at bank and in hand	277,134	36	12,059	289,229
Creditors falling due within one year	(41,165)	-	-	(41,165)
	1,145,556	5,662	13,259	1,164,477

15 Transactions with related parties

During the year the charity:

a) received donations totalling £70,498 (2024: £70,083) from related parties (being trustees, or anyone closely connected to them).

b) paid no expenses to trustees for their duties associated with being trustees (2024: £nil). Reimbursements for expenses incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

Except as disclosed in note 7 'Analysis of staff costs', there have been no other transactions with related parties during the year.

THE BEACON CHURCH CAMBERLEY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds General 2025 £	Designated 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted funds General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	473,605	-	-	473,605	430,464	-	-	430,464
Charitable activities	4	11,337	16,845	3,480	31,662	2,043	22,249	-	24,292
Investments	5	7,996	-	-	7,996	3,806	-	-	3,806
Total income and endowments		492,938	16,845	3,480	513,263	436,313	22,249	-	458,562
EXPENDITURE ON:									
Charitable activities:	6	510,648	18,412	4,573	533,633	435,656	21,788	441	457,885
Total Expenditure		510,648	18,412	4,573	533,633	435,656	21,788	441	457,885
Net gains/(losses) on investments		-	-	-	-	-	-	-	-
Net income/(expenditure)		(17,710)	(1,567)	(1,093)	(20,370)	657	461	(441)	677
Transfers between funds	14	4,527	(914)	(3,613)	-	-	-	-	-
		(13,183)	(2,481)	(4,706)	(20,370)	657	461	(441)	677
Other recognised gains/(losses):									
Other gains/(losses)					-	-	-	-	-
Net movement in funds		(13,183)	(2,481)	(4,706)	(20,370)	657	461	(441)	677
Reconciliation of funds:									
Total funds brought forward		1,145,556	5,662	13,259	1,164,477	1,144,899	5,201	13,700	1,163,800
Total funds carried forward	14	1,132,373	3,181	8,553	1,144,107	1,145,556	5,662	13,259	1,164,477

THE BEACON CHURCH CAMBERLEY

England & Wales - Charity number 1107316

Accounts

THE
Beacon Church
CAMBERLEY

Report and Accounts
Year ended 31st March 2024

Stewardship
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

THE BEACON CHURCH CAMBERLEY

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THE BEACON CHURCH CAMBERLEY

COMPANY INFORMATION

FOR THE YEAR ENDED 31 MARCH 2024

Legal and Administrative Information

Trustees/Directors	Chairman	Jonathan Simpson
		Adrian Holloway
		Chris Mackinlay
		Tim Chapman
		Andrew Booth
		Beverley Smallbone
		Ralph Gomarsall
		Andrew Wayland - resigned 8th June 2023
		Pamela Neail - resigned 7th September 2023
Key Management	Lead Elder	Adrian Holloway
	Elder	Chris Mackinlay
	Elder	Tim Chapman
	Elder	Andrew Booth
Governing Document	Memorandum and Articles of Association incorporated on 10 Nov 2004 amended by Special Resolution dated 27 Feb 2010	
Company Registration Number	05283116	
Charity Registration Number	1107316	
Address of principal & registered office	The Beacon Church Berkshire Road Camberley GU15 4DG	
Independent Examiner	Archie McDowall BA CA Stewardship 1 Lamb's Passage London EC1Y 8AB	
Bankers	Lloyds TSB Bank PLC 19 Obelisk Way Camberley Surrey GU15 3SE	Cambridge & Counties Bank Charnwood Court New Walk Leicester LE1 6TE
Solicitors	Heald Nickinson Lansdowne House Knoll Road Camberley GU15 3SY	

THE BEACON CHURCH CAMBERLEY

TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Objects of the charity
The charity is a charitable company and is governed by its memorandum and articles of association. The objects of the charity, as set out in the governing document are:
a) To advance the Christian faith
b) To relieve persons who are in conditions of need or hardship or who by reason of age or sickness are in need and to relieve the distress caused thereby.
c) To promote and fulfil such other charitable purposes.
to the community in the county of Surrey and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

The Beacon Church, Camberley belongs to Commission, which is part of the New Frontiers family of churches. Commission is an international family of churches working together to see 'Thousands of lives transformed, through hundreds of churches, in tens of nations'.

The Mission statement of the church is: "We are here to help people: Know God, Find Freedom, Discover their Purpose and Make a Difference."

The Vision statement of the church is: we see "A growing church of 500 people, transforming lives and building community."

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Summary of the charity's main activities and achievements

To advance the Christian faith, we have continued to work hard at making our Sunday services more accessible to people who are not yet Christians. Towards the end of the period under review, we gave more staff resource to this end, adding one new paid part-time staff to support the worship team, and adding "worship team" to another existing staff member's job description. We have continued to see an average of 7 new first-time adult visitors on a typical Sunday. To give some context, when the church first met in person post-Covid in July 2021, we had 162 attend. During 2023-24 we regularly had more than 280 in attendance, and we had 327 attend on Easter Sunday 2024. In this respect we are moving closer to our vision of being a growing church of 500 people.

In terms of our mission, we saw people come to "Know God" for the first time. This was both at Sunday services and on our Alpha Course, which moved in person after 3 years of being online only.

One of the things we do to help people "Find Freedom" is Debt Counselling. That is to say that we partner with a debt counselling charity called Frontline, who provide free debt counselling for anyone in the area. Three of the 4 Frontline counsellors who operate out of our building, The Beacon Centre, are

Structure, Governance and Management
The trustees who have served during the year and since the year end are set out on page 1. Trustees are appointed by the members of the charitable company by way of ordinary resolution. Alternatively, existing trustees may appoint trustees to serve until the subsequent annual general meeting, at which they may be reappointed by the members.

The Elders who are also trustees of the charity, meet regularly to oversee the spiritual leadership of the church. The day to day management of the charity has been delegated to the Elders. The trustees meet together corporately at least quarterly.

Trustees are selected based on experience within the church and of charitable and operational knowledge. Anybody chosen as an Elder, which follows a separate process by which the church and Elders prayerfully consider appointment, is expected to become a trustee. During the appointment process, prospective trustees are informed of their legal responsibilities should they become trustees of the charity. Changes to these responsibilities are discussed at trustee meetings.

All of the trustees are members of the charity. The members' liability is limited to £10 each.

Financial review
During the year income increased by £60,262 to £458,562, and expenditure increased by £42,985 to £457,885. As a result the charity made a surplus for the year of £677 compared to a deficit in the prior year of £16,600 increasing the charity's net assets to £1,164,477.

Reserves policy
The reserves policy, as set and reviewed regularly by the trustees, is to maintain unrestricted funds, which are the free reserves of the charity, at a level which equals the sum of the equivalent of three months staff costs, plus an additional amount for equipment replacement recognising the need to maintain or replace larger items the Beacon Centre.

At 31 March 2024, reserves, being equivalent to net current assets in general funds, totalled £256,500 (2023: £192,700). The current reserves are allocated as follows; 3 months' staff costs which approximate to £43,000 and equipment replacement reserve is set at £35,000, recognising the Beacon Centre being 13 years old. Restricted funds come to a total of £13,300 (2023: £13,700). £178,500 (2023: £114,700) remains as free reserves available to be used for the future activities being explored as described above. The trustees have forecasted income and expenditure for the foreseeable future and plan to retain the majority of the free reserves in the coming year. They believe sufficient funding is in place to support the ongoing activities of the Church.

Responsibilities of trustees under company law
The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

THE BEACON CHURCH CAMBERLEY

TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval
This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

J.M.Simpson
J.M.Simpson (Dec 12, 2024 12:50 GMT)
JONATHAN SIMPSON - Chairman

Date: Dec 12, 2024 2024

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

THE BEACON CHURCH CAMBERLEY
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024 on pages 7 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 9 to 10.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company'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 Institute of Chartered Accountantsof Scotland, 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Archie McDowall
Archie McDowall (Dec 13, 2024 11:24 GMT)

Archie McDowall BA CA
Member of the Institute of Chartered Accountants of Scotland

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Dec 13, 2024

THE BEACON CHURCH CAMBERLEY

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	430,464	-	430,464	375,300
Charitable activities	4	24,292	-	24,292	21,600
Investments	5	3,806	-	3,806	1,400
Total income and endowments		458,562	-	458,562	398,300
EXPENDITURE ON:					
Charitable activities	6	457,444	441	457,885	414,900
Total expenditure		457,444	441	457,885	414,900
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		1,118	(441)	677	(16,600)
Reconciliation of funds:					
Total funds brought forward		1,150,100	13,700	1,163,800	1,180,400
Total funds carried forward	12	1,151,218	13,259	1,164,477	1,163,800

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 9 -15 form part of these accounts.

THE BEACON CHURCH CAMBERLEY

BALANCE SHEET

AS AT 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	8	894,382	-	894,382	957,425
		894,382	-	894,382	957,425
CURRENT ASSETS					
Debtors	9	20,831	1,200	22,031	12,100
Cash at bank and in hand		277,170	12,059	289,229	205,455
		298,001	13,259	311,260	217,555
CREDITORS: Amounts falling due within one year	10	(41,165)	-	(41,165)	(11,180)
Net current assets / (liabilities)		256,836	13,259	270,095	206,375
Total assets less current liabilities		1,151,218	13,259	1,164,477	1,163,800
TOTAL NET ASSETS		1,151,218	13,259	1,164,477	1,163,800
FUND BALANCES	12				
Unrestricted Funds					
General funds		1,145,556	-	1,145,556	1,144,900
Designated funds		5,661	-	5,661	5,200
		1,151,218	-	1,151,218	1,150,100
Restricted Funds		-	13,259	13,259	13,700
		1,151,218	13,259	1,164,477	1,163,800

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities

(a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure 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 charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

J.M.Simpson
J.M.Simpson (Dec 12, 2024 12:50 GMT)

Jonathan Simpson

Date: Dec 12, 2024

Company number: 05283116 Charity number: 1107316

The notes on page 9 -15 form part of these accounts.

THE BEACON CHURCH CAMBERLEY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

Investment income represents income generated by the charity's assets and includes income from cash deposits.

