

BIBLE BY THE BEACH

England & Wales · Charity number 1125792

Details

Status Registered

Legal form Charitable company

Company number [06645774](#)

Registered 2008-09-09

Register [View on the Charity Commission register](#)

Contact

Address 4 Sheraton Close
Eastbourne
East Sussex
BN214HQ

Phone 01323842381

Email info@biblebythebeach.org

Website www.biblebythebeach.org

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN EASTBOURNE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS OF THE CHARITY (HEREIN CALLED "THE TRUSTEES") MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.

Activities: Bible Teaching conference and related activities

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£199,307	£215,867	-	-
2024-07-31	£167,385	£169,986	-	-
2023-07-31	£166,649	£160,915	-	-
2022-07-31	£143,251	£134,792	-	-
2021-07-31	£44,798	£85,338	-	-

Trustees

Name	Role	Appointed
Christine Diane Brindley		2023-07-13
Mary Ann Drew		2023-07-13
REVEREND DAVID JAMES BOURNE		
Rev DAVID FENTON		2012-09-18
Rev Jeremy Hugh Lowries		2024-11-20
Rev MARK WESLEY LUCAS		
Rev Simon David Newman Vibert Dr		2015-01-19
Ruth Joanne Bradshaw		2025-11-06

Accounts

Charity registration number 1125792 (England and Wales)

Company registration number 06645774

BIBLE BY THE BEACH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

BIBLE BY THE BEACH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev D J Bourne Rev D Fenton Rev M Lucas Rev Dr S Vibert Ms C D Brindley Ms M A Drew Rev J Lowries Mrs R J Bradshaw	(Appointed 20 November 2024) (Appointed 6 November 2025)
Charity number (England and Wales)	1125792	
Company number	06645774	
Principal address	4 Sheraton Close Eastbourne East Sussex BN21 4HQ	
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

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BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2025

The trustees present their annual report and financial statements for the year ended 31 July 2025.

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

Objectives and activities

Vision

Bible By The Beach exists to encourage and equip followers of Jesus to live wholeheartedly for Him in all stages of life.

Mission

We strive to achieve this through high quality Christian Conferences where those who come have the opportunity to dive into the Bible through main meetings and seminars, and to be encouraged through meeting others too. Whilst our primary focus is on the South East of England, our heart is for these conferences to be a blessing more widely.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Direct Frontline Ministry & Impact

In 2025, Bible By The Beach welcomed around 1,400 delegates (of which about 430 were children & young people) in addition to about 200 team members comprising of staff and volunteers, to its annual conference focussed on the theme of "In All Things, God at Work", looking into the impact that God's sovereignty has on the lives of his people. The conference had numerous elements that contributed towards achieving the organisation's overall Vision. This included main meetings with everyone gathered together to hear from keynote speakers and to engage in contemporary sung worship, as well as a seminar programme that allowed conference delegates to explore the different facets of what it means for God to be at work in their particular contexts.

In addition to this, we were delighted to welcome more exhibitors than ever before to our exhibition centre, giving our partner organisations the opportunity to showcase what God is doing through their organisations.

One particular highlight was that of the children and youth work, which has never been larger. Tickets sold out for almost all the children and youth age groups for the first time in the organisation's history. Whilst numbers are not inherently the measure of spiritual fruit, it does nonetheless point towards the increasing impact that this ministry is having on young people and their families.

Direction & Strategy

In the year ending July 2025, Bible By The Beach has updated its vision and mission statements, and along with it, giving the organisation greater clarity in its existing strategy. This has also allowed for a better and clearer distribution of labour between the trustee directors and the staff team through the review and tightening up of its governance structures.

BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

Engagement

Bible By The Beach have implemented a new Engagement Strategy with the aim to diversify its target audience. The key developments have been twofold; firstly to engage much more meaningfully and significantly through online channels and in particular social media, and secondly to engage with church networks and parachurch networks rather than just individual churches with whom Bible By The Beach have had historical links.

There has also been an intentional effort to engage more meaningfully with our volunteer teams, i.e. those who already understand and support the ministry through their time and efforts. Whilst our historical focus on engagement and support has been through our "Friends" network, (and going forward this will still be the case), we have been adding a greater depth of investment into our volunteer teams too. Our hope is not just for the short-term impact and benefit of Bible By The Beach, but that individuals on these various teams will be able to apply the skills they have developed through their partnership with Bible By The Beach in wherever sphere of life they find themselves in the future to bless many other Christian ministries too.

Our "Friends" nonetheless remain the bedrock of support for the ministry, who through their prayers and support (both financial and non-financial), enable this ministry to continue and to be a blessing to many others.

Operations

Behind the scenes, Bible By The Beach have been upgrading many of its systems to bring them in line with modern best practice, which have streamlined many business processes and made them more straightforward, professional, and automated.

Bible By The Beach has also implemented a number of policies to bring the organisation in line with modern best practice. In particular, a separate Finance and Reserves Policy is now in force, which allows the trustees' to better manage the charity's financial affairs.

Bible By The Beach have also updated its staff structure to include two new roles: an Executive Director to work with the Board of Trustees to develop and implement the organisational strategy as well as to oversee the day-to-day management of the organisation, and an Engagement & Communications Coordinator to oversee all operational areas relating to public engagement and fundraising.

Financial review

Total income during the year was £199,307 (2024: £167,385) of which £6,000 (2024: £3,500) was restricted. Total expenditure during the year was £215,867 (2024: £169,986) of which £9,500 (2024: £-) was restricted.

Total funds at 31 July 2025 amounted to £37,380 (2024: £53,940).

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure (as per the prior year's final accounts) calculated in the current year to be around £42,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Reserves remained within the target range throughout most of the year, however at the balance sheet date they were below the desired level. Reserves tend to be lowest in the summer due to the majority of expenditure being concentrated around the time of the conference in May. Total unrestricted funds at 31 July 2025 amounted to £37,380 (2024: £50,440)

BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

Risk management

The Board of Trustees is ultimately responsible for managing risk. The trustees regularly review the Risk Register which shows which risks pose a threat to the ministry, and are committed to implementing systems and processes to suitably mitigate such risks, in accordance with the Board's risk appetite.

The top risks identified by the Board of Trustees are:

- **Finance:** Whilst God has shown his faithfulness and provision, the rising costs associated with running the ministry are not easily dismissed. A number of cost-cutting measures have already been implemented and this will likely continue into 2026, but with it, a concerted effort to identify new income streams too. It is anticipated that strategic partnerships with other organisations will not only multiply the effects of our respective ministries, but will also create financial savings for the organisations (including Bible By The Beach) involved in any such partnerships.
- **Governance:** Bible By The Beach has been improving its governance structures in the last year, but there is further clarity to be had and additional work needed to ensure that the organisation can robustly test out these new structures and improve them further for the future. In addition to this, recruitment of trustees to fill the skills gap remains a challenge, and additional effort will be put in place to diversify the range of skills, experience, and voices on the Board of Trustees.
- **Safeguarding:** by God's grace, there have been no safeguarding incidents at Bible By The Beach events in the past. However, as the organisation looks to develop its children and youth work in the future, this will likely create additional possibilities for safeguarding risk to be introduced into the organisation. Such risks will be carefully considered in collaboration with our outsourced Safeguarding support company to ensure compliance with modern best practice at all times.

Bible By The Beach systems and processes are designed to inform on and manage risk well. Whilst the Board of Trustees corporately own the risks, the executive staff are responsible for the culture of embedding risk management processes across the organisation and its effective implementation in the day-to-day management of the organisation.

The Risk Register is reviewed at every Board meeting. The Board of Trustees remain satisfied that the current approach to risk mitigation is sufficient for the ongoing management of the charity.

Priorities for 2026

Going forward into 2026, Bible By The Beach will be running its annual conference with the theme of "Commending Christ in a Changing World". In many ways, the format may perhaps look similar to previous years, but the approach will have particular strategic priorities that the organisation is keen to develop.

Firstly, strategic partnerships with other organisations and ministries will be key. Collaboration with other organisations with common interests is a tried and tested approach that multiplies the impact of any two constituent organisations, and the intention is to engage meaningfully with others to catalyse both the ministry of and engagement with Bible By The Beach, as well as for our partners too. Historically at Bible By The Beach, this has taken the form of partnerships in children's work, in our exhibiting partners, and in the bookstall. But going forward, Bible By The Beach will be exploring further what collaboration with others in the main seminar programme could look like too.

Secondly, investment in the future development of children and youth ministries will be key. With 2025 tickets for children and youth sold out, Bible By The Beach will need to consider the best way to allow this ministry to grow and flourish. This includes engaging with ministry partners in this area and developing a strategy that allows more of our young people to bring their friends and bless many others their age. Within this will be further thinking into discipleship pathways as well as exploring further what whole-life / whole-family ministry looks like.

Beyond the realms of the conference alone, Bible By The Beach will also be thinking about its Values and Culture, after recognising the importance of not just what we say and do, but the manner and tone in which we do what we do. We believe that creating a spiritually healthy culture is just as important as our operational delivery.

BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

Structure, governance and management

Bible by the Beach is a registered charity (charity number 1125792) and operates under a Statement of Faith. The charity is a company limited by guarantee. The charity is managed by a Board of Trustees supported by a team of staff and volunteers.

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

Rev D J Bourne

Rev D Fenton

Rev M Lucas

Rev Dr S Vibert

Ms C D Brindley

Ms M A Drew

Mr P Staley

(Resigned 3 September 2025)

Rev J Lowries

(Appointed 20 November 2024)

Mrs R J Bradshaw

(Appointed 6 November 2025)

New trustees with suitable gifts and experience are appointed by the existing trustees. Appropriate induction and training procedures are followed.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The Trustees' report was approved by the Board of Trustees.



