

BEACON CHURCH BRIDPORT

CHARITY NUMBER: 1161182

**ANNUAL ACCOUNTS AND TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 MARCH 2021**

Beacon Church Bridport (Charity Number 1161182)

Accounts for the year ended 31 March 2021

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The charity is constituted as a charitable incorporated organisation under a constitution dated 27 June 2018.

Trustees are appointed by resolution of the Elders of the church as described in the constitution.

Trustee Recruitment and Induction:

Elders or other recognised spiritual leaders of the church invite suitable candidates and are invited to serve as Trustees. Candidates are appointed if approved by a majority of the recognised spiritual leaders of the church and only after they have signed a statement of beliefs. Suitability is assessed by reference to the Beacon Church's statement of beliefs, regular attendance and a high degree of commitment to the church's spiritual mission. New Trustees are provided with copies of, together with Beacon Church's mission, vision and values, the 2018-2021 Strategic Plan, the 2018-2021 Financial Statements, and the following Charity Commission documents: The Essential Trustee, What the Trustee Needs to Know (CC2), Faith in Good Governance, General Guidance on Public Benefit.

Organisational Structure

The spiritual leader of Beacon Church's Lead Elder in February 2020, who was also a Trustee, announced his resignation as a Trustee, so Peter Bown and Jeff Hibbert were appointed as new Trustees. In the role of Adrian Binks, Commission's South West representative, Peter Bown and Jeff Hibbert were appointed to lead the church, namely James Pugh, Simon Gifford and Peter Bown. It was agreed that they would initially be referred to as the 'Leadership Team' for around six months, and thereafter would be referred to as the 'Leadership Team'.

The new Leadership Team comprises two school teachers and a business owner. This new team have met regularly, either in person, or via Zoom during national lockdowns, to review strategy and set the overall direction of the church. The Trustees support the team, and meet on Zoom to review management and administration of Beacon Church funds, policy and other operational matters. Key management personnel of the charity as listed above were in charge of directing, managing, running and operating the charity on a day to day basis.

Beacon Church Bridport (Charity Number 1161182)

Accounts for the year ended 31 March 2021

Trustees Annual Report

Reference and Administration Details

Charity Name: Beacon Church Bridport

Charity's principal address: Evangelical Hall
Priory Lane
Bridport
Dorset
DT6 3RW

Trustees: Dianne Sinclair
David Norris
Simon Batorski (appointed 2 December 2021)
Jeffrey Hibbitt (appointed 11 February 2020)

The charity is constituted as a Charitable Incorporated Organisation under a constitution dated 7th April 2015

Trustees are appointed by resolution of the Elders of the church as described in the constitution.

Trustee Recruitment and Induction:

Elders or other recognised spiritual leaders of the church identify suitable candidates who are invited to serve as Trustees. Candidates are appointed if approved by a majority of Elders or recognised spiritual leaders of the church and only after they declare their allegiance to the Evangelical Alliance's statement of beliefs. Suitability is usually based on commitment to Beacon Church demonstrated by regular attendance and a high degree of involvement plus significant spiritual maturity. New Trustees are provided with copies of a Trustee job description, Beacon Church's mission, vision and values, the last three years' Annual Reports and Accounts, and the following Charity Commission documents: the Essential Trustee: What You Need To Know (CC3); Faith in Good Governance; General Guidance on Public Benefit.

Organisational Structure

The retirement of Beacon Church's Lead Elder in February 2020, who was also a Trustee, created an opening for a new Trustee, so Peter Beare and Jeff Hibbitt were appointed as new Trustees. With the help of Adrian Birks, Commission's South West representative, three trusted church members were appointed to lead the church, namely James Houston, Simon Batorski and Peter Beare. It was agreed that they would initially be referred to as the 'Transition Team' for around six months, and thereafter would be referred to as the Leadership Team.

The new Leadership Team comprises two school teachers and a business owner. This new team have met regularly, either in person, or via Zoom during national lockdowns, to review strategy and set the spiritual direction of the church. The Trustees support this team, and meet or Zoom to review management and administration of Beacon Church funds, policy and other operational matters. Key management personnel of the charity as listed above were in charge of directing, controlling, running and operating the charity on a day to day basis.