Other income comprises gains arising from the disposal of tangible fixed asset.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation

Freehold buildings	Over 50 years after taking account of the building's residual value
Fixtures and fittings	15 to 25 years
Short lease	10 years
Furniture and equipment	4 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow

3 Donations and legacies

	2024	2023
	£	£
Cash donations (including tax recoverable)	428,764	373,700
Donations in kind	1,700	1,600
	430,464	375,300

4 Income from charitable activities

	2024	2023
	£	£
Ministry activities	24,292	21,600
	24,292	21,600

5 Investment income

	2024	2023
	£	£
Bank interest	3,806	1,400
	3,806	1,400

6 Charitable expenditure

		2024	2023
		£	£
a	**Costs incurred directly on specific activities**		
	Staff costs	166,477	166,800
	Building costs	65,884	41,800
	Ministry activities	119,647	106,500
	Depreciation	68,618	67,000
	Donations in kind expensed	1,700	1,600
		422,326	383,700
	Grants payable (note 6c)	24,760	20,900
		447,086	404,600
b	**Costs incurred on support & administration**		
	Governance costs		
	Independent examiner's fee	2,060	1,980
		2,060	1,980
	Insurance	2,915	2,800
	Sundry	495	1,600
	Bank charges	1,036	300
	Statutory compliance	858	700
	Professional fees	3,435	2,920
		10,799	10,300
	Total expenditure	457,885	414,900

The fee payable to the independent examiner for examining the accounts was £2,060 (2023: £1,980); in addition the charity paid £831 (2023: £842) to Stewardship for payroll bureau and £210 (2023: £200) for consultancy services.

c Grants payable

	Institutions	Individuals	2024
	£	£	£
Commission Apostolic Ministries	22,400	-	22,400
Camberley Besom	1,560	-	1,560
Camberley Youth for Christ	600	-	600
Evangelical Alliance	200	-	200
	24,760	-	24,760

The comparatives for the previous year are as follows:

	Institutions	Individuals	2023
	£	£	£
Commission Apostolic Ministries	17,400	-	17,400
Camberley Besom	1,600	-	1,600
Camberley Youth for Christ	600	-	600
Evangelical Alliance	200	-	200
Hardship	-	1,100	1,100
	19,800	1,100	20,900

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 5 (2023: 6). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2024 £
Trustees:				
Adrian Holloway	37,862	-	3,029	40,891
Chris Mackinlay	42,118	-	3,369	45,487
				86,378

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2023 £
Trustees:				
Adrian Holloway	36,582	-	2,927	39,509
Chris Mackinlay	40,529	-	3,242	43,771
Tina Craig	11,527	-	922	12,449
				95,728

Adrian Holloway and Chris Mackinlay served as church leaders and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

No trustees received employment benefits in either the current or preceding year.

8 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Furniture and equipment £	Total 2024 £
Cost				
At 1 April 2023	883,225	748,088	153,272	1,784,585
Additions	-	-	5,575	5,575
Gains / (losses) on revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 March 2024	883,225	748,088	158,847	1,790,160
Accumulated depreciation				
At 1 April 2023	(165,899)	(523,229)	(138,032)	(827,160)
Charge for the year	(13,922)	(45,370)	(9,326)	(68,618)
Eliminated on disposal	-	-	-	-
At 31 March 2024	(179,821)	(568,599)	(147,358)	(895,778)
Net book value				
At 31 March 2024	703,404	179,489	11,489	894,382
At 31 March 2023	717,326	224,859	15,240	957,425

Land valued at £187,200 has not been depreciated during the year.

The freehold land on which the building is located is subject to a restrictive covenant in favour of the local council. The cost to lift this restricted covenant is estimated to be around 25% of any sales proceeds obtained for the property.

9 Debtors

	2024 £	2023 £
Falling due within one year:		
Tax recoverable	5,789	9,000
Prepayments and accrued income	16,242	3,100
	22,031	12,100

10 Creditors: liabilities falling due within one year

	2024	2023
	£	£
Trade creditors	12,373	4,400
Other creditors and accruals	22,327	1,980
Deferred income	6,465	4,800
	41,165	11,180

11 Pension commitments

During the year employer's pension contributions totalling £8,556 (2023: £11,040) were payable to defined contribution personal pension schemes. At the balance sheet date pension contributions of £1,832 (2023: £1,159) were payable.

12 Funds

Designated and unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objectives.
Restricted funds must be used for the specific purpose laid down by the donor. Expenditure which meets that purpose is allocated to the relevant restricted fund.

Specifically:
- The Family Fund is used to enable the family of the church to bless people in need.
- Other Ministries Funds are specific donations towards Newday, Kids Zone, Football and non-staff costs. They are treated as designated if the donor has given us permission to use excess funds to fund normal activities of the church.
- Youth Special Offering specifically for capital purchases for Friday night youth
- The Commission Festival was to support church members to attend the festival
- Pastoral Training is a donation to be used solely for training of staff in pastoral work.
- The Hardship Fund is used to enable the church to bless people in need.

During the year the movements in the charity's funds were as follows:

	Opening balance 2024	Incoming resources 2024	Outgoing resources 2024	Transfers in the year 2024	Closing balance 2024
	£	£	£	£	£
Designated Funds					
Family fund	1,100	-	(494)	-	606
Commission Festival	-	6,750	(6,438)	-	312
Other ministries	4,100	15,499	(14,855)	-	4,744
	5,200	22,249	(21,788)	-	5,661
General Unrestricted Funds	1,144,900	435,814	(435,158)	-	1,145,556
Total Unrestricted Funds	1,150,100	458,063	(456,946)	-	1,151,218
Restricted Funds					
Hardship	7,200	-	(435)	-	6,765
Pastoral training	1,300	-	-	(50)	1,250
Youth	5,200	-	(6)	50	5,244
	13,700	-	(441)	-	13,259
Aggregate of funds	1,163,800	458,063	(457,386)	-	1,164,477

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds	Designated funds	Restricted funds	2024
	£	£	£	£
Tangible fixed assets	894,382	-	-	894,382
Debtors	15,205	5,626	1,200	22,031
Cash at bank and in hand	277,134	35	12,059	289,229
Creditors falling due within one year	(41,165)	-	-	(41,165)
	1,145,556	5,661	13,259	1,164,477

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023	Incoming resources 2023	Outgoing resources 2023	Transfers in the year 2023	Closing balance 2023
	£	£	£	£	£
Designated Funds					
Family fund	100	-	-	1,000	1,100
Other ministries	5,700	15,800	(19,900)	2,500	4,100
	5,800	15,800	(19,900)	3,500	5,200
General Unrestricted Funds	1,157,000	382,500	(391,100)	(3,500)	1,144,900
Total Unrestricted Funds	1,162,800	398,300	(411,000)	-	1,150,100
Restricted Funds					
Youth	7,900	-	(2,700)	-	5,200
Frontline	200	-	(200)	-	-
Pastoral training	1,300	-	-	-	1,300
Hardship	8,300	-	(1,100)	-	7,200
	17,700	-	(4,000)	-	13,700
Aggregate of funds	1,180,500	398,300	(415,000)	-	1,163,800

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds	Designated funds	Restricted funds	2023
	£	£	£	£
Tangible fixed assets	957,425	-	-	957,425
Debtors	12,100	-	-	12,100
Cash at bank and in hand	186,555	5,200	13,700	205,455
Creditors falling due within one year	(11,180)	-	-	(11,180)
	1,144,900	5,200	13,700	1,163,800

13 Transactions with related parties

During the year the charity received donations totalling £70,083 (2023: £87,103) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

Except as disclosed in note 7 'Analysis of staff costs', there have been no other transactions with related parties during the year.

THE BEACON CHURCH CAMBERLEY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £	Unrestricted funds General 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	408,215	22,249	-	430,464	359,500	15,800	-	375,300
Charitable activities	4	24,292			24,292	21,600	-	-	21,600
Other trading activities	5	-			-	-	-	-	-
Investments	5	3,806			3,806	1,400	-	-	1,400
Other income	6	-			-	-	-	-	-
Total income and endowments		436,313	22,249	-	458,562	382,500	15,800	-	398,300
EXPENDITURE ON:									
Charitable activities:	6	435,657	21,788	441	457,885	391,000	19,900	4,000	414,900
Raising funds	7	-			-	-			-
Other		-			-	-			-
Total Expenditure		435,657	21,788	441	457,885	391,000	19,900	4,000	414,900
Net gains/(losses) on investments		-			-	-			-
Net income/(expenditure)		656	461	(441)	677	(8,500)	(4,100)	(4,000)	(16,600)
Transfers between funds	12	-	-	-	-	(3,500)	3,500	-	-
		656	461	(441)	677	(12,000)	(600)	(4,000)	(16,600)
Other recognised gains/(losses):									
Gains/(losses) on revaluation of fixed assets					-				-
Actuarial gains/(losses) on defined benefit pension schemes	11				-				-
Other gains/(losses)					-				-
Net movement in funds		656	461	(441)	677	(12,000)	(600)	(4,000)	(16,600)
Reconciliation of funds:									
Total funds brought forward		1,144,900	5,200	13,700	1,163,800	1,156,900	5,800	17,700	1,180,400
Total funds carried forward	12	1,145,556	5,661	13,259	1,164,477	1,144,900	5,200	13,700	1,163,800

THE BEACON CHURCH CAMBERLEY

England & Wales - Charity number 1107316

Accounts

THE
Beacon Church
CAMBERLEY

Report and Accounts
Year ended 31st March 2023

THE BEACON CHURCH CAMBERLEY

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THE BEACON CHURCH CAMBERLEY

COMPANY INFORMATION

FOR THE YEAR ENDED 31 MARCH 2023

Legal and Administrative Information

Trustees/Directors	Chairman	Jonathan Simpson	Appointed - 30th March 2023
		Andrew Wayland	Resigned - 8th June 2023
		Adrian Holloway	
		Chris Mackinlay	
		Tim Chapman	
		Andrew Booth	
		Vanessa Champion	Resigned - 24th November 2022
		Beverley Smallbone	
		Pam Neail	Resigned - 7th September 2023
		Tina Craig	Resigned - 23rd September 2022
		Ralph Gomarsall	Appointed - 24th November 2022
Key Management	Lead Elder	Adrian Holloway	
	Elder	Chris Mackinlay	
	Elder	Tim Chapman	
	Elder	Andrew Booth	
Governing Document	Memorandum and Articles of Association incorporated on 10 Nov 2004 amended by Special Resolution dated 27 Feb 2010		
Company Registration Number	05283116		
Charity Registration Number	1107316		
Address of principal & registered office	The Beacon Church Berkshire Road Camberley GU15 4DG		
Independent Examiner	Archie McDowall BA CA Stewardship 1 Lamb's Passage London EC1Y 8AB		
Bankers	Lloyds TSB Bank PLC 19 Obelisk Way Camberley Surrey GU15 3SE		Cambridge & Counties Bank Charnwood Court New Walk Leicester LE1 6TE
Solicitors	Heald Nickinson Lansdowne House Knoll Road Camberley GU15 3SY		

THE BEACON CHURCH CAMBERLEY

TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees of The Beacon Church, Camberley, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year ended 31 March 2023.