Rev D J Bourne

Trustee

Dated: 01 Dec 2025

BIBLE BY THE BEACH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2025

The trustees, who are also the directors of Bible by the Beach for the purpose of company law, are responsible for preparing the Trustees' 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 affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

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

BIBLE BY THE BEACH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BIBLE BY THE BEACH

I report to the trustees on my examination of the financial statements of Bible by the Beach (the charity) for the year ended 31 July 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Date: 1/12/2025

BIBLE BY THE BEACH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	53,773	6,000	59,773	50,344	3,500	53,844
Charitable activities	4	133,706	-	133,706	110,391	-	110,391
Other trading activities	5	5,828	-	5,828	3,150	-	3,150
Total income		<u>193,307</u>	<u>6,000</u>	<u>199,307</u>	<u>163,885</u>	<u>3,500</u>	<u>167,385</u>
Expenditure on:							
Raising funds	6	6,105	-	6,105	4,891	-	4,891
Charitable activities	7	200,262	9,500	209,762	165,095	-	165,095
Total expenditure		<u>206,367</u>	<u>9,500</u>	<u>215,867</u>	<u>169,986</u>	<u>-</u>	<u>169,986</u>
Net expenditure and movement in funds		(13,060)	(3,500)	(16,560)	(6,101)	3,500	(2,601)
Reconciliation of funds:							
Fund balances at 1 August 2024		<u>50,440</u>	<u>3,500</u>	<u>53,940</u>	<u>56,541</u>	<u>-</u>	<u>56,541</u>
Fund balances at 31 July 2025		<u>37,380</u>	<u>-</u>	<u>37,380</u>	<u>50,440</u>	<u>3,500</u>	<u>53,940</u>

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

BIBLE BY THE BEACH

STATEMENT OF FINANCIAL POSITION

AS AT 31 JULY 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Trade and other receivables	15	3,794		4,378	
Cash at bank and in hand		35,673		51,127	
		<u>39,467</u>		<u>55,505</u>	
Current liabilities	16	(2,087)		(1,565)	
Net current assets			37,380		53,940
The funds of the charity					
Restricted income funds	18	-		3,500	
Unrestricted funds	19		37,380		50,440
			<u>37,380</u>		<u>53,940</u>

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 19 Nov 2025


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Rev D J Bourne
Trustee

Company registration number 06645774 (England and Wales)

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Company information

Bible by the Beach is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Conference fees are recognised as charged for the annual Bible Conference event with sales of ancillary items recognised as received during the event.

1.5 Expenditure

Expenditure is recognised on an accruals basis when the liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in pursuit of its charitable objectives.

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

Both Support and Governance costs are recharged to the main activity and form part of charitable expenditure with a separate analysis being provided in the notes. Governance costs include those costs associated with meeting the statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

All costs include non-recoverable VAT.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Fixtures and fittings	25% on a straight line basis (fully depreciated)
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Only items in excess of £500 are capitalised to the statement of financial position.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

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

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	53,773	-	53,773	50,344	-	50,344
Grants	-	6,000	6,000	-	3,500	3,500
	<u>53,773</u>	<u>6,000</u>	<u>59,773</u>	<u>50,344</u>	<u>3,500</u>	<u>53,844</u>
Donations and gifts						
Donations and gifts	45,428	-	45,428	42,421	-	42,421
Gift aid refunds	8,345	-	8,345	7,923	-	7,923
	<u>53,773</u>	<u>-</u>	<u>53,773</u>	<u>50,344</u>	<u>-</u>	<u>50,344</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Conference fees	128,981	103,161
Books and media sales	4,725	7,230
	<u>133,706</u>	<u>110,391</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Exhibitor's fees	<u>5,828</u>	<u>3,150</u>

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Advertising and promotional material	6,105	4,891

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	36,109	17,768
Venue hire	63,721	49,827
Technical team fees, equipment hire and expenses	52,358	46,888
Speakers expenses and gifts	8,525	8,909
Musicians fees and expenses	5,569	8,603
Staff and volunteer expenses	4,398	3,515
Youth work	10,164	6,121
Catering	1,230	2,405
License fees	738	467
	182,812	144,503
Grant funding of activities (see note 8)	6,483	-
Share of support and governance costs (see note 9)		
Support	18,495	18,972
Governance	1,972	1,620
	209,762	165,095
Analysis by fund		
Unrestricted funds	200,262	165,095
Restricted funds	9,500	-
	209,762	165,095

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

8 Grants payable

	2025 £	2024 £
Grants to institutions:		
Our Legacy (Ukraine)	6,483	-

9 Support costs allocated to activities

	2025 £	2024 £
Staff costs	12,844	15,209
Insurance	2,353	2,102
Print, postage and stationary	1,214	916
Website development	1,910	640
Telephone and mobile	26	27
Miscellaneous	148	78
Governance costs	1,972	1,620
	<u>20,467</u>	<u>20,592</u>
<u>Analysed between:</u>		
Charitable activities	<u>20,467</u>	<u>20,592</u>

	2025 £	2024 £
Governance costs comprise:		
Independent examination fees	690	840
Accountancy	1,110	720
Legal and professional	172	60
	<u>1,972</u>	<u>1,620</u>

The independent examiner was paid £690 for the independent examination (2024: £840) and £1,110 for accountancy services (2024: £720).

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>690</u>	<u>840</u>

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

11 Trustees

Five trustees were reimbursed expenses totaling £605 during the year to reimburse them for costs incurred in their duties as trustees e.g. travel to trustee meetings (2024: three trustees were reimbursed expenses of £646).

The total aggregate amount of donations received from the trustees during the year amounted to £596 (2024: £516).

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Operations and administration	3	2
	<u> </u>	<u> </u>
Employment costs	2025	2024
	£	£
Wages and salaries	47,763	32,099
Other pension costs	1,190	878
	<u> </u>	<u> </u>
	48,953	32,977
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

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

14 Property, plant and equipment

	Fixtures and fittings £
Cost	
At 1 August 2024	458
	<u> </u>
At 31 July 2025	458
	<u> </u>
Depreciation and impairment	
At 1 August 2024	458
	<u> </u>
At 31 July 2025	458
	<u> </u>
Carrying amount	
At 31 July 2025	-
	<u> </u>

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

15 Trade and other receivables

	2025 £	2024 £
Amounts falling due within one year:		
Other receivables	3,794	4,378

16 Current liabilities

	2025 £	2024 £
Other taxation and social security	359	-
Other payables	198	65
Accruals and deferred income	1,530	1,500
	2,087	1,565

17 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,190	878

18 Restricted funds

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

	At 1 August 2024 £	Incoming resources £	Resources expended £	At 31 July 2025 £
Youth work	3,500	6,000	(9,500)	-
Previous year:	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
Youth work	-	3,500	-	3,500

Youth work - this funds comprises grants that have been received to fund youth work at the conference.

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

19 Unrestricted funds

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

	At 1 August 2024 £	Incoming resources £	Resources expended £	At 31 July 2025 £
General funds	50,440	193,307	(206,367)	37,380
Previous year:	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
General funds	56,541	163,885	(169,986)	50,440

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 July 2025:			
Current assets/(liabilities)	37,380	-	37,380
	37,380	-	37,380
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 July 2024:			
Current assets/(liabilities)	50,440	3,500	53,940
	50,440	3,500	53,940

21 Related party transactions

There were no related party transactions in the year. During the previous year the spouse of Rev M Redhouse (who was a trustee until 5 June 2024) was employed by the charity and received a salary of £18,341 and employer pension contributions of £545.

Accounts

Charity registration number 1125792

Company registration number 06645774 (England and Wales)

BIBLE BY THE BEACH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

BIBLE BY THE BEACH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev D J Bourne Rev D Fenton Rev M Lucas Rev Dr S Vibert Ms C D Brindley Ms M A Drew Mr P Staley
Charity number	1125792
Company number	06645774
Principal address	4 Sheraton Close Eastbourne East Sussex BN21 4HQ
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

BIBLE BY THE BEACH

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Independent examiner's report	5
Statement of financial activities	6
Statement of financial position	7
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BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2024

The trustees present their annual report and financial statements for the year ended 31 July 2024.

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

Objectives and activities

Overall context of Bible by the Beach

Bible by the Beach is a registered charity (charity number 1125792) and operates under a Statement of Faith. It has a Board of Trustees and employs a part-time Operations Manager and a part-time Event Co-ordinator. Additionally, there is a Children's programme lead and a Youth lead position which is currently vacant.

Bible by the Beach is a high-quality Bible teaching conference taking place each year over the first May Bank Holiday from the Friday to the Monday. The conference takes place in Eastbourne, East Sussex.

The Vision – Statement of Aim

Bible by the Beach aims to provide a high quality Bible teaching conference in a lively and contemporary style with a secure platform (clearly conservative evangelical, reformed and gospel-centred) and with a warm-hearted, welcoming generosity, celebrating God's grace. It aims to encourage, strengthen and equip the saints and build up the church through the clear, faithful and applied exposition/teaching of the Bible for all God's people, for all ages, based in Eastbourne but focusing on the whole South East region and beyond.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Venue 2024

Due to a request from the conferencing team who required the Congress for a touring musical, Bible by the Beach's main venue was the Devonshire Park Theatre with the Floral hall being used, very successfully, as an overflow venue. Further venues onsite included the Tennis Centre (including the Locker Rooms) and the conferencing venue in the adjoining Welcome Building (incorporating two very large conference rooms). The Winter Gardens which incorporates the Floral Hall, the Bistro and the Crush Hall were used as a "hub" for the conference, incorporating the book shop, exhibitors, the overflow venue as well as a seminar venue. In addition, seminars and some youth work took place in nearby church buildings (Holy Trinity Church and Halls) as well as in the nearby Birley Centre. All Saints Halls were used for youth work and catering. These venues allowed for some flexibility in programming the event and will allow for future growth of the conference.

Delegates/Bookings

Over 1300 delegates attended the event including 367 children. This is in addition to the 200+ staff and volunteers.

Marketing 2024

Once again there was targeted marketing and advertisements across a range of Christian publications as well as at Christian conferences. Over 360 churches were sent booking brochures in various quantities and many requested a copy of the PowerPoint slides and promotional video which were made available. Social media, including Facebook, Twitter and Instagram were also used for advertising.

2024 Conference Overview

Title: God has Spoken – God's word for God's people

BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

Integral components of the conference:

- Main adult programme (Bible readings, seminars, Family Praise, evening celebrations, final all age celebration on Sunday afternoon)
- Full children and youth programme
- Sunday evening Celebration which is open to all local church congregations
- Sunday morning at local church services
- Bookshop/resources provided by 10 of those
- Media talks for purchase
- Exhibition stands showcasing different organisations areas of ministry and service.

