



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**

<b>Trustees/Directors</b>	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
<b>Key Management</b>	Adrian Holloway	Lead Elder
	Chris Mackinlay	Elder
	Tim Chapman	Elder
	Andrew Booth	Elder
	Tina Craig	Treasurer
<b>Governing Document</b>	Memorandum and Articles of Association incorporated on 10 Nov 2004 amended by Special Resolution dated 27 Feb 2010	
<b>Company Registration Number</b>	05283116	
<b>Charity Registration Number</b>	1107316	
<b>Address of principal &amp; registered office</b>	The Beacon Church Berkshire Road Camberley GU15 4DG	
<b>Independent Examiner</b>	Archie McDowall BA CA Stewardship 1 Lamb's Passage London EC1Y 8AB	
<b>Bankers</b>	Lloyds TSB Bank PLC 19 Obelisk Way Camberley Surrey GU15 3SE	Cambridge & Counties Bank Charnwood Court New Walk Leicester LE1 6TE
<b>Solicitors</b>	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.

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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 managed 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 3<sup>rd</sup> 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.

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**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.

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**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

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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 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
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
<b>Total income and endowments</b>		<u>305.2</u>	<u>13.0</u>	<u>318.2</u>	<u>318.1</u>
<b>EXPENDITURE ON:</b>					
Charitable activities	6	373.9	11.1	385.0	302.8
<b>Total expenditure</b>		<u>373.9</u>	<u>11.1</u>	<u>385.0</u>	<u>302.8</u>
<b>Net income/(expenditure)</b>		<u>(68.7)</u>	<u>1.9</u>	<u>(66.8)</u>	<u>15.3</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,231.4	15.8	1,247.2	1,231.9
<b>Total funds carried forward</b>	13	<u>1,162.7</u>	<u>17.7</u>	<u>1,180.4</u>	<u>1,247.2</u>

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

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.

**THE BEACON CHURCH CAMBERLEY**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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.

**THE BEACON CHURCH CAMBERLEY**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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

Grants comprise:

	2022 £'000	2021 £'000
Job Retention Scheme grants	-	18.0
Other grants	-	0.5
	<u>-</u>	<u>18.5</u>

**4 Income from charitable activities**

	2022 £'000	2021 £'000
Ministry activities	17.1	3.4
	<u>17.1</u>	<u>3.4</u>

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**5 Investment income**

	2022	2021
	£'000	£'000
Bank interest	0.7	0.9
	<u>0.7</u>	<u>0.9</u>

**6 Charitable expenditure**

	2022	2021
	£'000	£'000
<b>a Costs incurred directly on specific activities</b>		
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
	<u>371.7</u>	<u>277.5</u>
<b>b Costs incurred on support &amp; administration</b>		
Governance costs		
Independent examiner's fee	1.9	1.9
	<u>1.9</u>	<u>1.9</u>
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
	<u>13.3</u>	<u>25.4</u>
<b>Total expenditure</b>	<u>385.0</u>	<u>302.9</u>

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
<u>Grants to organisations:</u>		
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	-	-
	<u>19.8</u>	<u>24.8</u>
<u>Grants to individuals:</u>		
Family Fund grants	12.6	1.1
Hardship grants	3.2	-
	<u>15.8</u>	<u>1.1</u>

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.

**THE BEACON CHURCH CAMBERLEY**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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
				<u>96,713</u>

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
				<u>82,440</u>

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	<u>883.3</u>	<u>723.8</u>	<u>146.2</u>	<u>1,753.3</u>
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	<u>152.0</u>	<u>477.8</u>	<u>129.5</u>	<u>759.3</u>
Net book value				
At 31 March 2022	<u>731.3</u>	<u>246.0</u>	<u>16.7</u>	<u>994.0</u>
At 31 March 2021	<u>745.2</u>	<u>289.9</u>	<u>6.4</u>	<u>1,041.5</u>

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
	<u>8.6</u>	<u>7.8</u>

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**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
	<u>8.2</u>	<u>7.4</u>