Objects of the charity
The charity is a charitable company and is governed by its memorandum and articles of association. The objects of the charity, as set out in the governing document are:

a) To advance the Christian faith
b) To relieve persons who are in conditions of need or hardship or who by reason of age or sickness are in need and to relieve the distress caused thereby.
c) To promote and fulfil such other charitable purposes.
to the community in the county of Surrey and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

The Beacon Church, Camberley belongs to Commission, which is part of the New Frontiers family of churches. Commission is an international family of churches working together to see 'Thousands of lives transformed, through hundreds of churches, in tens of nations'.
The Mission statement of the church is: "We are here to help people: Know God, Find Freedom, Discover their Purpose and Make a Difference."
The Vision statement of the church is: we see "A growing church of 500 people, transforming lives and building community."

Summary of the charity's main activities and achievements
To advance the Christian faith, we have poured energy, and resources into making our Sunday services more accessible to people who are not yet Christians. We have given time to working out how we could increasingly make our weekly Sunday morning gatherings a place we could invite a newcomer into. For example, we have sought to decode unhelpful jargon. This represents an intentional focus from the elders of the church on the first stated aim of the charity, that is to "advance the Christian faith." We have sought to advance and take new ground and introduce more local people to Jesus through our Sunday services. The result has been a vast increase in the number of first time visitors. For example on Easter Sunday 2022 we had a huge number of not yet Christian guests, and this was even more obvious at our Carol Services in December 2022 when more than 150 "new" people attended. In the period under review, we had around 300 first time visitors attend "normal" Sunday services. That is 300 not including those who attended special events like the Carol Services or baby thanksgiving services.

In terms of our mission, we saw people come to "Know God" for the first time, and this was reflected in our first ever baptism service at our new Sunday venue. We also saw a large number of people who told us they are not part of any church respond via comment cards at our Carol Services. Some of these first time responders now come every Sunday.

One of the things we do to help people "Find Freedom" Debt Counselling. That is to say that we partner with a debt counselling charity called Frontline, who provide free debt counselling for anyone in the area. Three of the 5 counsellors are part of The Beacon Church and the clients are counselled in our building, The Beacon Centre. This is the most obvious and the most direct way that we seek to address the second stated aim of our charity, namely "To relieve persons who are in conditions of need or hardship."

Our Tuesday and Friday night youth work is an example of what we do to help people "Discover their Purpose". We gather around 16 older youth on Tuesdays and around 35 youth on a Friday night, weekly during term time. Many lives are changed, especially as a result of our Big Youth Nights – a termly celebration and outreach, and also through taking large numbers of teenagers to an annual summer youth event called Newday, near Norwich at the Norfolk Showground. In August 2022, Newday was attended by 7,200 people.

One of the ways we seek to “Make a Difference” in our community is by running an extremely competitive Football Team. The first eleven have regularly won their league and cup. They engage a large number of young men both inside, but mostly outside of the church with a competition experience of a high standard. The Beacon Church FC is very well managed, and is in many ways the public face of the church. We also seek to make a difference by supporting a food bank charity called Besom. We also give a monthly sum to Camberley Youth for Christ, a local charity that brings the good news of Christ relevantly to local schools, partnering with local churches and youth workers. It is also true to say that within our congregation we have a large number of people who are supporters of a charity called Compassion. Through Compassion, these Beacon Church folks sponsor children in third world nations both individually and in education and feeding programmes.

In terms of achieving our Vision, we are getting closer! The church grew numerically in terms of Sunday attendance during the period under review. “Building Community” has been more of a challenge, whereby the number of mid-week small groups has not grown to keep pace with the increasing Sunday attendance. We have managed to maintain high quality kids work on Sundays and also provided a residential weekend away for those in the 7-11s age group in October 2022. We have found it hard to build our serving teams. We did see success in terms of building community through introducing “Hospitality Sunday” which is one of several attempts to integrate new people. To this end, we have also run monthly welcome lunches and cheese and wine evenings. We have further sought to “build community” by gathering a wider group of 30 or so leaders termly.

The elders would say that we have yet to see large numbers of “lives transformed”, but those who were baptised in October 2022 did report such, and there are some notable stories that we have shared, especially on our Vision Sunday in January 2022.

Structure, Governance and Management
The trustees who have served during the year and since the year end are set out on page 1. Trustees are appointed by the members of the charitable company by way of ordinary resolution. Alternatively, existing trustees may appoint trustees to serve until the subsequent annual general meeting, at which they may be reappointed by the members.

The Elders who are also trustees of the charity, meet regularly to oversee the spiritual leadership of the church. The day to day management of the charity has been delegated to the Elders. The trustees meet together corporately at least quarterly.

Trustees are selected based on experience within the church and of charitable and operational knowledge. Anybody chosen as an Elder, which follows a separate process by which the church and Elders prayerfully consider appointment, is expected to become a trustee. During the appointment process, prospective trustees are informed of their legal responsibilities should they become trustees of the charity. Changes to these responsibilities are discussed at trustee meetings.

All of the trustees are members of the charity. The members’ liability is limited to £10 each.

Financial review
During the year income increased by £80,100 to £398,300, and expenditure increased by £29,900 to £414,900. As a result the charity made a deficit for the year of £16,600 compared to a deficit in the prior year of £66,800 decreasing the charity's net assets to £1,163,800. However as much of the deficit is due to depreciation the net current assets increased by £20,100 to £206,400.

Reserves policy
The reserves policy, as set and reviewed regularly by the trustees, is to maintain unrestricted funds, which are the free reserves of the charity, at a level which equals the sum of the equivalent of three months staff costs, plus an additional amount for equipment replacement recognising the need to maintain or replace larger items the Beacon Centre.

At 31 March 2023, reserves, being equivalent to net current assets in general funds, totalled £192,700 (2022: £168,600). The current reserves are allocated as follows; 3 months' staff costs which approximate to £43,000 and equipment replacement reserve is set at £35,000, recognising the Beacon Centre being 12 years old. Restricted funds come to a total of £13,700 (2022: £17,700). £114,700 (2022: £90,600) remains as free reserves available to be used for the future activities being explored as described above. The trustees have forecasted income and expenditure for the foreseeable future and plan to retain the majority of the free reserves in the coming year. They believe sufficient funding is in place to support the ongoing activities of the Church.

Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Jonathan Simpson

JONATHAN SIMPSON - Chairman

Date: 17 December 2023

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

THE BEACON CHURCH CAMBERLEY
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023 on pages 6 to 15 following, which have been prepared on the basis of the accounting policies set out on pages 8 to 10.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Archie McDowall

Archie McDowall BA CA
Member of the Institute of Chartered Accountants of Scotland

18 December 2023

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

THE BEACON CHURCH CAMBERLEY

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £'000	Restricted Funds £'000	Total Funds 2023 £'000	Total Funds 2022 £'000
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	375.3	-	375.3	300.4
Charitable activities	4	21.6	-	21.6	17.1
Investments	5	1.4	-	1.4	0.7
Total income and endowments		398.3	-	398.3	318.2
EXPENDITURE ON:					
Charitable activities	6	410.9	4.0	414.9	385.0
Total expenditure		410.9	4.0	414.9	385.0
Net income/(expenditure)		(12.6)	(4.0)	(16.6)	(66.8)
Reconciliation of funds:					
Total funds brought forward		1,162.7	17.7	1,180.4	1,247.2
Total funds carried forward	13	1,150.1	13.7	1,163.8	1,180.4

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 8-14 form part of these accounts.

THE BEACON CHURCH CAMBERLEY

BALANCE SHEET

AS AT 31 MARCH 2023

	Note	Unrestricted Funds £'000	Restricted Funds £'000	Total Funds 2023 £'000	Total Funds 2022 £'000
FIXED ASSETS					
Tangible assets	9	957.4	-	957.4	994.0
		957.4	-	957.4	994.0
CURRENT ASSETS					
Debtors	10	12.1	-	12.1	8.6
Cash at bank and in hand		191.8	13.7	205.5	185.9
		203.9	13.7	217.6	194.5
CREDITORS: Amounts falling due within one year	11	(11.2)	-	(11.2)	(8.2)
Net current assets / (liabilities)		192.7	13.7	206.4	186.3
Total assets less current liabilities		1,150.1	13.7	1,163.8	1,180.3
TOTAL NET ASSETS		1,150.1	13.7	1,163.8	1,180.3
FUND BALANCES	13				
Unrestricted Funds					
General funds		1,144.9	-	1,144.9	1,156.8
Designated funds		5.2	-	5.2	5.8
		1,150.1	-	1,150.1	1,162.6
Restricted Funds		-	13.7	13.7	17.7
		1,150.1	13.7	1,163.8	1,180.3

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure 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 charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Jonathan Simpson

Jonathan Simpson

Date: 17 December 2023

The notes on page 8-14 form part of these accounts. Company number: 05283116 Charity number: 1107316

1 Statutory Information

The charity is a charitable company limited by guarantee with no share capital and is incorporated in the United Kingdom. The liability of each member in the event of winding up is limited to £10. The company's registered number and registered office address can be found on the Company Information page 1.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

Investment income represents income generated by the charity's assets and includes income from cash deposits.

Other income comprises gains arising from the disposal of tangible fixed assets.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold buildings	Over 50 years after taking account of the building's residual value
Fixtures and fittings	15 to 25 years
Short lease	10 years
Furniture and equipment	4 years

Land and assets under construction are not depreciated.