The following speakers were welcomed:

- Bible Readings: Richard Pratt
- Seminar speakers: Tim Ward, Jonty Rhodes, Helen Thorne-Allenson, Steve Midgley, Nay Dawson, Emma Worrall, Ed Drew, Steve Finch and Mike Milmine.
- Evening Celebration Speakers: Jason Roach and Andrew Wilson

Musicians

It was a delight to welcome Ben Slee and his band to the conference for the first time. 6 musicians attended and served the conference extensively at Bible Readings, Evening Celebrations and at an evening concert. Randall Goodgame from the USA also came to lead the Family Praise and a seminar.

Youth and Children's Programme

We were delighted and privileged to welcome once again Ed Drew, Director of Faith in Kids, who led the under 11's programme. There was a vacancy for a Youth Lead which it has not been possible to fill. The Children's and Youth programmes are an integral and an important part of the conference. The aim is to teach the children in parallel with the adults so that families are learning alongside each other in an age-appropriate way. This was achieved by running seven age groups for the under 18's. As always, these groups were largely run by experienced volunteers to whom the trustees are very grateful.

Friends of Bible by the Beach

We gratefully acknowledge those who commit to becoming a Friend of Bible by the Beach, supporting the work prayerfully and financially. Numbers continue to increase with 12 new Friends signing up at the event. This equates to an additional income of £2,287.50 per annum (including Gift Aid reclamation). The total number of active Friends stands at 167.

Financial review

The result for the year was a deficit on the general unrestricted fund of £6,101 (2023: surplus of £6,258). General unrestricted reserves ended the year at £50,440 (2023: £56,541). Restricted funds carried forward were £3,500 (2023: £nil).

Once again we are thankful for the Lord's faithful provision which has enabled the conference to take place, flourish and finish with just a very small deficit as donation giving was slightly down on 2023. Being in the Devonshire Theatre in 2024 did come with some restrictions. The reserves set by the trustees have remained intact and Bible by the Beach is in a good overall financial position as we look ahead to the event in 2025. However we are very mindful of costs generally increasing, particularly in the area of Congress venue costs and the importance of wise stewardship in this area. We are very thankful for generous gifts through the Friends scheme.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure calculated to be between £42,500 and £85,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Reserves remained within the target range throughout the year and stood at £50,440 at the balance sheet date.

BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Update on 2025

"In all things - God at work". 2 - 5 May 2025

With great thankfulness and joy following a successful event in 2024, the team are making plans for 2025 and are glad to be back at the Eastbourne Congress Theatre again in 2025 which has the additional capacity required. We are looking forward to a new Operations Director, Matt Wan, starting with us on 1st October 2024 and bringing new energy and insights with him.

Many of the speakers (Lewis and Sarah Allen, Ros Clarke, Lee Gatiss, Clare Heath-Whyte, Andrew Sach, Nick Tucker, John Wyatt) and musicians (EMU Music) are booked. Our main publicity launch is planned for the end September 2024 and we have taken the decision to slightly reduce the cost of the child tickets to remain accessible to families. We are offering two early bird discount periods at the end of November and the end of February and a "deposit now – pay later" scheme.

We have much to give thanks to our sovereign, gracious God. We have much to pray for in the coming months as we seek to make wise decisions in the overall planning of the conference.

Structure, governance and management

The charity is a company limited by guarantee.

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

Rev D J Bourne

Rev D Fenton

Rev M Lucas

Mrs Y Ibbett

(Resigned 5 June 2024)

Mr N McQuaker

(Resigned 5 June 2024)

Rev M Redhouse

(Resigned 5 June 2024)

Rev Dr S Vibert

Ms C D Brindley

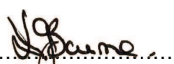
Ms M A Drew

Mr P Staley

New trustees with suitable gifts and experience are appointed by the existing trustee. Appropriate induction and training procedures are followed.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up. The charity is managed by a Board of Trustees supported by two office staff and volunteers.

The Trustees' report was approved by the Board of Trustees.


.....
Rev D J Bourne
Trustee

Dated: 20 November 2024

BIBLE BY THE BEACH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2024

The trustees, who are also the directors of Bible by the Beach for the purpose of company law, are responsible for preparing the Trustees' 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 affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

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

BIBLE BY THE BEACH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BIBLE BY THE BEACH

I report to the trustees on my examination of the financial statements of Bible by the Beach (the charity) for the year ended 31 July 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 20th November 2024

BIBLE BY THE BEACH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	50,344	3,500	53,844	52,257	-	52,257
Charitable activities	4	110,391	-	110,391	109,812	-	109,812
Other trading activities	5	3,150	-	3,150	4,580	-	4,580
Total income		163,885	3,500	167,385	166,649	-	166,649
Expenditure on:							
Raising funds	6	4,891	-	4,891	3,273	-	3,273
Charitable activities	7	165,095	-	165,095	157,118	524	157,642
Total expenditure		169,986	-	169,986	160,391	524	160,915
Net income/(expenditure) and movement in funds		(6,101)	3,500	(2,601)	6,258	(524)	5,734
Reconciliation of funds:							
Fund balances at 1 August 2023		56,541	-	56,541	50,283	524	50,807
Fund balances at 31 July 2024		50,440	3,500	53,940	56,541	-	56,541

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

BIBLE BY THE BEACH

STATEMENT OF FINANCIAL POSITION

AS AT 31 JULY 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Trade and other receivables	13	4,378		4,652	
Cash at bank and in hand		51,127		53,471	
		<u>55,505</u>		<u>58,123</u>	
Current liabilities	14	(1,565)		(1,582)	
Net current assets			53,940		56,541
			<u><u>53,940</u></u>		<u><u>56,541</u></u>
The funds of the charity					
Restricted income funds	16		3,500		-
Unrestricted funds			50,440		56,541
			<u>53,940</u>		<u>56,541</u>
			<u><u>53,940</u></u>		<u><u>56,541</u></u>

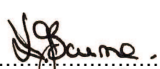
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 20 November 2024


.....
Rev D. Bourne
Trustee


.....
Mr P. Staley
Trustee

Company registration number 06645774 (England and Wales)

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

Company information

Bible by the Beach is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF. The day to day operations are conducted from an office in 53 Susans Road, Eastbourne, East Sussex, BN21 3TH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Conference fees are recognised as charged for the annual Bible Conference event with sales of ancillary items recognised as received during the event.

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis when the liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in pursuit of its charitable objectives.

Both Support and Governance costs are recharged to the main activity and form part of charitable expenditure with a separate analysis being provided in the notes. Governance costs include those costs associated with meeting the statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

All costs include non-recoverable VAT.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Fixtures and fittings	25% on a straight line basis (fully depreciated)
-----------------------	--

Only items in excess of £500 are capitalised to the statement of financial position.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

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

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	50,344	-	50,344	52,257	-	52,257
Grants receivable	-	3,500	3,500	-	-	-
	<u>50,344</u>	<u>3,500</u>	<u>53,844</u>	<u>52,257</u>	<u>-</u>	<u>52,257</u>
Donations and gifts						
Donations and gifts	42,421	-	42,421	43,893	-	43,893
Gift aid refunds	7,923	-	7,923	8,364	-	8,364
	<u>50,344</u>	<u>-</u>	<u>50,344</u>	<u>52,257</u>	<u>-</u>	<u>52,257</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Conference fees	103,161	102,208
Sales of ancillary items	7,230	7,604
	<u>110,391</u>	<u>109,812</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Exhibitors' fees	3,150	4,580
	<u>3,150</u>	<u>4,580</u>

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Promotion and publicity	4,891	3,273

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	17,768	13,213
Venue hire	49,827	53,604
Technical team fees, equipment hire and expenses	46,888	46,581
Speakers expenses and gifts	8,909	8,869
Musicians fees and expenses	8,603	5,675
Staff and volunteers expenses	3,515	2,992
Youth work	6,121	5,028
Catering	2,405	2,778
License fees	467	570
	144,503	139,310
Share of support and governance costs (see note 8)		
Support	18,972	16,709
Governance	1,620	1,623
	165,095	157,642
Analysis by fund		
Unrestricted funds	165,095	157,118
Restricted funds	-	524
	165,095	157,642

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

8 Support costs allocated to activities

	2024 £	2023 £
Staff costs	15,209	13,214
Insurance	2,102	2,072
Print, postage and stationary	916	551
Website development	640	727
Telephone and mobile	27	54
Miscellaneous	78	91
Governance costs	1,620	1,623
	<u>20,592</u>	<u>18,332</u>
<u>Analysed between:</u>		
Charitable activities	<u>20,592</u>	<u>18,332</u>
	2024 £	2023 £
Governance costs comprise:		
Legal and professional	60	183
Independent Examination	840	770
Accountancy	720	670
	<u>1,620</u>	<u>1,623</u>

The independent examiner was paid £840 for the independent examination (2023: £770), £720 for accountancy (2023: £670).

9 Trustees

3 trustees were reimbursed travel expenses of £646 in the year (2023: 1 trustee was reimbursed expenses of £134).

The total aggregate amount of donations received (without conditions) from the Trustees amounted to £516 (2023: £876).

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Administration	2	2

Employment costs

	2024 £	2023 £
Wages and salaries	32,099	25,657
Other pension costs	878	770
	32,977	26,427

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

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

12 Property, plant and equipment

	Fixtures and fittings £
Cost	
At 1 August 2023	458
At 31 July 2024	458
Depreciation and impairment	
At 1 August 2023	458
At 31 July 2024	458
Carrying amount	
At 31 July 2024	-

13 Trade and other receivables

	2024 £	2023 £
Amounts falling due within one year:		
Other receivables	4,378	4,652

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

14 Current liabilities

	2024 £	2023 £
Other taxation and social security	-	202
Other payables	65	-
Accruals and deferred income	1,500	1,380
	<u>1,565</u>	<u>1,582</u>

15 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	878	770
	<u>878</u>	<u>770</u>

16 Restricted funds

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

	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
Youth work	-	3,500	-	3,500
	<u>-</u>	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Previous year:	At 1 August 2022 £	Incoming resources £	Resources expended £	At 31 July 2023 £
Youth work	524	-	(524)	-
	<u>524</u>	<u>-</u>	<u>(524)</u>	<u>-</u>

Youth work - During the year a grant was received to fund youth work at the conference. The fund will be used to cover costs relating to children's teaching at the 2025 event.

