

**BEACON CHURCH BRIDPORT CIO**

**CHARITY NUMBER 1161182**

**ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023**

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**BEACON CHURCH BRIDPORT CIO**  
**CHARITY NUMBER 1161182**  
**ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023**

**TRUSTEES' REPORT**

**REFERENCES AND ADMINISTRATIVE INFORMATION**

<b><u>CHARITY NAME</u></b>	Beacon Church Bridport	
<b><u>CHARITY REGISTRATION NUMBER</u></b>	1161182	
<b><u>CHARITY'S PRINCIPAL ADDRESS</u></b>	Evangelical Hall Priory Lane Bridport Dorset DT6 3RW	
<b><u>TRUSTEES</u></b>	Dianne Sinclair David Norris Heather Hooper Barbara Watkinson  Jeffrey Hibbitt Simon Batorski	
		Appointed 17.04.23 Appointed 03.08.23  Resigned 07.04.23 Resigned 16.07.23

The trustees present their report and the accounts for the year ended 31st March 2023.

The Beach Church Bridport 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.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Elders or other recognised spiritual leaders of the church identify suitable candidates who are invited to serve us as Trustees. Candidates are appointed if approved by the 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 four 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.

Responsibility for the management of the Church and its assets is vested in the Board of Trustees. There are four members (listed above), all of whom act in a voluntary capacity and were appointed to manage the church.

**BEACON CHURCH BRIDPORT CIO**  
**CHARITY NUMBER 1161182**  
**ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023**

**TRUSTEES' REPORT**

**OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT**

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 parts of the United Kingdom of the world as the trustees of the charity may from time to time think fit and to fulfil such 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 areas 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 this is impossible to account for independently.

- Sunday Services: proclamation of the Christian faith, corporate worship and prayer, the study of the Bible and the mutual encouragement of those attending. Quarterly shared lunches are provided for anyone wishing to attend. Average weekly service attendance has been around 30.

- Children's ministry: 'Navigators' for primary school age children and 'Little Lanterns' for under 5's involve activities in a separate part of the building during church services. Each session is run by DBS checked volunteers who help the children build friendships with their peers and a relationship with God.

- Network Groups: one relational group of around 10 people have been meeting weekly in a member's home to encourage friendship, discipleship and support.

- Volunteering: Beacon launched a Community Soup Kitchen towards the end of 2019, offering hot meals and support to anyone experiencing an emotional or financial crisis in Bridport and other nearby towns. This is providing to be an invaluable service to those struggling with mental ill-health.

- Prayer Meetings: regular mid-week prayer meetings are held for Beacon Church members. Before every Sunday morning service a faithful group, growing in numbers, continues to gather to pray.

- Mission and Benevolent Giving: Beacon Church gives some 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.

**BEACON CHURCH BRIDPORT CIO**  
**CHARITY NUMBER 1161182**  
**ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023**

**TRUSTEES' REPORT (CONTINUED)**

**ACHIEVEMENTS AND PERFORMANCE**

During this report year, as well as the activities above, the church were privileged to be able to offer support to several grieving families. The new leadership team which was established in 2021 continued to ably and effectively lead the church. They continued to enjoy the use of the rented premises, which proved to be a real community hub as they activitively sought to reach out to the local community via the weekly Soup Kitchen.

**RELATED PARTIES AND OTHER ORGANISATIONS**

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

Beacon Church financially supported the CTiBD Youth Worker Project and a local community Food Bank.

**FINANCIAL REVIEW AND RESERVES POLICY**

Beacon Church was substantially funded by donations from its congregation. This enabled staff to be employed and the premises maintained so that Beacon Church could carry out its ministry. 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.

**BEACON CHURCH BRIDPORT CIO**  
**CHARITY NUMBER 1161182**  
**ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023**

**TRUSTEES' REPORT (CONTINUED)**

**TRUSTEES RESPONSIBILITIES**

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.