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

		2023	2022
3	**Income from donations and legacies**	£'000	£'000
	Cash donations (including tax recoverable)	373.7	298.8
	Donations in kind	1.6	1.6
		375.3	300.4
4	**Income from charitable activities**		
	Ministry activities	21.6	17.1
		21.6	17.1
5	**Investment income**		
	Bank interest	1.4	0.7
		1.4	0.7

6	**Charitable expenditure**	2023	2022
		£'000	£'000
a	**Costs incurred directly on specific activities**		
	Staff costs	166.8	166.4
	Building costs	43.4	40.1
	Ministry activities	106.5	77.4
	Depreciation	67.0	64.5
	Grants payable (note 8c)	20.9	23.3
		404.6	371.7
b	**Costs incurred on support & administration**		
	Governance costs		
	Independent examiner's fee	2.0	1.9
		2.0	1.9
	Insurance	2.8	2.6
	Sundry	1.6	2.4
	Bank charges	0.3	0.2
	Statutory compliance	0.7	0.6
	Professional fees	2.9	5.6
		10.3	13.3
	Total expenditure	414.9	385.0

The fee payable to the independent examiner for examining the accounts was £1,980 (2022: £1,900); in addition the charity paid £200 (2022: £150) to Stewardship for consultancy servicesand £842.75 (2022: £0) for payroll services

c Grants payable

	2023 £'000	2022 £'000
Grants to organisations:		
Commission Apostolic Ministries	17.4	17.4
Camberley Besom	1.6	1.6
Camberley Youth for Christ	0.6	0.6
Evangelical Alliance	0.2	0.2
Other	-	-
	19.8	19.8
Grants to individuals:		
Family Fund	-	12.6
Hardship	1.1	3.2
	1.1	15.8

8 Analysis of staff costs, the cost of key management personnel and trustee remuneration and

The average monthly number of employees during the year was 6 (2022: 6). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2023 £
Trustees:				
Adrian Holloway	36,582		2,927	39,509
Chris Mackinlay	40,529		3,242	43,771
Tina Craig	11,527		922	12,449
				95,728

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2022 £
Trustees:				
Adrian Holloway	34,003	-	2,814	36,817
Chris Mackinlay	37,021	-	3,118	40,139
Tina Craig	18,237	-	1,520	19,757
				96,713

Chris Mackinlay and Adrian Holloway served as church leaders and Tina Craig served as treasurer and facilities manager and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

9 Tangible fixed assets

	Land and buildings £'000	Fixtures and fittings £'000	Furniture and equipment £'000	Total 2023 £'000
Cost				
At 1 April 2022	883.3	723.8	146.2	1,753.3
Additions	-	24.3	7.0	31.3
Gains / (losses) on revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 March 2023	883.3	748.1	153.2	1,784.6
Accumulated depreciation				
At 1 April 2022	152.0	477.8	129.5	759.3
Charge for the year	13.9	45.5	8.5	67.9
Eliminated on disposal	-	-	-	-
At 31 March 2023	165.9	523.3	138.0	827.2
Net book value				
At 31 March 2023	717.4	224.8	15.2	957.4
At 31 March 2022	731.3	246.0	16.7	994.0

Land valued at £187,200 has not been depreciated during the year.

The freehold land on which the building is located is subject to a restrictive covenant in favour of the local council. The cost to lift this restricted covenant is estimated to be around 25% of any sales proceeds obtained for the property.

10 Debtors

	2023 £'000	2022 £'000
Tax recoverable on donations	9.0	6.1
Prepayments and accrued income	3.1	2.5
	12.1	8.6

11 Creditors: liabilities falling due within one year

	2023 £'000	2022 £'000
Trade creditors	4.4	-
Other creditors	-	1.4
Accruals	2.0	6.3
Deferred income	4.8	0.5
	11.2	8.2

12 Pension commitments

During the year employer's pension contributions totalling £ 11,040 (2022: £16,859) were payable to defined contribution personal pension schemes. At the balance sheet date pension contributions of £1,159 (2022: £1,233) were payable.

13 Funds

Designated and unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objectives.
Restricted funds must be used for the specific purpose laid down by the donor. Expenditure which meets that purpose is allocated to the relevant restricted fund.

Specifically:
- The Family Fund is used to enable the family of the church to bless people in need.
- Other Ministries Funds are specific donations towards Newday, Kids Zone, Football and non-staff costs. They are treated as designated if the donor has given us permission to use excess funds to fund normal activities of the church.
- Youth Special Offering specifically for capital purchases for Friday night youth
- The Frontline Fund is specifically for the support of the Frontline Debt Service in Camberley.
- Pastoral Training is a donation to be used solely for training of staff in pastoral work.
- The Hardship Fund is used to enable the church to bless people in need.

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £'000	Incoming resources 2023 £'000	Outgoing resources 2023 £'000	Transfers in the year 2023 £'000	Closing balance 2023 £'000
Designated Funds					
Family fund	0.1	-	-	1.0	1.1
Other ministries	5.7	15.8	(19.9)	2.5	4.1
	5.8	15.8	(19.9)	3.5	5.2
General Unrestricted Funds	1,157.0	382.5	(391.1)	(3.5)	1,144.9
Total Unrestricted Funds	1,162.8	398.3	(411.0)	-	1,150.1
Restricted Funds					
Youth	7.9	-	(2.7)	-	5.2
Frontline	0.2	-	(0.2)	-	0.0
Pastoral training	1.3	-	-	-	1.3
Hardship	8.3	-	(1.1)	-	7.2
	17.7	-	(4.0)	-	13.7
Aggregate of funds	1,180.5	398.3	(415.0)	-	1,163.8

The transfers referred to above were made to move general funds into designated funds for; Football, Camberley Frontline, Family Fund and Newday.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £'000	Designated funds £'000	Restricted funds £'000	2023 £'000
Tangible fixed assets	957.4	-	-	957.4
Debtors	12.1	-	-	12.1
Cash at bank and in hand	186.6	5.2	13.7	205.5
Creditors falling due within one year	(11.2)	-	-	(11.2)
	1,144.9	5.2	13.7	1,163.8

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2022 £'000	Incoming resources 2022 £'000	Outgoing resources 2022 £'000	Transfers in the year 2022 £'000	Closing balance 2022 £'000
Designated Funds					
Family fund	0.4	-	(0.3)	-	0.1
Other ministries	0.7	9.8	(4.8)	-	5.7
	1.1	9.8	(5.1)	-	5.8
General Unrestricted Funds	1,230.3	295.4	(368.7)	-	1,157.0
Total Unrestricted Funds	1,231.4	305.2	(373.8)	-	1,162.8
Restricted Funds					
Youth	-	12.5	(4.6)	-	7.9
Frontline	2.9	0.5	(3.2)	-	0.2
Pastoral training	1.3	-	-	-	1.3
Hardship	11.6	-	(3.3)	-	8.3
	15.8	13.0	(11.1)	-	17.7
Aggregate of funds	1,247.2	318.2	(384.9)	-	1,180.5

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as

	Unrestricted Funds			
	General funds £'000	Designated funds £'000	Restricted funds £'000	2022 £'000
Tangible fixed assets	994.0	-	-	994.0
Debtors	8.6	-	-	8.6
Cash at bank and in hand	162.4	5.8	17.7	185.9
Creditors falling due within one year	(8.2)	-	-	(8.2)
	1,156.8	5.8	17.7	1,180.3

14 Transactions with related parties

During the year the charity received donations totalling £87,103 (2022: £77,203) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

Except as disclosed in note 8 'Analysis of staff costs', there have been no other transactions with related parties during the year.

THE BEACON CHURCH CAMBERLEY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds General 2023 £'000	Designated 2023 £'000	Restricted 2023 £'000	Total 2023 £'000	Unrestricted funds General 2022 £'000	Designated 2022 £'000	Restricted 2022 £'000	Total 2022 £'000
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	359.5	15.8	-	375.3	277.6	9.8	13.0	300.4
Charitable activities	4	21.6	-	-	21.6	17.1	-	-	17.1
Investments	5	1.4	-	-	1.4	0.7	-	-	0.7
Other income	0	-	-	-	-	-	-	-	-
Total income and endowments		382.5	15.8	-	398.3	295.4	9.8	13.0	318.2
EXPENDITURE ON:									
Charitable activities:	6	391.0	19.9	4.0	414.9	368.8	5.1	11.1	385.0
Total Expenditure		391.0	19.9	4.0	414.9	368.8	5.1	11.1	385.0
Net income/(expenditure)		(8.5)	(4.1)	(4.0)	(16.6)	(73.4)	4.7	1.9	(66.8)
Transfers between funds	13	(3.5)	3.5	-	-	-	-	-	-
Net movement in funds		(12.0)	(0.6)	(4.0)	(16.6)	(73.4)	4.7	1.9	(66.8)
Reconciliation of funds:									
Total funds brought forward		1,156.9	5.8	17.7	1,180.4	1,230.3	1.1	15.8	1,247.2
Total funds carried forward	13	1,144.9	5.2	13.7	1,163.8	1,156.9	5.8	17.7	1,180.4

THE BEACON CHURCH CAMBERLEY

England & Wales - Charity number 1107316

Accounts

THE
Beacon Church
CAMBERLEY

Report and Accounts
Year ended 31st March 2022

THE BEACON CHURCH CAMBERLEY

COMPANY INFORMATION

FOR THE YEAR ENDED 31 MARCH 2022

Legal and Administrative Information

Trustees/Directors	Andrew Wayland	Chairman
	Adrian Holloway	
	Chris Mackinlay	
	Tim Chapman	
	Andrew Booth	
	Vanessa Champion	HR Director
	Beverley Smallbone	
	Pam Neail	
	Tina Craig	Resigned - 23rd September 2022
	Ralph Gomarsall	Appointed - 24th November 2022
Key Management	Adrian Holloway	Lead Elder
	Chris Mackinlay	Elder
	Tim Chapman	Elder
	Andrew Booth	Elder
	Tina Craig	Treasurer
Governing Document	Memorandum and Articles of Association incorporated on 10 Nov 2004 amended by Special Resolution dated 27 Feb 2010	
Company Registration Number	05283116	
Charity Registration Number	1107316	
Address of principal & registered office	The Beacon Church Berkshire Road Camberley GU15 4DG	
Independent Examiner	Archie McDowall BA CA Stewardship 1 Lamb's Passage London EC1Y 8AB	
Bankers	Lloyds TSB Bank PLC 19 Obelisk Way Camberley Surrey GU15 3SE	Cambridge & Counties Bank Charnwood Court New Walk Leicester LE1 6TE
Solicitors	Heald Nickinson Lansdowne House Knoll Road Camberley GU15 3SY	

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THE BEACON CHURCH CAMBERLEY

TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees of The Beacon Church, Camberley, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year ended 31 March 2022.

Objects of the charity

The charity is a charitable company and is governed by its memorandum and articles of association. The objects of the charity, as set out in the governing document are:

a) To advance the Christian faith

b) To relieve persons who are in conditions of need or hardship or who by reason of age or sickness are in need and to relieve the distress caused thereby.

c) To promote and fulfil such other charitable purposes.

to the community in the county of Surrey and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

The trustees note that the Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. The Beacon Church, Camberley; its trustees, elders and members are committed to the restoration of those New Testament principles. It is not alone in this, it is one of many Churches in the area, country and all over the world that is re-discovering the excitement of knowing Jesus Christ.

The Beacon Church, Camberley belongs to **Commission**, which is part of the **New Frontiers** family of churches. Commission is an international family of churches working together to see 'Thousands of lives transformed, through hundreds of churches, in tens of nations'.