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

17 Unrestricted funds

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

	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
General funds	56,541	163,885	(169,986)	50,440
Previous year:	At 1 August 2022 £	Incoming resources £	Resources expended £	At 31 July 2023 £
General funds	50,283	166,649	(160,391)	56,541

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 July 2024:			
Current assets/(liabilities)	50,440	3,500	53,940
	50,440	3,500	53,940
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 July 2023:			
Current assets/(liabilities)	56,541	-	56,541
	56,541	-	56,541

19 Related party transactions

The spouse of Trustee Rev M Redhouse was employed by the charity during the year. She received a salary of £18,341 (2023: £14,765) and the charity contributed £545 (2023: £443) into a pension for her during the year.

Accounts

Charity registration number 1125792

Company registration number 06645774 (England and Wales)

BIBLE BY THE BEACH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

BIBLE BY THE BEACH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev D J Bourne Rev D Fenton Rev M Lucas Mrs Y Ibbett Mr N McQuaker Rev M Redhouse Rev Dr S Vibert Ms C D Brindley Ms M A Drew Mr P Staley	(Appointed 13 July 2023) (Appointed 13 July 2023) (Appointed 13 July 2023)
Charity number	1125792	
Company number	06645774	
Principal address	The Vicarage 53 Susans Road Eastbourne East Sussex BN21 3TH	
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

BIBLE BY THE BEACH

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Independent examiner's report	5
Statement of financial activities	6
Statement of financial position	7
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BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2023

The trustees present their annual report and financial statements for the year ended 31 July 2023.

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

Objectives and activities

Overall context of Bible by the Beach

Bible by the Beach is a registered charity (charity number 1125792) and operates under a Statement of Faith. It has a Board of Trustees and employs a part-time Operations Manager and a part-time Event Co-ordinator. Additionally, there is a Children's programme lead and a Youth lead position which is currently vacant.

Bible by the Beach is a high-quality Bible teaching conference taking place each year over the first May Bank Holiday from the Friday to the Monday. The conference takes place in Eastbourne, East Sussex.

The Vision – Statement of Aim

Bible by the Beach aims to provide a high quality Bible teaching conference in a lively and contemporary style with a secure platform (clearly conservative evangelical, reformed and gospel-centred) and with a warm-hearted, welcoming generosity, celebrating God's grace. It aims to encourage, strengthen and equip the saints and build up the church through the clear, faithful and applied exposition/teaching of the Bible for all God's people, for all ages, based in Eastbourne but focusing on the whole south east region and beyond.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Venue 2023

Once again Bible by the Beach was able to take place in the newly restored Congress Theatre (which seats 1,600+ delegates), the Tennis Centre (including the Locker Rooms) and the conferencing venue in the adjoining Welcome Building (incorporating two new very large conference rooms). The Winter Gardens which incorporates the Floral Hall, the Bistro and the Crush Hall were an addition to the venues hired in 2022 as was an extra room in the Tennis Centre. In addition, seminars and some youth work took place in nearby church buildings (Holy Trinity and All Saints) as well as in the nearby Birley Centre. These venues allowed for some flexibility in programming the event and will allow for future growth of the conference.

Delegates/Bookings

Over 1,300 delegates attended the event including 350 children. This is in addition to the 180 staff and volunteers

Marketing 2023

Once again there was targeted marketing and advertisements across a range of Christian publications as well as at Christian conferences. Over 360 churches were sent booking brochures in various quantities and many requested a copy of the Powerpoint slides and Promo video which were made available. Social media, including Facebook, Twitter and Instagram were used to a far greater degree to publicise the event more widely.

BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

2023 Conference Overview

Title: Undaunted – Steadfast by Faith when the World gets tough.

Integral components of the conference:

- Main adult programme (Bible readings, seminars, Family Praise, evening celebrations, final all age celebration on Sunday afternoon)
- Full children and youth programme
- Sunday evening Celebration which is open to all local church congregations
- Sunday morning at local church services
- Bookshop/resources provided by 10 of those
- Media talks for purchase
- Exhibition stands showcasing different organisations areas of ministry and service.

The following speakers were welcomed:

Bible Readings: Alistair Begg

Seminar speakers: Paul Mallard, Andrew Sach, Kristi Mair, Lee Gatiss, Liv Chapman and Philip Percival (both from EMU Music, Andrew Bunt with Jeanette Howard, Adam Thrift, James Mildred.

Evening Celebration Speaker: Glen Scrivener

Musicians

It was with great joy that EMU Music were welcomed back to the conference. 5 musicians attended and served the conference extensively at Bible Readings, Evening Celebrations and Family Praise as well as undertaking 2 seminars.

Youth and Children's Programme

We were delighted and privileged to welcome once again Ed Drew, Director of Faith in Kids, who led the under 11's programme. There was a vacancy for a Youth Lead which it has not been possible to fill. However, Dave Fenton (Trustee) briefed and liaised with the leader for the 3 groups to produce an appropriate programme. The children's and youth programmes are an integral and an important part of the conference. The aim is to teach the children in parallel with the adults so that families are learning alongside each other in an age-appropriate way. This was achieved by running seven age groups for the under 18's. As always, these groups were largely run by experienced volunteers to whom the trustees are very grateful.

Friends of Bible by the Beach

We gratefully acknowledge those who commit to becoming a Friend of Bible by the Beach, supporting the work prayerfully and financially. Numbers continue to increase with 18 new Friends signing up at the event. This equates to an additional income of £5,135 per annum (including Gift Aid reclamation). The total number of Friends stands at 188.

Financial review

The result for the year was a surplus on the general unrestricted fund of £6,258 (2022: £14,685). General unrestricted reserves ended the year at £56,541 (2022: £50,283). Restricted funds carried forward were £nil (2022: £524).

Once again we are thankful for the Lord's faithful provision which has enabled the conference to take place, flourish and finish within the proposed budget. The reserves set by the trustees have remained intact leaving the Bible by the Beach in healthy financial position as we look ahead to the event in 2024. We are very thankful for generous gifts both at the event and through the Friends scheme.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure calculated to be between £40,000 and £80,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Reserves remained within the target range throughout the year and stood at £56,541 at the balance sheet date.

BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Update on 2024

"God has Spoken – the Word of God for the People of God". 03 - 06 May 2024.

With great thankfulness and joy following a successful live event in 2023, the team are making plans for 2024 at the Eastbourne Congress Theatre. Many of the speakers (Richard Pratt, Steve Midgley, Helen Thorne, Jonty Rhodes, Tim Ward, Naomi Dawson) and musicians (Ben Slee) are booked.

Our main publicity launch is planned for mid-September 2023 although bookings opened on the website during the 2023 event. We are offering two early bird discount periods at the end of November and the end of February and a "deposit now – pay later" scheme. A general statement is on our website and social media in the meantime.

We have much to give thanks to our sovereign, gracious God. We have much to pray for in the coming months as we seek to make wise decisions in the overall planning of the conference.

Structure, governance and management

The charity is a company limited by guarantee.

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

Rev D J Bourne

Rev D Fenton

Rev M Lucas

Mrs Y Ibbett

Mr N McQuaker

Rev M Redhouse

Rev Dr S Vibert

Ms C D Brindley

(Appointed 13 July 2023)

Ms M A Drew

(Appointed 13 July 2023)

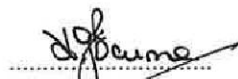
Mr P Staley

(Appointed 13 July 2023)

New trustees with suitable gifts and experience are appointed by the existing trustee. Appropriate induction and training procedures are followed.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up. The charity is managed by a Board of Trustees supported by two office staff and volunteers.

The Trustees' report was approved by the Board of Trustees.



Rev D J Bourne

Trustee

Dated: 9. 11. 2023.

BIBLE BY THE BEACH

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 JULY 2023

The trustees, who are also the directors of Bible by the Beach for the purpose of company law, are responsible for preparing the Trustees' 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 affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

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

BIBLE BY THE BEACH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BIBLE BY THE BEACH

I report to the trustees on my examination of the financial statements of Bible by the Beach (the charity) for the year ended 31 July 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 9 November 2023

BIBLE BY THE BEACH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	52,257	-	52,257	60,392	-	60,392
Charitable activities	4	109,812	-	109,812	79,579	-	79,579
Other trading activities	5	4,580	-	4,580	3,280	-	3,280
Total income		166,649	-	166,649	143,251	-	143,251
Expenditure on:							
Raising funds	6	3,273	-	3,273	3,062	-	3,062
Charitable activities	7	157,118	524	157,642	125,504	6,226	131,730
Total expenditure		160,391	524	160,915	128,566	6,226	134,792
Net income/(expenditure) for the year/							
Net movement in funds		6,258	(524)	5,734	14,685	(6,226)	8,459
Fund balances at 1 August 2022		50,283	524	50,807	35,598	6,750	42,348
Fund balances at 31 July 2023		56,541	-	56,541	50,283	524	50,807

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

All income and expenditure derive from continuing activities.

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

BIBLE BY THE BEACH

STATEMENT OF FINANCIAL POSITION

AS AT 31 JULY 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Trade and other receivables	13	4,652		3,921	
Cash at bank and in hand		53,471		48,326	
		<u>58,123</u>		<u>52,247</u>	
Current liabilities	14	(1,582)		(1,440)	
Net current assets			56,541		50,807
Income funds					
Restricted funds	15		-		524
Unrestricted funds			56,541		50,283
			<u>56,541</u>		<u>50,807</u>

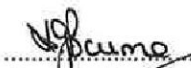
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on


Rev D J Bourne
Trustee


Mrs Y Ibbett
Trustee

Company registration number 06645774

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies

Company information

Bible by the Beach is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF. The day to day operations are conducted from an office in 53 Susans Road, Eastbourne, East Sussex, BN21 3TH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Conference fees are recognised as charged for the annual Bible Conference event with sales of ancillary items recognised as received during the event.