**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
<i>Designated Funds</i>					
Family fund	0.4	-	(0.3)	-	0.1
Other ministries	0.7	9.8	(4.8)	-	5.7
	<u>1.1</u>	<u>9.8</u>	<u>(5.1)</u>	<u>-</u>	<u>5.8</u>
<i>General Unrestricted Funds</i>	1,230.3	295.4	(368.7)	-	1,157.0
	<u>1,231.4</u>	<u>305.2</u>	<u>(373.8)</u>	<u>-</u>	<u>1,162.8</u>
<i>Restricted Funds</i>					
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
	<u>15.8</u>	<u>13.0</u>	<u>(11.1)</u>	<u>-</u>	<u>17.7</u>
Aggregate of funds	<u>1,247.2</u>	<u>318.2</u>	<u>(384.9)</u>	<u>-</u>	<u>1,180.5</u>

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

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**Analysis of net assets by fund**

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

	<u>Unrestricted Funds</u>			2022 £'000
	General funds £'000	Designated funds £'000	Restricted funds £'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)
	<u>1,156.8</u>	<u>5.8</u>	<u>17.7</u>	<u>1,180.3</u>

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
<i>Designated Funds</i>					
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
	<u>2.1</u>	<u>2.2</u>	<u>(9.5)</u>	<u>6.3</u>	<u>1.1</u>
<i>General Unrestricted Funds</i>	<u>1,219.7</u>	<u>305.1</u>	<u>(288.2)</u>	<u>(6.3)</u>	<u>1,230.3</u>
Total Unrestricted Funds	<u>1,221.8</u>	<u>307.3</u>	<u>(297.7)</u>	<u>-</u>	<u>1,231.4</u>
<i>Restricted Funds</i>					
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
	<u>10.1</u>	<u>10.8</u>	<u>(5.1)</u>	<u>-</u>	<u>15.8</u>
Aggregate of funds	<u>1,231.9</u>	<u>318.1</u>	<u>(302.8)</u>	<u>-</u>	<u>1,247.2</u>

**Analysis of net assets by fund**

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

	<u>Unrestricted Funds</u>			2021 £'000
	General funds £'000	Designated funds £'000	Restricted funds £'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)
	<u>1,230.3</u>	<u>1.1</u>	<u>15.8</u>	<u>1,247.2</u>



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**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				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2022 £'000	2022 £'000	2022 £'000	2022 £'000	2021 £'000	2021 £'000	2021 £'000	2021 £'000
<b>INCOME AND ENDOWMENTS FROM:</b>									
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	-	-	-	-	-	-	-	-
<b>Total income and endowments</b>		<b>295.4</b>	<b>9.8</b>	<b>13.0</b>	<b>318.2</b>	<b>305.1</b>	<b>2.2</b>	<b>10.8</b>	<b>318.1</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	6	368.8	5.1	11.1	385.0	288.2	9.5	5.1	302.8
<b>Total Expenditure</b>		<b>368.8</b>	<b>5.1</b>	<b>11.1</b>	<b>385.0</b>	<b>288.2</b>	<b>9.5</b>	<b>5.1</b>	<b>302.8</b>
<b>Net income/(expenditure)</b>		<b>(73.4)</b>	<b>4.7</b>	<b>1.9</b>	<b>(66.8)</b>	<b>16.9</b>	<b>(7.3)</b>	<b>5.7</b>	<b>15.3</b>
<b>Transfers between funds</b>	13	-	-	-	-	(6.3)	6.3	-	-
<b>Net movement in funds</b>		<b>(73.4)</b>	<b>4.7</b>	<b>1.9</b>	<b>(66.8)</b>	<b>10.6</b>	<b>(1.0)</b>	<b>5.7</b>	<b>15.3</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		1,230.3	1.1	15.8	1,247.2	1,219.7	2.1	10.1	1,231.9
<b>Total funds carried forward</b>	13	<b>1,156.9</b>	<b>5.8</b>	<b>17.7</b>	<b>1,180.4</b>	<b>1,230.3</b>	<b>1.1</b>	<b>15.8</b>	<b>1,247.2</b>