The vision between April 2021 and February 2022 continued to be "Together – Knowing Jesus Better and Making Jesus Known". In February 2022 we adopted a new Mission statement to the following: "*We are here to help people: Know God, Find freedom, discover their purpose and make a difference"* We also introduced a new vision statement to *"A growing church of 500 people, transforming lives and building community"*

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

From April 2021 to July 2021 we continued our 'Church online' services in a 'Studio' in the Beacon Centre where we live streamed Sunday services. This included welcoming, live worship and live preaching. However, from 25th July 2021, as soon as we were able, we started meeting in-person. We were unable to go back to Tomlinscote school where we had met pre Covid and so we meet in The Village Hotel, Farnborough. This has increased our Sunday morning hire costs significantly. However, the church is growing and we have been able to put on Kids work every Sunday morning since this date. The children do not come into the main meeting as the room only holds up to 200 people. They meet in other rooms that we hire from the hotel.

Further to this, our kids workers put on a Zoom **Light and Bright Party**, which talked about the true meaning of Halloween and how we as a church celebrate Jesus instead.

We ran 2 **Alpha Courses online** one starting in April 2021 (5 attendees) and one starting in February 2022 (3 attendees). The difference in these online courses to last years was that we did an in-person Holy Spirit day.

We continue to run the **Frontline Debt and Benefit Advice Service** which is manged by 3 volunteer advisors. They have supported many clients, seeing them empowered to manage their finances and numerous set free from the overwhelming burden of their debts.

Locally we support a food bank charity called **Besom**, providing a monthly grant to them. We give a monthly amount to support **Camberley Youth for Christ**, a local charity that brings the good news of Christ relevantly by working in local schools and partnering with local churches and youth workers. We are also supporters of the charity **Compassion**, with many in the fellowship sponsoring children in 3rd world nations in education and feeding programmes.

Pastoral Care

Our pastoral care is often worked out through our small groups, however in addition to this staff member who holds pastoral responsibility. This staff member provides support for small group leaders or directly gets involved, if appropriate, in certain situations.

The goal of the Pastoral Support Team is:

"To see the members of The Beacon Church knowing their true identity and growing to reach their full potential in God. In relationships, walking in grace & truth and bearing fruit. Seeking freedom & healing. Loved & supported."

As part of our pastoral care programme, we have provided ongoing pastoral support for many singles, families and older people in the church experiencing challenging life circumstances.

Community Building

Beacon Youth Special Offering

With our new full time youth Pastor starting in April 2021 we had a Special Offering in September 2021 to raise money for our Friday evening youth meetings. This was for capital purchases to make Friday Night Youth a more realistic invitational event - making it easier for our youth to invite a not-yet Christian friend on a Friday. This was a great success and at the last youth meeting on Friday we had 41 youth attend. The largest number so far.

The **Beacon Football Team** recruits from both members of the church and of the local community. The club manager aims to provide a highly professional club experience for those who play and expects high standards of conduct on and off the pitch. The team prays at the beginning of every game and players are aware that it is a Christian club. The Beacon Church Football Club won the league in the 2021-22 Season.

Staffing and Volunteers

These are the staff roles during this period:

- A part time Lead Pastor
- A full time Youth Pastor (from 21st April 2021)
- A full time Pastoral Support Overseer
- A part time Children's & Families Pastor
- A part time Operations Manager
- A part time Treasurer & Facilities Manager

In addition, approximately 30 volunteers gave up their time to lead and help the online services and zoom ministries at the church. From 25th July 2021 we have up to 100 volunteers giving up their time to lead and help with the in-person service on a Sunday and small groups during the week. We are greatly indebted to these volunteers for their commitment and support.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

The trustees who have served during the year and since the year end are set out on page 1. Trustees are appointed by the members of the charitable company by way of ordinary resolution. Alternatively, existing trustees may appoint trustees to serve until the subsequent annual general meeting, at which they may be reappointed by the members.

The Elders who are also trustees of the charity, meet regularly to oversee the spiritual leadership of the church. The day to day management of the charity has been delegated to the Elders, one of whom is employed full time. The trustees meet together corporately at least quarterly.

Trustees are selected based on experience within the church and of charitable and operational knowledge. Anybody chosen as an Elder, which follows a separate process by which the church and Elders prayerfully consider appointment, is expected to become a trustee. During the appointment process, prospective trustees are informed of their legal responsibilities should they become trustees of the charity. Changes to these responsibilities are discussed at trustee meetings.

All of the trustees are members of the charity. The members' liability is limited to £10 each.

Financial review

During the year income increased by £100 to £318,200, and expenditure increased by £82,100 to £384,900. As a result the charity made a deficit for the year of £66,700 compared to a surplus in the prior year of £15,300 decreasing the charity's net assets to £1,800,500. Net current assets decreased by £19,200 to £186,500.

Reserves policy

The reserves policy, as set and reviewed regularly by the trustees, is to maintain unrestricted funds, which are the free reserves of the charity, at a level which equals the sum of the equivalent of three months staff costs, plus an additional amount for equipment replacement recognising the need to maintain or replace larger items the Beacon Centre.

At 31 March 2022, reserves, being equivalent to net current assets in general funds, totalled £168,600 (2021: £189,900). The current reserves are allocated as follows; 3 months' staff costs which approximate to £43,000 and equipment replacement reserve is set at £35,000, recognising the Beacon Centre being 11 years old. Restricted funds come to a total of £17,700. £90,600 remains as free reserves available to be used for the future activities being explored as described above. The trustees have forecasted income and expenditure for the foreseeable future and plan to retain the majority of the free reserves in the coming year. They believe sufficient funding is in place to support the ongoing activities of the Church.

Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume

that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Andrew Wayland
_____

ANDREW WAYLAND - Chairman

Date: 12/12/2022 2022

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

THE BEACON CHURCH CAMBERLEY
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022 on pages 8 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 10 to 11.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Archie McDowall

Archie McDowall BA CA
Member of the Institute of Chartered Accountants of Scotland

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 14/12/2022

THE BEACON CHURCH CAMBERLEY

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	287.4	13.0	300.4	313.8
Charitable activities	4	17.1	-	17.1	3.4
Investments	5	0.7	-	0.7	0.9
Total income and endowments		305.2	13.0	318.2	318.1
EXPENDITURE ON:					
Charitable activities	6	373.9	11.1	385.0	302.8
Total expenditure		373.9	11.1	385.0	302.8
Net income/(expenditure)		(68.7)	1.9	(66.8)	15.3
Reconciliation of funds:					
Total funds brought forward		1,231.4	15.8	1,247.2	1,231.9
Total funds carried forward	13	1,162.7	17.7	1,180.4	1,247.2

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 10-16 form part of these accounts.

THE BEACON CHURCH CAMBERLEY

BALANCE SHEET

AS AT 31 MARCH 2022

	Note	Unrestricted Funds £'000	Restricted Funds £'000	Total Funds 2022 £'000	Total Funds 2021 £'000
FIXED ASSETS					
Tangible assets	9	994.0	-	994.0	1,041.5
		994.0	-	994.0	1,041.5
CURRENT ASSETS					
Debtors	10	8.6	-	8.6	7.8
Cash at bank and in hand		168.2	17.7	185.9	205.3
		176.8	17.7	194.5	213.1
CREDITORS: Amounts falling due within one year	11	(8.2)	-	(8.2)	(7.4)
Net current assets / (liabilities)		168.6	17.7	186.3	205.7
Total assets less current liabilities		1,162.6	17.7	1,180.3	1,247.2
TOTAL NET ASSETS		1,162.6	17.7	1,180.3	1,247.2
FUND BALANCES	13				
Unrestricted Funds					
General funds		1,156.8	-	1,156.8	1,230.3
Designated funds		5.8	-	5.8	1.1
		1,162.6	-	1,162.6	1,231.4
Restricted Funds		-	17.7	17.7	15.8
		1,162.6	17.7	1,180.3	1,247.2

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities

(a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure 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 charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Andrew Wayland

Andrew Wayland

12/12/2022

Date: _____

Company number: 05283116 Charity number: 1107316

The notes on page 10-16 form part of these accounts.

1 Statutory Information

The charity is a charitable company limited by guarantee with no share capital and is incorporated in the United Kingdom. The liability of each member in the event of winding up is limited to £10. The company's registered number and registered office address can be found on the Company Information page 1.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect projections.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

Investment income represents income generated by the charity's assets and includes income from cash deposits.

Other income comprises gains arising from the disposal of tangible fixed assets.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold buildings	Over 50 years after taking account of the building's residual value
Fixtures and fittings	15 to 25 years
Short lease	10 years
Furniture and equipment	4 years

Land and assets under construction are not depreciated.

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

3 Income from donations and legacies

	2022	2021
	£'000	£'000
Cash donations (including tax recoverable)	298.8	293.7
Donations in kind	1.6	1.6
Grants received	-	18.5
	300.4	313.8

Grants comprise:

	2022	2021
	£'000	£'000
Job Retention Scheme grants	-	18.0
Other grants	-	0.5
	-	18.5

4 Income from charitable activities

	2022	2021
	£'000	£'000
Ministry activities	17.1	3.4
	17.1	3.4

5 Investment income

	2022	2021
	£'000	£'000
Bank interest	0.7	0.9
	0.7	0.9

6 Charitable expenditure

	2022	2021
	£'000	£'000
a Costs incurred directly on specific activities		
Staff costs	166.4	145.2
Building costs	40.1	29.1
Ministry activities	77.4	16.5
Depreciation	64.5	61.2
Grants payable (note 8c)	23.3	25.5
	371.7	277.5
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	1.9	1.9
	1.9	1.9
Insurance	2.6	2.5
Sundry	2.4	6.5
Relocation costs	-	8.0
Bank charges	0.2	0.2
Statutory compliance	0.6	0.2
Professional fees	5.6	6.1
	13.3	25.4
Total expenditure	385.0	302.9

The fee payable to the independent examiner for examining the accounts was £1,900 (2020: £1,700); in addition the charity paid £150 (2020: £150) to Stewardship for consultancy services.

c Grants payable

	2022	2021
	£'000	£'000
Grants to organisations:		
Commission Apostolic Ministries	17.4	17.4
222 Ministries International	-	5.0
Camberley Besom	1.6	1.6
Camberley Youth for Christ	0.6	0.6
Evangelical Alliance	0.2	0.2
Other	-	-
	19.8	24.8
Grants to individuals:		
Family Fund grants	12.6	1.1
Hardship grants	3.2	-
	15.8	1.1

The church supports missionaries in the UK and internationally. Where a particular missionary has been supported by the church for a number of years, strict compliance with the Charities' Statement of Recommended Practice (SOR) may regard some arrangements as constituting constructive obligations such that future years' support is accounted for in these accounts as a liability. Whilst the support has no final end date in some cases, the church officers assess missionary funding on an annual basis and are confident that the missionaries would not view their support as an open-ended obligation by the church.