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis when the liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in pursuit of its charitable objectives.

Both Support and Governance costs are recharged to the main activity and form part of charitable expenditure with a separate analysis being provided in the notes. Governance costs include those costs associated with meeting the statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

All costs include non-recoverable VAT.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Fixtures and fittings	25% on a straight line basis (fully depreciated)
-----------------------	--

Only items in excess of £500 are capitalised to the statement of financial position.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

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

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	52,257	59,837
Grants receivable	-	555
	<u>52,257</u>	<u>60,392</u>
Donations and gifts		
Donations and gifts	43,893	52,148
Gift aid refunds	8,364	7,689
	<u>52,257</u>	<u>59,837</u>

4 Charitable activities

	2023	2022
	£	£
Conference fees	102,208	76,113
Sales of ancillary items	7,604	3,466
	<u>109,812</u>	<u>79,579</u>

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Exhibitors' fees	4,580	2,580
Programme advertising	-	700
	<u>4,580</u>	<u>3,280</u>

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

6 Raising funds

	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Promotion and publicity	3,273	3,062

7 Charitable activities

	2023	2022
	£	£
Staff costs	13,213	13,584
Venue hire	53,604	35,270
Technical team fees, equipment hire and expenses	46,581	38,385
Speakers expenses and gifts	8,869	6,761
Musicians fees and expenses	5,675	9,517
Staff and volunteers expenses	2,992	1,671
Youth work	5,028	6,226
Catering	2,778	2,766
License fees	570	404
	<u>139,310</u>	<u>114,584</u>
Share of support costs (see note 8)	16,709	14,716
Share of governance costs (see note 8)	1,623	2,430
	<u>157,642</u>	<u>131,730</u>
Analysis by fund		
Unrestricted funds	157,118	125,504
Restricted funds	524	6,226
	<u>157,642</u>	<u>131,730</u>

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	13,214	-	13,214	10,387	-	10,387
Insurance	2,072	-	2,072	1,729	-	1,729
Print, postage and stationery	551	-	551	899	-	899
Website development	727	-	727	1,552	-	1,552
Telephone and mobile	54	-	54	22	-	22
Miscellaneous	91	-	91	127	-	127
Legal and professional	-	183	183	-	1,080	1,080
Independent examination	-	770	770	-	770	770
Accountancy	-	670	670	-	580	580
	<u>16,709</u>	<u>1,623</u>	<u>18,332</u>	<u>14,716</u>	<u>2,430</u>	<u>17,146</u>
<u>Analysed between</u>						
Charitable activities	<u>16,709</u>	<u>1,623</u>	<u>18,332</u>	<u>14,716</u>	<u>2,430</u>	<u>17,146</u>

The independent examiner was paid £770 for the independent examination (2022: £770), £670 for accountancy (£580) and £nil for other services (2022: £1080).

9 Trustees

One trustee was reimbursed travel expenses of £134 in the year (2022: one trustee was reimbursed expenses of £64 and provided with a gift of £150 as a speaker at the conference).

The total aggregate amount of donations received (without conditions) from the Trustees amounted to £876 (2022: £626).

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administration	<u>2</u>	<u>3</u>
Employment costs	2023	2022
	£	£
Wages and salaries	26,042	23,458
Other pension costs	385	513
	<u>26,427</u>	<u>23,971</u>

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

10 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Property, fixtures and equipment

Fixtures and fittings
£

Cost

At 1 August 2022

458

At 31 July 2023

458

Depreciation and impairment

At 1 August 2022

458

At 31 July 2023

458

Carrying amount

At 31 July 2023

-

At 31 July 2022

-

13 Trade and other receivables

2023

2022

Amounts falling due within one year:

£

£

Other receivables

4,652

3,921

14 Current liabilities

2023

2022

£

£

Other taxation and social security

202

150

Accruals and deferred income

1,380

1,290

1,582

1,440

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 August 2021 £	Resources expended £	Balance at 1 August 2022 £	Resources expended £	Balance at 31 July 2023 £
Youth work	6,750	(6,226)	524	(524)	-

Youth work - In July 2019 a grant and donation were received to fund youth work at future conferences. The fund was used to cover costs at the 2022 conference as this was the first in person conference that has taken place since the fund was set up. The balance was used in 2023.

16 Analysis of net assets between funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Unrestricted Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Fund balances are represented by:						
Current assets/(liabilities)	56,541	-	56,541	50,283	524	50,807
	56,541	-	56,541	50,283	524	50,807

17 Related party transactions

The spouse of Trustee Rev M Redhouse was employed by the charity during the year. She received a salary of £14,765 (2022:£11,083) and the charity contributed £443 (2022: £333) into a pension for her during the year.

Accounts

Charity registration number 1125792

Company registration number 06645774 (England and Wales)

BIBLE BY THE BEACH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

BIBLE BY THE BEACH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev D J Bourne Rev D Fenton Rev M Lucas Mrs Y Ibbett Mr N McQuaker Rev M Redhouse Rev Dr S Vibert
Charity number	1125792
Company number	06645774
Principal address	The Vicarage 53 Susans Road Eastbourne East Sussex BN21 3TH
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

BIBLE BY THE BEACH

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Independent examiner's report	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8 - 15

BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2022

The trustees present their annual report and financial statements for the year ended 31 July 2022.

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

Objectives and activities

Overall context of Bible by the Beach

Bible by the Beach is a registered charity (charity number 1125792) and operates under a Statement of Faith. It has a Board of Trustees and employs a part-time Operations Manager and a part-time Event Co-ordinator. Additionally, there is a Children's programme lead and a Youth lead.

Bible by the Beach is a high-quality Bible teaching conference taking place each year over the first May Bank Holiday from the Friday to the Monday. The conference takes place in Eastbourne, East Sussex.

The Vision – Statement of Aim

Bible by the Beach aims to provide a high quality Bible teaching conference in a lively and contemporary style with a secure platform (clearly conservative evangelical, reformed and gospel-centred) and with a warm-hearted, welcoming generosity, celebrating God's grace. It aims to encourage, strengthen and equip the saints and build up the church through the clear, faithful and applied exposition/teaching of the Bible for all God's people, for all ages, based in Eastbourne but focusing on the whole south east region and beyond.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Conference details 2022

Following on from Bible by the Beach 2021, which, due to coronavirus lockdowns, was an online event, the Trustees took the decision to plan BBTB 2022 as a live event and this was greeted with much excitement and anticipation.

Venue 2022

Once again Bible by the Beach was able to take place in the newly restored Congress Theatre (which seats 1600 + delegates), the Tennis Centre (including the Locker Rooms) and, for the first time, the conferencing venue in the adjoining Welcome Building (incorporating two new very large conference rooms). In addition, seminars and some youth work took place in nearby church buildings (Holy Trinity and All Saints) as well as in the nearby Birley Centre. These venues allowed for some flexibility in programming the event and will allow for future growth of the conference.

Delegates/Bookings

2019 had been a big year for Bible by the Beach, however, BBTB 2020 had to be cancelled, at short notice, due to Covid and was followed in 2021 by an online event. The ongoing presence of Covid and the planning of a live event after 3 years resulted in some uncertainty in anticipating the number of bookings. However, over 1100 delegates attended the event including 310 children. The space in the building allowed for an area of social distancing.

Marketing 2022

Once again there was targeted marketing and advertisements across a range of Christian publications as well as at Christian conferences. Over 360 churches were sent booking brochures in various quantities and many requested a copy of the Powerpoint slides and Promo video which were made available. Social media, including Facebook, Twitter and Instagram were used to a far greater degree to publicise the event more widely.

BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 JULY 2022**

2022 Conference Overview

Title: Devoted to Jesus – from the inside out

Integral components of the conference:

- Main adult programme (Bible readings, seminars, Family Praise, evening celebrations, final all age celebration on Sunday afternoon)
- Full children and youth programme
- Sunday evening Celebration which is open to all local church congregations
- Sunday morning at local church services
- Bookshop/resources provided by 10 of those
- Media talks for purchase
- Exhibition stands showcasing different organisations areas of ministry and service.

The following speakers were welcomed:

Bible Readings: Christopher Ash

Seminar speakers: Linda Allcock; Dave Fenton; Graham Beynon; Ed Drew; John Mackinnon; John Stevens; Helen Thorne; Simon Vibert; Peter Wright.

Musicians

It was with great joy that All Souls orchestra were welcomed back to the conference under the leadership of Michael Andrews. 19 musicians attended and served the conference extensively at Bible Readings, Evening Celebrations and Family Praise.

Youth and Children's Programme

We were delighted and privileged to welcome once again Ed Drew, Director of Faith in Kids as well as Jo Turnbull to lead the Youth. The children's and youth programmes are an integral and an important part of the conference. The aim is to teach the children in parallel with the adults so that families are learning alongside each other in an age-appropriate way. This was achieved by running seven age groups for the under 18's. New this year were both Little Gems (age 0-24 months), who were previously included in the Pebbles programme, and The Summit, aimed at sixth-formers and providing a mixture of attending adult sessions and special summit sessions. The aim of The Summit is to bridge the gap between youth groups and adult teaching. As always, these groups were largely run by experienced volunteers to whom the trustees are very grateful.

Friends of Bible by the Beach

We gratefully acknowledge those who commit to becoming a Friend of Bible by the Beach, supporting the work prayerfully and financially. Numbers continue to increase and this now stands at 193 which is a great encouragement.

Financial review

The result for the year was a surplus on the general unrestricted fund of £14,685 (2021 - deficit of £40,540). General unrestricted reserves ended the year at £50,283 (2021: £35,598). Restricted funds carried forward were £524 (2021 - £6,750).

We praise God for His faithful provision sustaining us through a year of significant challenges following 2 extraordinary years due to Covid 19. Having anticipated sustaining a possible loss of some reserves whilst planning Bible by the Beach 2022, it was with much delight and gratitude that the trustees acknowledged that we completed the event remaining in a healthy financial position. We are very thankful for generous gifts both at the event and through the Friends scheme.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure calculated to be between £30,000 and £60,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Update on 2023

Undaunted – Steadfast by faith when the world gets tough. 28 April – 01 May 2023

With great thankfulness and joy following a successful live event in 2022, the team are making plans for 2023 at the Eastbourne Congress Theatre.