Trustee's responsibilities in relation to the financial statements for each financial year. Under the law the charity Trustees' have elected to prepare the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Generally Accepted Accounting Standards). The law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements which give a true and fair view of the state of the affairs of the charity for the period.

In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 2011. The Trustees 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.

Approved by the trustees and signed on their behalf by:

David Norris

Date:

**BEACON CHURCH BRIDPORT CIO**  
**CHARITY NUMBER 1161182**  
**ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023**

**INDEPENDENT EXAMINER'S REPORT**

I report on the accounts of the Beacon Church Bridport for the year ended 31st March 2023 which are set out on pages 6 - 11.

**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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the general directions given by the Charity Commission, the accounts, and seeking explanations from you as trustees concerning any such matters. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such 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 standard below.

**INDEPENDENT EXAMINER'S STATEMENT**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Act
- to prepare accounts which accord with accounting records and comply with the accounting requirements of the 2011 Act have not been met or:

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

B K Kenway FCCA  
Martin and Company  
2A Victoria Grove  
Bridport  
Dorset  
DT6 3AA

Date:

**BEACON CHURCH BRIDPORT CIO**  
**CHARITY NUMBER 1161182**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

	Note	<u>2023</u>			<u>2022</u>
		<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>	<u>Total Funds</u>
		£	£	£	£
<b>Incoming resources</b>					
Voluntary income:					
Offerings: General offerings		6,000		6,000	4,933
Gift Aided		25,017		25,017	19,760
Restricted income			26,523	26,523	35,590
Restricted income: Gift Aided			240	240	1,500
Income tax reclaimed		6,222	60	6,282	5,146
<b>Total incoming resources</b>		<b>37,239</b>	<b>26,823</b>	<b>64,062</b>	<b>66,929</b>
<b>Resources expended</b>					
Charitable activities	2	11,443	31,671	43,114	13,340
<b>Total resources expended</b>		<b>11,443</b>	<b>31,671</b>	<b>43,114</b>	<b>13,340</b>
<b>New movement in funds</b>		<b>25,796</b>	<b>(4,848)</b>	<b>20,948</b>	<b>53,589</b>
Transfers		-	-	-	-
Total funds brought forward		35,490	33,612	69,102	15,513
<b>Total funds carried forward</b>		<b>£ 61,286</b>	<b>£ 28,764</b>	<b>£ 90,050</b>	<b>£ 69,102</b>

The notes form an integral part of these accounts

**BEACON CHURCH BRIDPORT CIO**  
**CHARITY NUMBER 1161182**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

	Note	<b><u>2023</u></b>			<b><u>2022</u></b>
		<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Current Assets</b>					
Debtors	5	8,999	60	9,059	3,316
Cash at Bank and in hand	6	52,767	28,704	81,471	66,266
		<b>61,766</b>	<b>28,764</b>	<b>90,530</b>	<b>69,582</b>
Creditors: amounts due within one year	7	(480)	-	(480)	(480)
<b>Net current assets</b>		<b>£ 61,286</b>	<b>£ 28,764</b>	<b>£ 90,050</b>	<b>£ 69,102</b>
<b>Reserves</b>					
Unrestricted funds				61,286	35,490
Restricted funds	8			28,764	33,612
<b>Total funds</b>				<b>£90,050</b>	<b>£69,102</b>

The notes form an integral part of these accounts



## **BEACON CHURCH BRIDPORT CIO**

### **CHARITY NUMBER 1161182**

#### **Notes to the financial statements for the year ended 31st March 2023**

##### **1. Accounting policies**

Basis of preparation

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

The Beacon Church Bridport meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

- b) Preparation of the accounts on a going concern basis  
The Trustees consider that the accounts be prepared on a going concern basis.

- c) Incoming Resources  
All incoming resources are recognise once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the 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 it is receivable

Other incoming resources

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

- d) Resources expended  
Resources expended are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accrual 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

- e) 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.
- f) 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.