8 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 6 (2021: 6) of which 4 (2021: 4) were part-time. Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2022 £
Trustees:				
Adrian Holloway	34,003	-	2,814	36,817
Chris Mackinlay	37,021	-	3,118	40,139
Tina Craig	18,237	-	1,520	19,757
				96,713

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2021 £
Trustees:				
Andrew Booth	13,503	-	1,080	14,584
Adrian Holloway	20,519	8,000	1,642	30,160
Chris Mackinlay	33,970	-	2,718	36,688
Tina Craig	893	-	116	1,008
				82,440

Andrew Booth, Chris Mackinlay and Adrian Holloway served as church leaders and Tina Craig served as treasurer and facilities manager and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

9 Tangible fixed assets

	Land and buildings £'000	Fixtures and fittings £'000	Furniture and equipment £'000	Total 2022 £'000
Cost				
At 1 April 2021	883.3	723.8	129.2	1,736.3
Additions	-	-	17.0	17.0
Gains / (losses) on revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 March 2022	883.3	723.8	146.2	1,753.3
Accumulated depreciation				
At 1 April 2021	138.1	433.9	122.8	694.8
Charge for the year	13.9	43.9	6.7	64.5
Eliminated on disposal	-	-	-	-
At 31 March 2022	152.0	477.8	129.5	759.3
Net book value				
At 31 March 2022	731.3	246.0	16.7	994.0
At 31 March 2021	745.2	289.9	6.4	1,041.5

Land valued at £187,200 has not been depreciated during the year.

The freehold land on which the building is located is subject to a restrictive covenant in favour of the local council. The cost to lift this restricted covenant is estimated to be around 25% of any sales proceeds obtained for the property.

10 Debtors

	2022 £'000	2021 £'000
Tax recoverable on donations	6.1	4.2
Prepayments and accrued income	2.5	3.6
	8.6	7.8

11 Creditors: liabilities falling due within one year

	2022 £'000	2021 £'000
Other creditors	1.4	1.2
Accruals	6.3	5.7
Deferred income	0.5	0.5
	8.2	7.4

12 Pension commitments

During the year employer's pension contributions totalling £11,582 (2021: £10,200) were payable to defined contribution personal pension schemes. At the balance sheet date employer and employee pension contributions of £1,444 (2021: £1,233) were payable.

13 Funds

Designated and unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objectives.
Restricted funds must be used for the specific purpose laid down by the donor. Expenditure which meets that purpose is allocated to the relevant restricted fund.

Specifically:
- The Family Fund is used to enable the family of the church to bless people in need.
- Other Ministries Funds are specific donations towards Newday, Kids Zone, Football and non-staff costs. They are treated as designated if the donor has given us permission to use excess funds to fund normal activities of the church.
- Youth Special Offering specifically for capital purchases for Friday night youth
- The Frontline Fund is specifically for the support of the Frontline Debt Service in Camberley.
- Pastoral Training is a donation to be used solely for training of staff in pastoral work.
- The Hardship Fund is used to enable the church to bless people in need.

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £'000	Incoming resources 2022 £'000	Outgoing resources 2022 £'000	Transfers in the year 2022 £'000	Closing balance 2022 £'000
Designated Funds					
Family fund	0.4	-	(0.3)	-	0.1
Other ministries	0.7	9.8	(4.8)	-	5.7
	1.1	9.8	(5.1)	-	5.8
General Unrestricted Funds	1,230.3	295.4	(368.7)	-	1,157.0
Total Unrestricted Funds	1,231.4	305.2	(373.8)	-	1,162.8
Restricted Funds					
Youth	-	12.5	(4.6)	-	7.9
Frontline	2.9	0.5	(3.2)	-	0.2
Pastoral training	1.3	-	-	-	1.3
Hardship	11.6	-	(3.3)	-	8.3
	15.8	13.0	(11.1)	-	17.7
Aggregate of funds	1,247.2	318.2	(384.9)	-	1,180.5

The transfers referred to above were made for the following reasons:
a) The Christmas Service was cancelled due to changes in Government restrictions and the loss was covered by general funds
b) Some of the other ministries are now included in general funds and not separately tracked

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £'000	Designated funds £'000	Restricted funds £'000	2022 £'000
Tangible fixed assets	994.0	-	-	994.0
Debtors	8.6	-	-	8.6
Cash at bank and in hand	162.4	5.8	17.7	185.9
Creditors falling due within one year	(8.2)	-	-	(8.2)
	1,156.8	5.8	17.7	1,180.3

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £'000	Incoming resources 2021 £'000	Outgoing resources 2021 £'000	Transfers in the year 2021 £'000	Closing balance 2021 £'000
Designated Funds					
Family fund	1.5	-	(1.1)	-	0.4
Christmas fund	-	-	(5.1)	5.1	-
Other ministries	0.6	2.2	(3.3)	1.2	0.7
	2.1	2.2	(9.5)	6.3	1.1
General Unrestricted Funds	1,219.7	305.1	(288.2)	(6.3)	1,230.3
Total Unrestricted Funds	1,221.8	307.3	(297.7)	-	1,231.4
Restricted Funds					
Old Dean Community	1.3	-	(1.3)	-	-
Frontline	2.5	3.4	(3.0)	-	2.9
Pastoral training	1.3	-	-	-	1.3
Hardship	5.0	7.4	(0.8)	-	11.6
	10.1	10.8	(5.1)	-	15.8
Aggregate of funds	1,231.9	318.1	(302.8)	-	1,247.2

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £'000	Designated funds £'000	Restricted funds £'000	2021 £'000
Tangible fixed assets	1,041.5	-	-	1,041.5
Debtors	7.8	-	-	7.8
Cash at bank and in hand	188.4	1.1	15.8	205.3
Creditors falling due within one year	(7.4)	-	-	(7.4)
	1,230.3	1.1	15.8	1,247.2

14 Transactions with related parties

During the year the charity:

a) received donations totalling £77,203 (2021: £77,203) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

b) paid expenses totalling £0 (2021: £9) for 1 (2021: 1) trustees for travel whilst carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

During the year the charity also made the following payments to, or for, related parties:

a) Adrian Holloway, who is a trustee, received employment benefits totalling £0 (2021: £8,000) as relocation expenses.

Except as disclosed in note 8 'Analysis of staff costs', there have been no other transactions with related parties during the year.

THE BEACON CHURCH CAMBERLEY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds General 2022 £'000	Designated 2022 £'000	Restricted 2022 £'000	Total 2022 £'000	Unrestricted funds General 2021 £'000	Designated 2021 £'000	Restricted 2021 £'000	Total 2021 £'000
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	277.6	9.8	13.0	300.4	300.8	2.2	10.8	313.8
Charitable activities	4	17.1	-	-	17.1	3.4	-	-	3.4
Investments	5	0.7	-	-	0.7	0.9	-	-	0.9
Other income	0	-	-	-	-	-	-	-	-
Total income and endowments		295.4	9.8	13.0	318.2	305.1	2.2	10.8	318.1
EXPENDITURE ON:									
Charitable activities:	6	368.8	5.1	11.1	385.0	288.2	9.5	5.1	302.8
Total Expenditure		368.8	5.1	11.1	385.0	288.2	9.5	5.1	302.8
Net income/(expenditure)		(73.4)	4.7	1.9	(66.8)	16.9	(7.3)	5.7	15.3
Transfers between funds	13	-	-	-	-	(6.3)	6.3	-	-
Net movement in funds		(73.4)	4.7	1.9	(66.8)	10.6	(1.0)	5.7	15.3
Reconciliation of funds:									
Total funds brought forward		1,230.3	1.1	15.8	1,247.2	1,219.7	2.1	10.1	1,231.9
Total funds carried forward	13	1,156.9	5.8	17.7	1,180.4	1,230.3	1.1	15.8	1,247.2

THE BEACON CHURCH CAMBERLEY

England & Wales - Charity number 1107316

Accounts

THE
Beacon Church
CAMBERLEY

Report and Accounts
Year ended 31st March 2021

THE BEACON CHURCH CAMBERLEY

COMPANY INFORMATION

FOR THE YEAR ENDED 31 MARCH 2021

Legal and Administrative Information

Trustees/Directors	Andrew Wayland	Chairman
	Adrian Holloway	Appointed - 15th September 2020
	Chris Mackinlay	
	Tim Chapman	
	Andrew Booth	
	Vanessa Champion	HR Director
	Beverley Smallbone	
	Pam Neail	
	Tina Craig	Appointed - 16th March 2021
Key Management	Adrian Holloway	Lead Elder
	Chris Mackinlay	Elder
	Tim Chapman	Elder
	Andrew Booth	Elder
	Tina Craig	Treasurer
Governing Document	Memorandum and Articles of Association incorporated on 10 Nov 2004 amended by Special Resolution dated 27 Feb 2010	
Company Registration Number	05283116	
Charity Registration Number	1107316	
Address of principal & registered office	The Beacon Church Berkshire Road Camberley GU15 4DG	
Independent Examiner	Jacob Farley ACA Stewardship 1 Lamb's Passage London EC1Y 8AB	
Bankers	Lloyds TSB Bank PLC 19 Obelisk Way Camberley Surrey GU15 3SE	Cambridge & Counties Bank Charnwood Court New Walk Leicester LE1 6TE
Solicitors	Heald Nickinson Lansdowne House Knoll Road Camberley GU15 3SY	

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THE BEACON CHURCH CAMBERLEY

TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees of The Beacon Church, Camberley, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year ended 31 March 2021.

Objects of the charity

The charity is a charitable company and is governed by its memorandum and articles of association. The objects of the charity, as set out in the governing document are:

a) To advance the Christian faith
b) To relieve persons who are in conditions of need or hardship or who by reason of age or sickness are in need and to relieve the distress caused thereby.
c) To promote and fulfil such other charitable purposes.
to the community in the county of Surrey and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

The trustees note that the Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. The Beacon Church, Camberley; its trustees, elders and members are committed to the restoration of those New Testament principles. It is not alone in this, it is one of many Churches in the area, country and all over the world that is re-discovering the excitement of knowing Jesus Christ.

The Beacon Church, Camberley belongs to **Commission**, which is part of the **New Frontiers** family of churches. Commission is an international family of churches working together to see 'Thousands of lives transformed, through hundreds of churches, in tens of nations'.
The vision is "Together – Knowing Jesus Better and Making Jesus Known"

Summary of the charity's main activities and achievements and Covid-19

To further the above objects and vision, the charity's main activities and achievements were as follows:

In April 2020, due to the COVID-19 global pandemic, the way we run the church changed very significantly as the UK was placed in lockdown. The pastoral structures and the high value of 'together-ness' was placed under test.