Many of the speakers (Alistair Begg, Glenn Scrivener, Andrews Sach, Paul Mallard, Lee Gatiss, Kristi Mair) and musicians (EMU music) are booked. Our main publicity launch is planned for mid-September 2022 and we are offering two early bird discount periods at the end of November and the end of February. A general statement is on our website and social media in the meantime. **We have much to give thanks to our sovereign, gracious God. We have much to pray for in the coming months as we seek to make wise decisions in the overall planning of the conference.**

Structure, governance and management

The charity is a company limited by guarantee.

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

Rev D J Bourne
Rev D Fenton
Rev M Lucas
Mrs Y Ibbett
Mr N McQuaker
Rev M Redhouse
Rev Dr S Vibert

New trustees with suitable gifts and experience are appointed by the existing trustee. Appropriate induction and training procedures are followed.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up. The charity is managed by a Board of Trustees supported by two office staff and volunteers.

The Trustees' report was approved by the Board of Trustees.


.....
Rev D J Bourne
Trustee
Dated: 23 December 2022

BIBLE BY THE BEACH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2022

The trustees, who are also the directors of Bible by the Beach for the purpose of company law, are responsible for preparing the Trustees' 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 affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

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

BIBLE BY THE BEACH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BIBLE BY THE BEACH

I report to the trustees on my examination of the financial statements of Bible by the Beach (the charity) for the year ended 31 July 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 3 January 2023

BIBLE BY THE BEACH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JULY 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income from:</u>							
Donations and legacies	3	60,392	-	60,392	44,753	-	44,753
Charitable activities	4	79,579	-	79,579	45	-	45
Other trading activities	5	3,280	-	3,280	-	-	-
Total income		143,251	-	143,251	44,798	-	44,798
<u>Expenditure on:</u>							
Raising funds	6	3,062	-	3,062	1,131	-	1,131
Charitable activities	7	125,504	6,226	131,730	84,207	-	84,207
Total expenditure		128,566	6,226	134,792	85,338	-	85,338
Net income/(expenditure) for the year/							
Net movement in funds		14,685	(6,226)	8,459	(40,540)	-	(40,540)
Fund balances at 1 August 2021							
		35,598	6,750	42,348	76,138	6,750	82,888
Fund balances at 31 July 2022							
		50,283	524	50,807	35,598	6,750	42,348

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

All income and expenditure derive from continuing activities.

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

BIBLE BY THE BEACH

STATEMENT OF FINANCIAL POSITION

AS AT 31 JULY 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Trade and other receivables	12	3,921		2,817	
Cash at bank and in hand		48,326		47,900	
		<u>52,247</u>		<u>50,717</u>	
Current liabilities	13	(1,440)		(8,369)	
Net current assets			50,807		42,348
Income funds					
Restricted funds	14		524		6,750
Unrestricted funds			50,283		35,598
			<u>50,807</u>		<u>42,348</u>

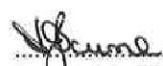
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 23 December 2022


Rev D. J. Bourne
Trustee


Mrs Y Ibbett
Trustee

Company registration number 06645774

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

Charity information

Bible by the Beach is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF. The day to day operations are conducted from an office in 53 Susans Road, Eastbourne, East Sussex, BN21 3TH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Conference fees are recognised as charged for the annual Bible Conference event with sales of ancillary items recognised as received during the event.

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis when the liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in pursuit of its charitable objectives.

Both Support and Governance costs are recharged to the main activity and form part of charitable expenditure with a separate analysis being provided in the notes. Governance costs include those costs associated with meeting the statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

All costs include non-recoverable VAT.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Fixtures and fittings	25% on a straight line basis (fully depreciated)
-----------------------	--

Only items in excess of £500 are capitalised to the statement of financial position.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

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

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	59,837	39,941
Grants receivable	555	4,812
	<u>60,392</u>	<u>44,753</u>
Donations and gifts		
Donations and gifts	52,148	35,248
Gift aid refunds	7,689	4,693
	<u>59,837</u>	<u>39,941</u>

4 Charitable activities

	2022	2021
	£	£
Conference fees	76,113	-
Sales of ancillary items	3,466	45
	<u>79,579</u>	<u>45</u>

5 Other trading activities

	Unrestricted funds	Total
	2022	2021
	£	£
Exhibitors' fees	2,580	-
Programme advertising	700	-
	<u>3,280</u>	<u>-</u>

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

6 Raising funds

	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Promotion and publicity	3,062	1,131

7 Charitable activities

	2022	2021
	£	£
Staff costs	13,584	14,286
Venue hire	35,270	-
Technical team fees, equipment hire and expenses	38,385	44,289
Speakers expenses and gifts	6,761	1,653
Musicians fees and expenses	9,517	2,010
Staff and volunteers expenses	1,671	424
Youth work	6,226	2,429
Catering	2,766	-
License fees	404	394
	114,584	65,485
Share of support costs (see note 8)	14,716	10,922
Share of governance costs (see note 8)	2,430	7,800
	131,730	84,207
Analysis by fund		
Unrestricted funds	125,504	84,207
Restricted funds	6,226	-
	131,730	84,207

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	10,387	-	10,387	8,453	-	8,453
Insurance	1,729	-	1,729	850	-	850
Print, postage and stationery	899	-	899	222	-	222
Website development	1,552	-	1,552	1,094	-	1,094
Telephone and mobile	22	-	22	15	-	15
Miscellaneous	127	-	127	288	-	288
Legal and professional	-	1,080	1,080	-	6,600	6,600
Independent examination	-	770	770	-	720	720
Accountancy	-	580	580	-	480	480
	<u>14,716</u>	<u>2,430</u>	<u>17,146</u>	<u>10,922</u>	<u>7,800</u>	<u>18,722</u>
<u>Analysed between</u>						
Charitable activities	<u>14,716</u>	<u>2,430</u>	<u>17,146</u>	<u>10,922</u>	<u>7,800</u>	<u>18,722</u>

The independent examiner was paid £770 for the independent examination (2021: £720), £580 for accountancy (£480) and £1,080 for other services (2021: £nil).

9 Trustees

The spouse of Trustee Rev M Redhouse was employed by the charity during the year. She received a salary of £11,083 (2021: £8,328) and the charity contributed £333 into a pension for her (2021: £250) during the year.

Trustee Rev Dr S Vibert was reimbursed expenses of £64 and provided with a gift of £150 as a speaker at the conference (2021: no trustees were reimbursed expenses).

The total aggregate amount of donations received (without conditions) from the Trustees amounted to £626 (2021: £576).

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Administration	<u>3</u>	<u>4</u>

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

10	Employees	(Continued)	
	Employment costs	2022	2021
		£	£
	Wages and salaries	23,458	22,156
	Other pension costs	513	583
		<u>23,971</u>	<u>22,739</u>
		<u>23,971</u>	<u>22,739</u>
	There were no employees whose annual remuneration was more than £60,000.		
11	Property, fixtures and equipment	Fixtures and fittings	
		£	
	Cost		
	At 1 August 2021		458
	At 31 July 2022		<u>458</u>
	Depreciation and impairment		
	At 1 August 2021		458
	At 31 July 2022		<u>458</u>
	Carrying amount		
	At 31 July 2022		-
	At 31 July 2021		<u>-</u>
12	Trade and other receivables	2022	2021
		£	£
	Amounts falling due within one year:		
	Other receivables	3,921	2,153
	Prepayments and accrued income	-	664
		<u>3,921</u>	<u>2,817</u>
		<u>3,921</u>	<u>2,817</u>

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

13 Current liabilities

	2022 £	2021 £
Other taxation and social security	150	334
Other payables	-	6,600
Accruals and deferred income	1,290	1,435
	<u>1,440</u>	<u>8,369</u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 August 2020 £	Movement in funds Incoming resources £	Balance at 1 August 2021 £	Resources expended £	Balance at 31 July 2022 £
Youth work	6,750	-	6,750	(6,226)	524

Youth work - In July 2019 a grant and donation were received to fund youth work at future conferences. The fund was used to cover costs at the 2022 conference as this was the first in person conference that has taken place since the fund was set up.

15 Analysis of net assets between funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Fund balances are represented by:						
Current assets/(liabilities)	50,283	524	50,807	35,598	6,750	42,348
	<u>50,283</u>	<u>524</u>	<u>50,807</u>	<u>35,598</u>	<u>6,750</u>	<u>42,348</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Accounts

Charity Registration No. 1125792

Company Registration No. 06645774 (England and Wales)

BIBLE BY THE BEACH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

BIBLE BY THE BEACH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev D J Bourne Rev D Fenton Rev M Lucas Mrs Y Ibbett Mr N McQuaker Rev M Redhouse Revd. Dr S Vibert
Charity number	1125792
Company number	06645774
Principal address	The Vicarage Vicarage Road Hailsham East Sussex BN27 1BL
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

BIBLE BY THE BEACH

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Statement of financial position	10
Notes to the financial statements	11 - 18

BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2021

The trustees present their report and financial statements for the year ended 31 July 2021.

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

Objectives and activities

Bible by the Beach is a registered charity (charity number 1125792) and operates under a Statement of Faith. It has a Board of Trustees and employs two part time Event Co-ordinators, a Chairman's Assistant and Charity Secretary a part time Children's programme lead and also a Youth programme lead. These expanded roles were put in place in 2019 in response to the growing number of families/children who attend Bible by the Beach each year.

Bible by the Beach is a high quality Bible teaching conference and takes place each year in Eastbourne during the first May bank holiday and is in its 13th year (although the event in 2020 was cancelled due to Lockdown and 2021 became an online event).