**BEACON CHURCH BRIDPORT CIO**  
**CHARITY NUMBER 1161182**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**2) CHARITABLE ACTIVITIES**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u> <u>2023</u>
	£	£	£
Governance costs (note 3)	480		480
Charitable activities (note 4)	10,963	31,671	42,634
	<b>£ 11,443</b>	<b>£ 31,671</b>	<b>£ 43,114</b>

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u> <u>2022</u>
	£	£	£
Governance costs (note 3)	480		480
Charitable activities (note 4)	7,692	5,168	12,860
	<b>£ 8,172</b>	<b>£ 5,168</b>	<b>£ 13,340</b>

**3) GOVERNANCE COSTS**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u> <u>2023</u>	<u>Total Funds</u> <u>2022</u>
	£	£		£
Professional fees	480	-	480	480
	<b>£ 480</b>	<b>£ -</b>	<b>£ 480</b>	<b>£ 480</b>

**BEACON CHURCH BRIDPORT CIO**  
**CHARITY NUMBER 1161182**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**4) CHARITABLE ACTIVITIES**

	<b><u>2023</u></b>			<b><u>2022</u></b>
	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Travel/Expenses			-	42
Food purchases for soup kitchen	140	3,125	3,265	-
Training	255	48	303	335
Office rent	1,600	-	1,600	700
Office heating costs	2,068	40	2,108	754
Alpha course expenses	604	-	604	-
Guest speakers	200	-	200	-
Printing, postage and stationery	271	34	305	252
Advertising	300	-	300	-
Computer and software	445	-	445	314
Telephone and internet	355	-	355	342
Subscriptions and licences	437	18	455	496
Equipment/small items purchased	1,077	12,175	13,252	1,419
Office repairs	682	-	682	2,957
Cleaning	870	201	1,071	168
Water rates	280	-	280	198
Building improvements	-	16,030	16,030	1,014
Insurance	539	-	539	501
Gifts given - other	-	-	-	519
Gifts given - local charities	840	-	840	840
Gifts given - AJ Rigby Youth Work	-	-	-	1,000
Community Outreach (Poor/Homeless)	-	-	-	909
Children's work	-	-	-	100
	<b>£ 10,963</b>	<b>£ 31,671</b>	<b>£ 42,634</b>	<b>£ 12,860</b>

**BEACON CHURCH BRIDPORT CIO**  
**CHARITY NUMBER 1161182**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**5) DEBTORS**

	<b><u>2023</u></b>			<b><u>2022</u></b>
	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
	£	£	£	£
Gift Aid Claim up to year end	6,222	60	6,282	-
Gift Aid Claim up to prior year end	2,777	-	2,777	2,777
Prepayment - Insurance	-	-	-	539
	<b>£ 8,999</b>	<b>£ 60</b>	<b>£ 9,059</b>	<b>£ 3,316</b>

**6) CASH AT BANK AND IN HAND**

	<b><u>2023</u></b>			<b><u>2022</u></b>
	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
	£	£	£	£
Bank current account	52,746	28,704	81,450	66,245
Petty cash	21	-	21	21
	<b>£ 52,767</b>	<b>£ 28,704</b>	<b>£ 81,471</b>	<b>£ 66,266</b>

**7) CREDITORS**

	<b><u>2023</u></b>			<b><u>2022</u></b>
	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
	£	£	£	£
Accruals	480	-	480	480
	<b>£ 480</b>	<b>£ -</b>	<b>£ 480</b>	<b>£ 480</b>

**8) RESTRICTED FUNDS**

	Balance at 1st April 21	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 22
Community Kitchen	1,690	37,090	(5,168)	-	33,612
	<b>£ 1,690</b>	<b>£ 37,090</b>	<b>(5,168)</b>	<b>£ -</b>	<b>£ 33,612</b>

	Balance at 1st April 22	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 23
Community Kitchen	33,612	26,823	(31,671)	-	28,764
	<b>£ 33,612</b>	<b>£ 26,823</b>	<b>(31,671)</b>	<b>£ -</b>	<b>£ 28,764</b>