The global COVID-19 pandemic has created a significant increase in appetite for answers to the meaning of life. Research shows that church attendance using online platforms has increased significantly since March 2020 and The Beacon Church Camberley has been keen to serve the needs of our community in this way. All our services became **'Church at Home'** and moved to online in March 2020 on Youtube, Facebook Live and Zoom. We have seen much larger viewing figures than we would have had at our in-person services. We were encouraged by this and looked at ways we could make connections with those who are new to the church and support them. From September when Adrian Holloway joined, we went to **'Church online'** setting up a 'Studio' in the Beacon Centre where we live streamed Sunday services. This included welcoming, live worship and live preaching. We also continued the kids work every Sunday morning at 9am for half an hour, live streaming from the studio. Volunteers worked tirelessly producing videos for games, craft, worship songs, bible stories and memory verses. We even had viewers from Scotland for this!! It was even likened to a CBBC programme!
Further to this, our kids workers put on a Zoom **Light and Bright Party**, which talked about the true meaning of Halloween and how we as a church celebrate Jesus instead.
None of these things would have been possible without the faithful volunteers, particularly on the 'Tech Team' that supported and helped film, collate, produce, cut and show on all our platforms.

We put on an **Alpha Course online** for the first time. This is a course for people who are interested in exploring the Christian faith, 6 guests attended in November 2020 with another course planned to start at the beginning of April 2021.

In the last year it has been difficult to connect with our local community due to the lack of in-person ministries. However, we continue to run the **Frontline Debt and Benefit Advice Service** which was manged by a part time employed member of staff plus 3 volunteer advisors. Since September 2020 the employed member of staff left but the service has continued under the 3 volunteers. They have supported many clients, seeing them empowered to manage their finances and numerous set free from the overwhelming burden of their debts. Our partnership with Cordwalles School with **TLG** stopped during lockdown and it was decided not to continue once the schools reopened.

Locally we support a food bank charity called **Besom**, providing a monthly grant to them. We give a monthly amount to support **Camberley Youth for Christ**, a local charity that brings the good news of Christ relevantly by working in local schools and partnering with local churches and youth workers. We are also supporters of the charity **Compassion**, with many in the fellowship sponsoring children in 3rd world nations in education and feeding programmes.
We were waiting for a time to meet in person again. We are unlikely to be able to go back to Tomlinscote school to meet due to the hiring regulations. Adrian Holloway is challenging and shaping us and we have plans to grow while planning a big review of the life and business of the church which we pray will lead to significant church growth.

Pastoral Care

Pastoral care also looked very different during the pandemic as we were working from home and our Pastoral Care Overseer did a good job in checking in with people and supporting the small group leaders in caring for their immediate community. He also produced some short videos to put on all our platforms called: 60 Seconds of Hope, Lockdown Testimonies along with #loveyourneighbour.
Small groups met online over Zoom
We had Zoom 'Coffee and catch up' sessions running on Saturday mornings
Our Operations Manager organised a Beacon Church Family Day which ran over zoom which culminated in a Quiz evening.
There were zoom prayer meetings, kids after school online events, an online Freedom in Christ Course and online parenting course.

Community Building

This is the area in which Covid-19 has had the most impact.
With many people told to stay at home at the end of March 2020, we were keen for the church to still be good news to the communities around them. Our **#loveyourneighbour** campaign sought to encourage the church from their homes to be community focussed, and to find ways to be a blessing in their neighbourhoods.
The **Golden Years** (ministry to the older people of the community) closed their doors at the beginning of the first lockdown in March 2020 and due to the lack of people to run/lead it it has not re-opened.
Smarties (our parent and toddler group) stopped running in person in March 2020, however, our Children's and Families worker did a great job in the first few months of lockdown doing an on-line 'Smarties at Home' group, by delivering an online craft and reading stories for the toddler age group every Thursday morning. Unfortunately, it was not sustainable throughout the summer and Smarties has not returned.

The **Beacon Football Team** obviously was not able to finish their 2019-2020 Season due to the national lockdown. It did start the 2020-21 Season in September with restrictions in place and ran a reduced schedule when it was allowed to play. The team recruits from both members of the church and of the local community. The club manager aims to provide a highly professional club experience for those who play and expects high standards of conduct on and off the pitch. The team prays at the beginning of every game and players are aware that it is a Christian club.
In December 2020 we planned and organised to put on a 'Drive In' Carol Service in Tomlinscote School carpark and 'sold' free tickets to the event. However, unfortunately this was cancelled 2 days before hand due to the area going into Tier 4.

Staffing and Volunteers

In April 2020 to end of August 2020 the church was led by three Elders: Andrew Booth, Tim Chapman and Chris Mackinlay. In September 2020, Adrian Holloway joined the staff team to become our Lead Pastor to replace Andrew Booth on staff, although Andrew has remained an Elder of the Church.
Between the beginning of April and end of July 2020, due to the pandemic, to save costs to the church, 2 members of staff were placed on Furlough. Jon Oldaker, the Youth & Community Pastor and Tina Craig, the Finance Assistant & Facilities Manager. Both were then put on 'flexible furlough' from beginning of August 2020 to end of March 2021. However, in November 2020, Jon Oldaker, left the role to pursue another role elsewhere. His role was not replaced immediately as discussions took place to see what the church required. After much consideration and prayer and several rounds of interviews we appointed a Full Time Youth Pastor in April 2021.
During this period all members of staff, when working, 'worked from home' and the Beacon Centre was closed to the public.
These are the staff roles during this period:

- A part time Lead Elder (until August 2020)
- A part time Lead Pastor (from September 2020)
- A full time Youth & Community Pastor (until December 2020) (Full time furlough April to June 2020, Flexible furlough from July 2020 to November 2020)
- A full time Pastoral Support Overseer
- A part time Children's & Families Pastor
- A part time Operations Manager
- A part time Finance Administrator & Facilities Manager (Full time furlough April to June 2020, Flexible furlough from July 2020 to March 2021)

In addition, approximately 30 volunteers give up their time to lead and help the online services and zoom ministries at the church. We are greatly indebted to these volunteers for their commitment and support.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

The trustees who have served during the year and since the year end are set out on page 1. Trustees are appointed by the members of the charitable company by way of ordinary resolution. Alternatively, existing trustees may appoint trustees to serve until the subsequent annual general meeting, at which they may be reappointed by the members.

The Elders who are also trustees of the charity, meet regularly to oversee the spiritual leadership of the church. The day to day management of the charity has been delegated to the Elders, one of whom is employed full time. The trustees meet together corporately at least quarterly.

Trustees are selected based on experience within the church and of charitable and operational knowledge. Anybody chosen as an Elder, which follows a separate process by which the church and Elders prayerfully consider appointment, is expected to become a trustee. During the appointment process, prospective trustees are informed of their legal responsibilities should they become trustees of the charity. Changes to these responsibilities are discussed at trustee meetings.

All of the trustees are members of the charity. The members' liability is limited to £10 each.

Financial review

During the year income increased by £37,700 to £318,200, and expenditure decreased by £57,800 to £305,300. As a result the charity made a surplus for the year of £12,900 compared to a deficit in the prior year of £82,600 increasing the charity's net assets to £1,244,700. Net current assets increased by £69,800 to £205,700.

Reserves policy

The reserves policy, as set and reviewed regularly by the trustees, is to maintain unrestricted funds, which are the free reserves of the charity, at a level which equals the sum of the equivalent of three months staff costs, plus an additional amount for equipment replacement recognising the need to maintain or replace larger items the Beacon Centre.

At 31 March 2021, reserves, being equivalent to net current assets in general funds, totalled £205,700 (2020: £135,900). The current reserves are allocated as follows; 3 months' staff costs which approximate to £49,900 and equipment replacement reserve is set at £40,648, recognising the Beacon Centre being 10 years old. £113,928 remains as free reserves available to be used for the future activities being explored as described above. The trustees have forecasted income and expenditure for the foreseeable future and plan to retain the majority of the free reserves in the coming year. They believe sufficient funding is in place to support the ongoing activities of the Church.

Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Andrew Wayland
ANDREW WAYLAND - Chairman

Date: 9th December 2021

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

THE BEACON CHURCH CAMBERLEY
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021 on pages 9 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 11 to 12.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Jacob Farley ACA
Member of the Institute of Chartered Accountants England & Wales

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 9th December 2021

THE BEACON CHURCH CAMBERLEY

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £'000	Restricted Funds £'000	Total Funds 2021 £'000	Total Funds 2020 £'000
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	303.0	10.8	313.8	259.6
Charitable activities	4	3.4	-	3.4	19.1
Investments	5	0.9	-	0.9	1.2
Other income	6	-	-	-	0.6
Total income and endowments		307.3	10.8	318.1	280.5
EXPENDITURE ON:					
Charitable activities	7	297.8	5.1	302.9	363.1
Total expenditure		297.8	5.1	302.9	363.1
Net income/(expenditure)		9.5	5.7	15.2	(82.6)
Reconciliation of funds:					
Total funds brought forward		1,221.8	10.1	1,231.9	1,314.5
Total funds carried forward	13	1,231.3	15.8	1,247.1	1,231.9

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 11-17 form part of these accounts.

THE BEACON CHURCH CAMBERLEY

BALANCE SHEET

AS AT 31 MARCH 2021

	Note	Unrestricted Funds £'000	Restricted Funds £'000	Total Funds 2021 £'000	Total Funds 2020 £'000
FIXED ASSETS					
Tangible assets	9	1,041.5	-	1,041.5	1,096.0
		1,041.5	-	1,041.5	1,096.0
CURRENT ASSETS					
Debtors	10	7.8	-	7.8	5.5
Cash at bank and in hand		189.5	15.8	205.3	137.4
		197.3	15.8	213.1	142.9
CREDITORS: Amounts falling due within one year	11	(7.4)	-	(7.4)	(7.0)
Net current assets / (liabilities)		189.9	15.8	205.7	135.9
Total assets less current liabilities		1,231.4	15.8	1,247.2	1,231.9
TOTAL NET ASSETS		1,231.4	15.8	1,247.2	1,231.9
FUND BALANCES	13				
Unrestricted Funds					
General funds		1,230.3	-	1,230.3	1,219.7
Designated funds		1.1	-	1.1	2.1
		1,231.4	-	1,231.4	1,221.8
Restricted Funds		-	15.8	15.8	10.1
		1,231.4	15.8	1,247.2	1,231.9

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities

(a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure 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 charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

ANDREW WAYLAND
Andrew Wayland

Date: 9th December 2021

Company number: 05283116 Charity number: 1107316

The notes on page 11-17 form part of these accounts.

1 Statutory Information

The charity is a charitable company limited by guarantee with no share capital and is incorporated in the United Kingdom. The liability of each member in the event of winding up is limited to £10. The company's registered number and registered office address can be found on the Company Information page 1.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect projections.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

Investment income represents income generated by the charity's assets and includes income from cash deposits.