Objectives and Activities

The charity's objectives are:

(1) To advance the Christian faith in accordance with the statement of beliefs as specified by the evangelical alliance, in Bridport and surrounding area and in such other parts of the United Kingdom or the world as the trustees of the charity 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, and;

(2) To relieve persons who are in conditions of need or hardship or who are aged or sick or who have addiction issues and to relieve the distress caused thereby in Bridport and surrounding area and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

Practically speaking this means blessing the community, strengthening believers and training leaders. The Trustees do not believe that it is possible to accurately report on the individual performance of the above as they are intrinsically linked and thus impossible to account for independently. Obviously, pandemic restrictions and lockdowns heavily affected and curtailed this reporting year's activities but Beacon Church's main activities advancing its vision were as follows:

- Sunday Services: via Zoom during lockdowns; proclamation of the Christian faith, corporate worship and prayer, the study of the Bible and encouragement of those involved. Quarterly shared lunches provided for anyone wishing to attend. Average weekly service attendance around 25.
- Network Groups: a relational group of around 10 people met weekly either via Zoom during lockdowns or in the Leadership Teams' homes to encourage friendship, discipleship and support.
- Volunteering: Beacon Church's Community Kitchen, launched back in 2019, never stopped offering homemade, hot, nutritious meals and support to anyone experiencing an emotional or financial crisis for the entire duration of the reporting year. This proved to be an invaluable service for those struggling with mental ill-health exacerbated by enforced isolation. The Community Kitchen was open every Wednesday and Friday, albeit as an outdoors take-away service during strict national lockdowns. It proved to be a lifeline for those unfortunate enough to have to make use of the Service.
- Prayer Meetings: Beacon Church's weekly prayer meetings continued all throughout the reporting year with the method of communication adapting during lockdowns. The Wednesday evening prayer meeting was held via Zoom and the early morning Thursday prayer group used WhatsApp. Sunday prayer meetings via Zoom replaced some Sunday Services during periods of national lockdown.
- Mission and Benevolent Giving: Beacon Church gave about a tenth of its income to mission causes that further its vision in Bridport.
- Pastoral Care Team: provided care, support and relational connections to members in need.

The Trustees consider that the Church's activities during the year satisfy the Charity Commission's guidance on public benefit. The church receives voluntary help but it is impossible to quantify this.

Achievements and Performance

During this reporting year, as well as the activities above, the church was privileged to offer support to several deceased members' grieving families. Three of the deceased were elderly, one sadly contracting Covid19 during the first lockdown. The others who died were much younger and their deaths untimely. Several new people began attending during the reporting period.

Related Parties and Other Organizations:

Beacon Church is a member of (1) Commission group of churches (South West region) making us geographically accessible and relational to other nearby Commission churches; (2) the Evangelical Alliance; (3) Churches Together in Bridport & District (CTiBD).

Beacon Church financially supported the CTiBD Youth Worker Project (run by Dorset Youth For Christ) and a local community Food Bank.

Financial review

The income for the year and surplus is as shown in the SOFA. As there was no paid leader in the period and no other large expenses, the church has made a surplus.

Reserves policy

Trustees aim to maintain free reserves in unrestricted funds of approximately three months' unrestricted charitable expenditure, which they consider will provide sufficient funds to respond to any unexpected drop in income or rise in expenditure in the short term.

Investment Policy and Performance

The CIO is a relatively new charity and has little spare reserves. The Trustees intend to leave any reserves in a current account so that it can be accessed quickly, until the charity has reserves of a more significant level.

Approved by the Trustees and signed on their behalf by:

Dianne Sinclair



Date: 26-Jan-22

Beacon Church Bridport (Charity Number 1161182)

Accounts for the year ended 31 March 2021

Trustees' responsibilities in relation to the Financial Statements: The charity Trustees are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the Charity Trustees to prepare Financial Statements for each 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, of the Charity for that period. In preparing the Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements;

prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business. The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

Beacon Church Bridport (Charity Number 1161182)

Independent Examiners Report to the Trustees

Accounts for the year ended 31 March 2021

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 145 of the Charities Act 2011) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145 (5) (b) of the Act; and
- to state whether particular matters have come to my attention.


Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison on the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you the Trustees concerning any matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material aspect, the requirements;
 - a) to keep accounting records in accordance with section 130 of the Act; and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Mr D Barrow
Vernon Barrow Accountants
Wessex House, 66 High Street
Honiton
Devon
EX14 1PD

Date 25.01.2022

Beacon Church Bridport (Charity Number 1161182)

Accounts for the year ended 31 March 2021

Statement of Financial Activities

	Note	2021 Unrestricted Funds £	2021 Restricted Funds £	Total Funds £	2020 Total Funds £
Incoming resources:					
Incoming resources from generated funds					
Voluntary income:					
General Offerings Non-Gift Aid	7	3,358	-	3,358	7,238
General Offerings Gift Aid		10,875	-	10,875	15,605
Restricted Donations: Non-Gift Aid		-	2,556	2,556	407
Restricted Donations: Gift Aid		-	50	50	-
Gift Aid Claim		2,721	12	2,733	4,903
Total incoming resources		16,954	2,618	19,572	28,153
Resources expended:					
Charitable Activities	2	9,194	928	10,122	24,739
Governance Costs	3	480	-	480	300
Total resources expended		9,674	928	10,602	25,039
Net incoming resources		7,280	1,690	8,970	3,114
Total funds brought forward		6,543	-	6,543	6,768
Total funds carried forward		13,823	1,690	15,513	9,882

The notes form an integral part of these accounts

Beacon Church Bridport (Charity Number 1161182)

Balance Sheet as at 31 March 2021

Notes to the Accounts

1. Principal Accounting Policies

	Note	Unrestricted £	2021 Restricted £	Total £	2020 Total £
Current Assets					
Debtors	5	791	-	791	1,808
Cash at bank and in hand	6	13,414	1,690	15,104	5,615
		14,205	1,690	15,895	7,423
Creditors: amounts falling due within one year	7	382	-	382	880
Net assets		<u>13,823</u>	<u>1,690</u>	<u>15,513</u>	<u>6,543</u>
Funds					
Unrestricted funds				13,823	6,543
Restricted funds	8		1,690	1,690	-
Total funds				<u>15,513</u>	<u>6,543</u>

The notes form an integral part of these accounts

Approved by the Trustees and signed on their behalf by:

Dianne Sinclair



Date: 26-Jan-22

1.1 Funds (continued)

The charity is required to disclose as restricted as soon as there is a legal or constructive obligation restricting the charity's use of the funds. The contribution is accounted for on an accruals basis and has been classified under headings that approximate to those related to the category.

Charitable activities

Charitable activities includes all direct and indirect costs incurred by the charity in meeting its charitable objects.

Governance costs

Governance activities includes all costs incurred in running the charity itself as an organisation, and in compliance with regulation and good practice.

1.2 Taxation

Under section 505 ICTA 1988 the charity is exempt from income tax. This account is taken of the credits relating to gifts and qualifying donations.

1.3 Value Added Tax

The charity is not registered for value added tax. Input tax on value added tax is aggregated along with the expenditure to which it relates.

Notes to the Accounts

1 Principal Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.3 Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Voluntary Income

Voluntary income is included in the Statement of Financial Activities during the year in which it is receivable together with any income tax reclaimable thereon.

Investment income

Income from investment is included in the year in which it is receivable.

Other incoming resources

Other incoming resources are included in the period in which they are receivable.

1.4 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities

Charitable activities includes all direct and indirect costs incurred by the charity in meeting its charitable objects.

Governance costs

Governance activities comprise all costs incurred in running the charity itself as an organisation and its compliance with regulation and good practice.

1.5 Taxation

Under section 505 ICTA 1988 the charity is exempt from certain taxes. Full account is taken of tax credits attaching to gifts and qualifying donations.

1.6 Value Added Tax:

The charity is not registered for value added tax. Irrecoverable value added tax is aggregated along with the expenditure to which it relates.