The Vision – Statement of Aim

Bible by the Beach aims to provide a high quality Bible teaching conference in a lively and contemporary style with a secure platform (clearly conservative evangelical, reformed and gospel-centred) and with a warm-hearted, welcoming generosity, celebrating God's grace. It aims to encourage, strengthen and equip the saints and build up the church through the clear, faithful and applied exposition/teaching of the Bible for all God's people, for all ages, based in Eastbourne but focusing on the whole south east region and beyond.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Context 2020-21

Following 2020, when Bible by the Beach was cancelled in March due to Covid 19 and Lockdown 1 being imposed from 23 March 2020, it was considered important that the momentum of Bible by the Beach as a bible teaching conference serving mainly the south east was maintained and that an event of some kind should take place in 2021.

There was much prayer to discern and navigate a wise way forward in preparing for Bible by the Beach 2021. Given the many unknowns and the ever changing landscape presented by Covid 19 and government restrictions, there were many discussions on whether a live event in-person for some elements of the conference could take place. As Covid 19 rates increased significantly and main sectors of Conference and Hospitality industry were closed and the UK entered Lockdown 3 on 14 March 2021 it became clear that Bible by the Beach 2021 would run in the format of a one day on-line event on Saturday 1 May 2021. In fact the Congress Theatre as a venue had become a Vaccination Centre in 2021 and will only re-open for events on 17 May 2021 (2 weeks after BBTB) as restrictions begin to ease.

As reported in 2020 Trustees report for the year ended 31 July 2020 the reserves stood at £76,138 and grateful thanks are expressed to Friends of Bible by the Beach for their faithful prayer and financial support. In light of this robust financial position the 2021 full one day online event took place.

BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

Conference delivery

A Technical Director (Teresa Lyons Adams) who has delivered events for Bible by the Beach in previous years was employed to oversee and organise this event with a Technical team and a fully equipped studio. Although the venue on the day was a studio in High Wycombe the venue for online delegates experience was Eastbourne / Theatre / Seaside cafes so as to bring vibrancy and engagement. There was a live studio with hosts Mark Redhouse and Glen Scrivener providing a reassuring familiarity to delegates who know Bible by the Beach already.

Elements of the day

- Live studio hosts linking aspects of the programme together
- Chat function enabling delegates on the day to engage with each other and the hosts who would do various "shout outs"
- Flavour of Eastbourne – various shots of Eastbourne and the studio had the backdrop of the pier / sea.
- Interviews – Paul Mallard, EMU Music
- Friends Tea
- Chairmans Address
- Coffee breaks and interactive coffee rooms for delegates to visit during the day with speakers visiting at various times.

Delegate Profile

At the last in person conference there was a total of 1517 booked in and this was a significant increase on previous years with many new delegates and a good number of church groups. Databases were used in marketing to past delegates, Friends of Bible by the Beach, churches, group organisers, stewards, exhibitors and therefore it was anticipated that the delegate profile would be similar to an in person conference with mainly south east of England base but moving into other areas around London. It was also anticipated that there would be a further reach into other geographical areas given the ease of accessing online events rather than travelling in person. This has certainly been the experience of church services going online in the past year.

Marketing 2021

Although there had been some adverts placed in publications there was significant marketing activity online in 2021 as a responsive format was required as circumstances kept changing.

Pre- event: Delegates were sent regular updates with various teasers and the latest information with significantly increased traffic in the two weeks prior, using Mailchimp.

The profile on Facebook, Twitter and Instagram has increased significantly There are just over 1500 followers on Twitter, just under 1000 on Facebook and an Instagram account was opened in 2021 and there are now 104 followers! Leading up to the event Tweets happened daily for a month and posting on Facebook and Instagram at least twice a week as well as sending out emails to church leaders and past delegates on an increasing basis as it got closer to the event. Maintaining a higher social media profile is planned by emailing out monthly updates and regularly posting on social media. A Powerpoint outlining the event to church leaders was also sent out.

Website: This moved to a different company NineFootOne to respond quickly as regular updates came in and as a platform was built to host the main online event.

2021 Conference Overview

The theme of the conference was "Under Construction – building healthy churches" based in Paul's letter to Titus.

'So much has changed in recent times, not least with the effects of Covid 19 on all of our lives. However, 'Under Construction' focuses on building a healthy church, a real community, God's people, His church, believers together standing firm, rooted in God's Word, committed to one another and living out for all to see the unchanging gospel of Jesus the King.

How good to know, no matter the uncertainties, the Lord continues to build his church - under construction!

BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

Integral components of the conference

10:00 Welcome

Good Morning BBTB – 2021

10:30 Families Together

with Ed Drew & Awesome Cutlery

11:30 Bible Reading

with David Short and music from EMU (Bible reading 2,3,4 available online)

12:45 Youth Live with music from EMU

14:30 Seminar (seminar 2 available online)

"How to bring a church out of lockdown" looking at Hosea – Jonty and Linda Allcock

15:30 Friends of BBTB Presentation

16:15 Seminar (seminar 2,3 available online)

"Different - Our Witness and the Sins that Work Against It" – David Martin

19:30 Evening Celebration with Paul Mallard

- Bookshop/resources provided by 10 of those
- Exhibition virtual stands showcasing different organisations areas of ministry and service.
- All talks to be available free of charge

In many ways the one day conference ran the majority of familiar components from previous years and there were comments received from delegates online that it was "like being there".

We welcomed 4 speakers to expound the theme from the Bible.

David Short was our main Bible speaker leading 4 Bible readings from Titus. He was very well received and there has been much positive feedback from delegates.

David Short Rector of St. John's Anglican Church in Vancouver, British Columbia

David Martin Director of Irish Church Missions. Leads Christ Church North Dublin

Paul Mallard Pastor - Widcombe Baptist Church in Bath

Jonty & Linda Allcock In ministry at the Globe church, central London.

Bible readings

Talk 1. A Healthy Church: Under Instruction Titus 1:1-9.

Talk 2. A Healthy Church: Constructive Christians Titus 2:1-10.

Talk 3. A Healthy Church: Under Renovation Titus 2:11-15.

Talk 4. A Healthy Church: Devotion in Action Titus 3:1-11.

Seminars

David Martin - Different - Our Witness and the Sins that Work Against It

Seminar 1: The Church - Your Call in a Covid World?

Seminar 2: Your Nation - A Culture that Can Cripple the Great Commission

Seminar 3: Our Goal - Leaving a legacy that lasts.

Jonty and Linda Allcock - "How to bring a church out of lockdown" Restoring a biblical community after the strains of a pandemic.

Seminar 1: Proactive and Compassionate

Seminar 2: Constant and Righteous

Evening Celebration

Paul Mallard

2 Corinthians 12: 1 – 10 Strength in weakness. "My grace is sufficient for you, for my power is made perfect in weakness" verse 9.

BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

Musicians

We were grateful once again to EMU music for their ministry with us – some live music in studio and some pre-recorded, songs and hymns to work with the conference theme and talks throughout the day

Childrens Programme

Awesome Cutlery and Faith in Kids combined to bring Families Together - 40 minutes of music, laughter, mayhem, family discussion and Bible action.

We are privileged to partner with Ed Drew, Director of Faith in Kids as he oversees the Children's work at Bible by the Beach. In 2021 he worked with Awesome Cutlery to bring a 45 minute engaging programme for families looking at Jesus's big family photo and answering the question "How do I get into Jesus' big family photo?" embedding the teaching in Titus 3:4 – 5 "But then the kindness and love of God our Saviour was shown. He saved us because of His mercy, not because of good deeds we did to be right with God." God saved us and brought us into his family because of His love and kindness.

Youth Programme

A dynamic 45 minute session took place hosted by Alan Neely and Naomi Sherwood with interviews, music, games, and talks, thinking together about what it looks like to develop a Spiritually Healthy Lifestyle. There were Bible talks from Andy Turnbull.

There was a special note to Youth and Families workers indicating that the online event had been planned very aware that this has been a stressful and challenging year for the area of Youth and Children's ministry, and that many may be exhausted and in need of some encouragement. In preparation for the event part of the aim has been to bless the youth leaders as well as the young people and with that in mind, it was recommended that leaders 'attend' the event with their young people, either on zoom, or in your church building (restrictions permitting), and have a session where someone else has done all the prep!

Following the event the material was adapted and put into a format which could be used for a one off event with Young People, or a mini series.

Bible by the Beach 2021

Digital Delegate Experience (see separate Digital delegate Experience graphics report)

- 1.6k screens (which represents more people) on event day.
 - 500 screens on catch up on the Sunday.
 - Visits to the site in the week following.
 - Main watch time was from 9am through to after the first seminar in the afternoon.
- There was a small dip after that and then peaked again for the Awesome Cutlery concert.
- Lower numbers in the evening on event day.

- The vast majority of people watched for 2 hours or longer.
- BBTB has gone international!

The event was watched from every continent - North America (USA, Canada) and South America (Mexico, Argentina), Europe (Sweden, Finland, Spain, France, Belgium, Germany, Denmark, Cyprus, Slovakia, Bosnia and Herzegovina, Sardinia, Italy, Austria); Asia (India, Pakistan, Nepal, Singapore, Malaysia, South Korea), Africa (Burkina Faso, Nigeria, Egypt, South Africa) and Australasia (Australia and New Zealand).

BSL (British Sign Language)

This was available throughout the one day conference with two signers.

Resources

An e-bookshop selling a wide range of books and resources was provided by the professionally run and popular '10 of those'. There were book 'plugs' at various points in the day by the very popular and engaging Director, Jonathan Carswell and special offers were given to Bible by the Beach delegates of a range of books.

Media

Recordings of previous event talks are all available free of charge on the Bible by the Beach website www.biblebythebeach.org and resources from 2021 are freely available immediately following the event.

BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

Exhibition 'Virtual' Stands

A number of exhibitors were represented online with publicity clips/slides advertising their organisation: Bible Society, Bible Text Publicity Mission, Christian Concern, Feba, Compassion, International Needs, MERF Middle East Reformed Fellowship, Off the Fence, The Christian Institute, The Word for the World Bible Translators. We are grateful to all exhibitors for their support.

In addition The Congress Theatre venue showed its 'under construction' of works being undertaken on The Winter Gardens and Floral Hall, very much echoing the first part of the title of BBTB 2021!