Other income comprises gains arising from the disposal of tangible fixed assets.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold buildings	Over 50 years after taking account of the building's residual value
Fixtures and fittings	15 to 25 years
Short lease	10 years
Furniture and equipment	4 years

Land and assets under construction are not depreciated.

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

3 Income from donations and legacies

	2021	2020
	£'000	£'000
Cash donations (including tax recoverable)	293.7	256.4
Donations in kind	1.6	1.6
Grants received	18.5	1.6
	313.8	259.6

Grants comprise:

	2021	2020
	£'000	£'000
Job Retention Scheme grants	18.0	-
Other grants	0.5	1.6
	18.5	1.6

4 Income from charitable activities

	2021	2020
	£'000	£'000
Ministry activities	3.4	19.1
	3.4	19.1

5 Investment income

	2021	2020
	£'000	£'000
Bank interest	0.9	1.2
	0.9	1.2

6 Other income

	2021 £'000	2020 £'000
Gains on disposal of:		
tangible fixed assets	-	0.6
	-	0.6

7 Charitable expenditure

	2021 £'000	2020 £'000
a Costs incurred directly on specific activities		
Staff costs	145.2	161.3
Building costs	29.1	40.2
Ministry activities	16.5	59.8
Depreciation	61.2	60.4
Grants payable (note 8c)	25.5	28.4
	277.5	350.1
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	1.9	1.7
	1.9	1.7
Insurance	2.5	2.5
Sundry	6.5	1.9
Relocation costs	8.0	-
Bank charges	0.2	0.2
Statutory compliance	0.2	0.7
Professional fees	6.1	6.0
	25.4	13.0
Total expenditure	302.9	363.1

The fee payable to the independent examiner for examining the accounts was £1,900 (2020: £1,700); in addition the charity paid £150 (2020: £150) to Stewardship for consultancy services.

c Grants payable

	2021 £'000	2020 £'000
Grants to organisations:		
Commission Apostolic Ministries	17.4	17.4
222 Ministries International	5.0	6.0
Camberley Besom	1.6	1.6
Camberley Youth for Christ	0.6	0.6
Evangelical Alliance	0.2	0.2
Compassion	-	0.9
Other	-	0.7
	24.8	27.4
Grants to individuals:		
Family Fund grants	1.1	1.0
	1.1	1.0

The church supports missionaries in the UK and internationally. Where a particular missionary has been supported by the church for a number of years, strict compliance with the Charities' Statement of Recommended Practice (SOR) may regard some arrangements as constituting constructive obligations such that future years' support is accounted for in these accounts as a liability. Whilst the support has no final end date in some cases, the church officers assess missionary funding on an annual basis and are confident that the missionaries would not view their support as an open-ended obligation by the church.

8 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 6 (2020: 6) of which 4 (2020: 3) were part-time. Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2021 £
Trustees:				
Andrew Booth	13,503	-	1,080	14,584
Adrian Holloway	20,519	8,000	1,642	30,160
Chris Mackinlay	33,970	-	2,718	36,688
Tina Craig	893	-	116	1,008
				67,856

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2020 £
Trustees:				
Andrew Booth	32,408	-	2,593	35,001
Adele Barnett*	4,029	-	322	4,351
Chris Mackinlay	33,970	-	2,718	36,688
Jon Oldaker	15,687	-	1,255	16,942
				92,982

* Adele Barnett is the wife of Marc Barnett who was a trustee

9 Tangible fixed assets

	Land and buildings £'000	Fixtures and fittings £'000	Furniture and equipment £'000	Total 2021 £'000
Cost				
At 1 April 2020	883.3	723.8	122.5	1,729.6
Additions	-	-	6.7	6.7
Gains / (losses) on revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 March 2021	883.3	723.8	129.2	1,736.3
Accumulated depreciation				
At 1 April 2020	124.1	390.0	119.5	633.6
Charge for the year	13.9	43.9	3.4	61.2
Eliminated on disposal	-	-	-	-
At 31 March 2021	138.0	433.9	122.9	694.8
Net book value				
At 31 March 2021	745.3	289.9	6.3	1,041.5
At 31 March 2020	759.2	333.8	3.0	1,096.0

Land valued at £187,200 has not been depreciated during the year.

The freehold land on which the building is located is subject to a restrictive covenant in favour of the local council. The cost to lift this restricted covenant is estimated to be around 25% of any sales proceeds obtained for the property.

10 Debtors

	2021 £'000	2020 £'000
Tax recoverable on donations	4.2	3.8
Prepayments and accrued income	3.6	1.7
	7.8	5.5

11 Creditors: liabilities falling due within one year

	2021 £'000	2020 £'000
Taxation and social security	1.2	1.5
Accruals	5.7	0.5
Deferred income	0.5	5.0
	7.4	7.0

12 Pension commitments

During the year employer's pension contributions totalling £16,859 (2020: £18,190) were payable to defined contribution personal pension schemes. At the balance sheet date pension contributions of £1,233 (2020: £1,517) were payable.

13 Funds

Designated and unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objectives.
Restricted funds must be used for the specific purpose laid down by the donor. Expenditure which meets that purpose is allocated to the relevant restricted fund.

Specifically:
- The Family Fund is used to enable the family of the church to bless people in need.
- Other Ministries Funds are specific donations towards Newday, Kids Zone, Football and non-staff costs. They are treated as designated if the donor has given us permission to use excess funds to fund normal activities of the church.
- Old Dean Community Fund is a donation to be used specifically with Old Dean Community work
- The Frontline Fund is specifically for the support of the Frontline Debt Service in Camberley.
- Pastoral Training is a donation to be used solely for training of staff in pastoral work.
- The Hardship Fund is used to enable the church to bless people in need.

During the year the movements in the charity's funds were as follows:

	Opening balance 2021 £'000	Incoming resources 2021 £'000	Outgoing resources 2021 £'000	Transfers in the year 2021 £'000	Closing balance 2021 £'000
Designated Funds					
Family fund	1.5	-	(1.1)	-	0.4
Christmas fund	-	-	(5.1)	5.1	-
Other ministries	0.6	2.2	(3.3)	1.2	0.7
	2.1	2.2	(9.5)	6.3	1.1
General Unrestricted Funds	1,219.7	305.1	(288.3)	(6.3)	1,230.2
Total Unrestricted Funds	1,221.8	307.3	(297.8)	-	1,231.3
Restricted Funds					
Old Dean Community	1.3	-	(1.3)	-	-
Frontline	2.5	3.4	(3.0)	-	2.9
Pastoral training	1.3	-	-	-	1.3
Hardship	5.0	7.4	(0.8)	-	11.6
	10.1	10.8	(5.1)	-	15.8
Aggregate of funds	1,231.9	318.1	(302.9)	-	1,247.1

The transfers referred to above were made for the following reasons:
a) The Christmas Service was cancelled due to changes in Government restrictions and the loss was covered by general funds
b) Some of the other ministries are now included in general funds and not separately tracked

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £'000	Designated funds £'000	Restricted funds £'000	2021 £'000
Tangible fixed assets	1,041.5	-	-	1,041.5
Debtors	7.8	-	-	7.8
Cash at bank and in hand	188.4	1.1	15.8	205.3
Creditors falling due within one year	(7.4)	-	-	(7.4)
	1,230.3	1.1	15.8	1,247.2

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2020 £'000	Incoming resources 2020 £'000	Outgoing resources 2020 £'000	Transfers in the year 2020 £'000	Closing balance 2020 £'000
Designated Funds					
Family fund	1.5	0.4	(0.4)	-	1.5
Other ministries	-	5.5	(8.7)	3.8	0.6
	1.5	5.9	(9.1)	3.8	2.1
General Unrestricted Funds	1,308.7	263.0	(348.2)	(3.8)	1,219.7
Total Unrestricted Funds	1,310.2	268.9	(357.3)	-	1,221.8
Restricted Funds					
Old Dean Community	-	1.3	-	-	1.3
Frontline	0.8	6.0	(4.3)	-	2.5
Pastoral training	-	1.3	-	-	1.3
Compassion	-	0.9	(0.9)	-	-
Hardship	3.5	1.5	-	-	5.0
	4.3	11.0	(5.2)	-	10.1
Aggregate of funds	1,314.5	279.9	(362.5)	-	1,231.9

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £'000	Designated funds £'000	Restricted funds £'000	2020 £'000
Tangible fixed assets	1,096.0	-	-	1,096.0
Debtors	5.5	-	-	5.5
Cash at bank and in hand	125.2	2.1	10.1	137.4
Creditors falling due within one year	(7.0)	-	-	(7.0)
	1,219.7	2.1	10.1	1,231.9

14 Transactions with related parties

During the year the charity:

a) received donations totalling £77,203 (2020: £57,129) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

b) paid expenses totalling £9 (2020: £0) for 1 (2020: 0) trustees for travel whilst carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

During the year the charity also made the following payments to, or for, related parties:

a) Adrian Holloway, who is a trustee, received employment benefits totalling £8,000 (2020: £0) as relocation expenses.

Except as disclosed in note 8 'Analysis of staff costs', there have been no other transactions with related parties during the year.

THE BEACON CHURCH CAMBERLEY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds General 2021 £'000	Designated 2021 £'000	Restricted 2021 £'000	Total 2021 £'000	Unrestricted funds General 2020 £'000	Designated 2020 £'000	Restricted 2020 £'000	Total 2020 £'000
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	300.8	2.2	10.8	313.8	242.7	5.9	11.0	259.6
Charitable activities	4	3.4	-	-	3.4	19.1	-	-	19.1
Investments	5	0.9	-	-	0.9	1.2	-	-	1.2
Other income	6	-	-	-	-	0.6	-	-	0.6
Total income and endowments		305.1	2.2	10.8	318.1	263.6	5.9	11.0	280.5
EXPENDITURE ON:									
Charitable activities:	7	288.3	9.5	5.1	302.9	348.8	9.1	5.2	363.1
Total Expenditure		288.3	9.5	5.1	302.9	348.8	9.1	5.2	363.1
Net income/(expenditure)		16.8	(7.3)	5.7	15.2	(85.2)	(3.2)	5.8	(82.6)
Transfers between funds	13	(6.3)	6.3	-	-	(3.8)	3.8	-	-
Net movement in funds		10.5	(1.0)	5.7	15.2	(89.0)	0.6	5.8	(82.6)
Reconciliation of funds:									
Total funds brought forward		1,219.7	2.1	10.1	1,231.9	1,308.7	1.5	4.3	1,314.5
Total funds carried forward	13	1,230.2	1.1	15.8	1,247.1	1,219.7	2.1	10.1	1,231.9