Accounts for the year ended 31 March 2021

Notes to the Accounts (continued)

2 Charitable Activities

	Unrestricted	2021 Restricted	Total	2020 Total
	£	£	£	£
Lead Elder - Salary	-	-	-	7,020
Lead Elder - Travel / Expenses	-	-	-	90
Office administrator salary	4,324	-	4,324	6,893
Conferences	-	-	-	470
Office rent	1,200	-	1,200	1,200
Office Heating Costs	841	-	841	748
Printing, Postage & Stationery	60	-	60	444
Computer & Software	96	-	96	697
Telephone & Internet	369	-	369	211
Subscriptions & Licences	229	-	229	797
Equipment / Small items purchased	130	-	130	408
Office Machine Maintenance & Repairs	-	-	-	187
Office repairs	186	-	186	156
Office Cleaning	275	-	275	283
Water rates	129	-	129	111
Church Entertainment	-	-	-	20
Building Improvements	-	-	-	528
Sundries - Sunday Morning	-	-	-	99
Insurance	485	-	485	490
Sunday Morning Refreshments	-	-	-	76
Gifts for visiting ministry	-	-	-	330
Gifts Given - Commission	-	-	-	280
Gifts Given - Other	-	-	-	1,062
Gifts Given - Local Charities	840	-	840	1,400
Gifts Given - Pastoral Needs	-	-	-	175
Community Outreach (Poor/Homeless)	30	928	958	44
Socials	-	-	-	-
Christmas Event	-	-	-	116
Children's Work	-	-	-	3
Ladies Shimmer	-	-	-	53
Community Action projects	-	-	-	348
	<u>9,194</u>	<u>928</u>	<u>10,122</u>	<u>24,739</u>

Beacon Church Bridport (Charity Number 1161182)

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Notes to the Accounts (continued)

3 Governance Costs

	Unrestricted £	2021 Restricted £	Total £	2020 Total £
Professional fees	480	-	480	300
	<u>480</u>	<u>-</u>	<u>480</u>	<u>300</u>

4 Staff costs

	Total 2021 £	Total 2020 £
Wages and salaries	4,324	13,913
Employer's National Insurance	-	-
	<u>4,324</u>	<u>13,913</u>

The average number of full time equivalent employees during the period was 1 (2020: 1).

During the year, the close family of a trustee was reimbursed £93 for expenses incurred for the charity. In 2020 trustees and / or their close family were paid expenses of £170. Also in the year, no trustees were paid a salary (2020: £7,202).

5 Debtors

	Unrestricted £	2021 Restricted £	Total £	2020 Total £
Gift Aid Claim up to year-end	514	-	514	1,531
Deposit on weekend away	-	-	-	-
Prepayment - heat & light	277	-	277	277
	<u>791</u>	<u>-</u>	<u>791</u>	<u>1,808</u>

Beacon Church Bridport (Charity Number 1161182)

Accounts for the year ended 31 March 2021

Notes to the Accounts (continued)

6 Cash at Bank and in Hand

	Unrestricted	2021 Restricted	Total	2020 Total
	£	£	£	£
Bank Current Account	15,083	-	15,083	5,585
Petty Cash	21	-	21	30
	<u>15,104</u>	<u>-</u>	<u>15,104</u>	<u>5,615</u>

7 Creditors: amounts falling due within one year

	Unrestricted	2021 Restricted	Total	2020 Total
	£	£	£	£
PAYE	-	-	-	271
National Insurance	-	-	-	57
Accruals	382	-	382	552
Travel Expenses	-	-	-	-
Telephone & Internet	-	-	-	-
Rent	-	-	-	-
Heating	-	-	-	-
Accrued Income (weekend away)	-	-	-	-
Accountant's Report	-	-	-	-
	<u>382</u>	<u>-</u>	<u>382</u>	<u>880</u>

8 Restricted Funds

	Balance at 1 April	Incoming Resources	Resources Expended	Balance at 31 March
	£	£	£	£
Soup Kitchen	-	2,618	(928)	1,690
	<u>-</u>	<u>2,618</u>	<u>(928)</u>	<u>1,690</u>

Soup Kitchen - Monies relating to the weekly soup kitchen that runs from the church building.