Friends of Bible by the Beach

We gratefully acknowledge those who commit to becoming a Friend of Bible by the Beach, supporting the work prayerfully and financially. Numbers now stand at 170. Trustees host a Friends Tea to acknowledge their thanks to Friends and in 2021 this part of the conference still took place albeit virtually across 3 virtual coffee rooms! This gesture was well received by Friends

Financial review

The result for the year was a deficit on the general unrestricted fund of £40,540 (2020 - surplus of £12,988) . General unrestricted reserves ended the year at £35,598 (2020 - £76,138). Restricted funds carried forward were £6,750 (2020 - £6,750).

We praise God for His faithful provision sustaining us through another year with challenges. We remain grateful for the increased financial support and commitment in prayer from Friends of Bible by the Beach. Overall our ongoing cash flow remains positive which enabled 2021 event to take place to maintain continuity as well as to offer Bible by the Beach free of charge to delegates this year.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure calculated to be between £30,000 and £60,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Update on 2022

29 April – 2 May Congress Theatre (Devonshire Quarter) Eastbourne

The conference theme is "Devoted – inside and out – for Jesus"

Confirmed speakers are: Christopher Ash (main Bible Reading speaker - Psalms), Seminar speakers: Graham Beynon, John Stevens, Linda Allcock.

Thanking God for Bible by the Beach 2021 and looking forward in anticipation to all that lies ahead in 2022 in dependence on Him.

The quotes by delegates in 2021 speak for themselves: Congratulations on such a splendid day yesterday... thank you We were so thrilled that Bible by the Beach could take place this year. As far as we have been concerned the system worked well and media better than expected! We have greatly appreciated David Short's messages as well as the other seminars. Having just completed David's last talk we have found ourselves well challenged to serve our fellowship more clearly to encourage, not unduly complain about trivial matters and to reach out more positively. Thank you all for the planning and hard work - well worth it!

...the online time has been a blessing, thank you to all who have worked so hard to make it possible. I found the Bible readings from Titus an encouragement as we look forward to going back to Church in person. Look forward to 2022 when hopefully we shall all be in the Congress once more.

BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

Thank you so much for such a wonderful day, and all the work you put into it to make it so successful. Hopefully this will really help people to decide to come next year in person!

We found the Bible Reading and the Evening Celebration very helpful, and the seminars too - first class and very challenging and encouraging. It is good to have the rest of the programme on as well, and we look forward to watching the Catch Up sessions later. We will continue to pray for the Team and support you in the coming year

Structure, governance and management

The charity is a company limited by guarantee.

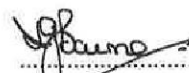
The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Rev D J Bourne	
Mrs L Benn	(Resigned 28 May 2021)
Rt. Rev. W Benn	(Resigned 28 May 2021)
Rev D Fenton	
Rev M Lucas	
Mrs Y Ibbett	
Mr N McQuaker	
Rev M Redhouse	
Revd. Dr S Vibert	

New trustees with suitable gifts and experience are appointed by the existing trustee. Appropriate induction and training procedures are followed.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up. The charity is managed by a Board of Trustees supported by two office staff and volunteers.

The Trustees' report was approved by the Board of Trustees.


.....
Rev D J Bourne
Trustee
Dated: 22.11.2021

BIBLE BY THE BEACH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2021

The trustees, who are also the directors of Bible by the Beach for the purpose of company law, are responsible for preparing the Trustees' 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 affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

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

BIBLE BY THE BEACH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BIBLE BY THE BEACH

I report to the trustees on my examination of the financial statements of Bible by the Beach (the charity) for the year ended 31 July 2021.

Responsibilities and basis of report

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

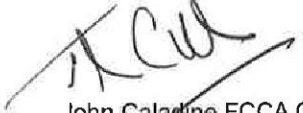
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act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

Independent examiner's statement

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

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

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



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 23 November 2021

BIBLE BY THE BEACH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	44,753	-	44,753	51,442	-	51,442
Charitable activities	4	45	-	45	-	-	-
Total income		44,798	-	44,798	51,442	-	51,442
Expenditure on:							
Raising funds	5	1,131	-	1,131	3,151	-	3,151
Charitable activities	6	84,207	-	84,207	35,303	-	35,303
Total resources expended		85,338	-	85,338	38,454	-	38,454
Net (expenditure)/income for the year/							
Net movement in funds		(40,540)	-	(40,540)	12,988	-	12,988
Fund balances at 1 August 2020		76,138	6,750	82,888	63,150	6,750	69,900
Fund balances at 31 July 2021		35,598	6,750	42,348	76,138	6,750	82,888

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

All income and expenditure derive from continuing activities.

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

BIBLE BY THE BEACH

STATEMENT OF FINANCIAL POSITION

AS AT 31 JULY 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Trade and other receivables	11	2,817		10,704	
Cash at bank and in hand		47,900		73,419	
		<u>50,717</u>		<u>84,123</u>	
Current liabilities	12	(8,369)		(1,235)	
Net current assets			42,348		82,888
Income funds					
Restricted funds	13		6,750		6,750
Unrestricted funds			35,598		76,138
			<u>42,348</u>		<u>82,888</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 22/11/20


Rev D J Bourne
Trustee


Mrs Y Ibbett
Trustee

Company Registration No. 06645774

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

1 Accounting policies

Company information

Bible by the Beach is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The pandemic has had a significant impact on the trust operations. However, it has successfully transitioned to an online presence in 2021 and with good reserves has been able to continue operations.

Plans are in hand for the 2022 conference and the level of current finances enable the trustees to have a reasonable expectation that the charity will have adequate resources to continue an operational existence. Therefore the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Conference fees are recognised as charged for the annual Bible Conference event with sales of ancillary items recognised as received during the event.

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis when the liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in pursuit of its charitable objectives.

Both Support and Governance costs are recharged to the main activity and form part of charitable expenditure with a separate analysis being provided in the notes. Governance costs include those costs associated with meeting the statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

All costs include non-recoverable VAT.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Fixtures and fittings	25% on a straight line basis (fully depreciated)
-----------------------	--

Only items in excess of £500 are capitalised to the statement of financial position.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

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

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	39,941	47,311
Grants receivable	4,812	4,131
	<u>44,753</u>	<u>51,442</u>
Donations and gifts		
Donations and gifts	35,248	41,094
Gift aid refunds	4,693	6,217
	<u>39,941</u>	<u>47,311</u>

4 Charitable activities

	2021	2020
	£	£
Sales of ancillary items	45	-
	<u>45</u>	<u>-</u>

5 Raising funds

	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Promotion and publicity	1,131	3,151
	<u>1,131</u>	<u>3,151</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

6 Charitable activities

	2021 £	2020 £
Staff costs	14,286	14,320
Technical team fees, equipment hire and expenses	44,289	2,600
Speakers expenses and gifts	1,653	599
Musicians fees and expenses	2,010	1,200
Staff and volunteers expenses	424	285
Youth work	2,429	1,419
Catering	-	560
License fees	394	-
	<u>65,485</u>	<u>20,983</u>
Share of support costs (see note 7)	10,922	13,120
Share of governance costs (see note 7)	7,800	1,200
	<u>84,207</u>	<u>35,303</u>

7 Support costs

	Support costs £	Governance costs £	Total 2021 £	Support costs £	Governance costs £	Total 2020 £
Staff costs	8,453	-	8,453	8,050	-	8,050
Insurance	850	-	850	1,962	-	1,962
Print, postage and stationery	222	-	222	229	-	229
Website development	1,094	-	1,094	2,221	-	2,221
Telephone and mobile	15	-	15	19	-	19
Trustees' travel expenses	-	-	-	374	-	374
Miscellaneous	288	-	288	265	-	265
Legal and professional	-	6,600	6,600	-	-	-
Independent examination	-	720	720	-	720	720
Accountancy	-	480	480	-	480	480
	<u>10,922</u>	<u>7,800</u>	<u>18,722</u>	<u>13,120</u>	<u>1,200</u>	<u>14,320</u>
<u>Analysed between</u>						
Charitable activities	<u>10,922</u>	<u>7,800</u>	<u>18,722</u>	<u>13,120</u>	<u>1,200</u>	<u>14,320</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

8 Trustees

The spouse of Trustee Rev M Redhouse was employed by the charity during the year. She received a salary of £8,328 (2020:£7,801) and the charity contributed £250 into a pension for her (2020:£nil) during the year.

There were no Trustees (2020:£374) reimbursed for travelling and accommodation expenses.

The total aggregate amount of donations received (without conditions) from the Trustees amounted to £576 (2020:£807)

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Administration	4	4
	<u> </u>	<u> </u>
Employment costs	2021	2020
	£	£
Wages and salaries	22,156	22,162
Other pension costs	583	208
	<u> </u>	<u> </u>
	<u>22,739</u>	<u>22,370</u>

There were no employees whose annual remuneration was £60,000 or more.

10 Property, fixtures and equipment

	Fixtures and fittings £
Cost	
At 1 August 2020	458
At 31 July 2021	<u>458</u>
Depreciation and impairment	
At 1 August 2020	458
At 31 July 2021	<u>458</u>
Carrying amount	
At 31 July 2021	<u>-</u>
At 31 July 2020	<u>-</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

11 Trade and other receivables

	2021 £	2020 £
Amounts falling due within one year:		
Other receivables	2,153	2,231
Prepayments and accrued income	664	8,473
	<u>2,817</u>	<u>10,704</u>

12 Current liabilities

	2021 £	2020 £
Other taxation and social security	334	35
Other payables	6,600	-
Accruals and deferred income	1,435	1,200
	<u>8,369</u>	<u>1,235</u>

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 August 2019 £	Movement in funds Incoming resources £	Balance at 1 August 2020 £	Movement in funds Incoming resources £	Balance at 31 July 2021 £
Youth work	6,750	-	6,750	-	6,750

Youth work

During the year ended 31 July 2019 a grant and donation were received to fund the youth work at the 2020 conference. The funds will be held over to cover costs at the 2022 conference.

14 Analysis of net assets between funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Fund balances are represented by:						
Current assets/ (liabilities)	35,598	6,750	42,348	76,138	6,750	82,888
	<u>35,598</u>	<u>6,750</u>	<u>42,348</u>	<u>76,138</u>	<u>6,750</u>	<u>82,888</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 JULY 2021***

15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).