

BEACON CHURCH BRIDPORT CIO

CHARITY NUMBER: 1161182

**ANNUAL ACCOUNTS AND
TRUSTEES REPORT**

**FOR THE YEAR ENDED
31 MARCH 2024**

Beacon Church Bridport CIO

Accounts for the year ended 31st March 2024

Contents Page

Page	
1-3	Trustees Report
4	Independent Examiner's Report
5	Statement of Financial Activities
6	Balance Sheet
7-10	Notes to the accounts

Beacon Church Bridport CIO

Accounts for the year ended 31st March 2024

Trustees' Report

References and administrative information

Charity Registration Number 1161182

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

Trustees Dianne Sinclair
David Norris
Heather Hooper (Appointed 17.04.23)
Barbara Watkinson (Appointed 03.08.23)

The trustees present their report and the accounts for the year ended 31st March 2024.

The Beacon Church Bridport is constituted as a Charitable Incorporated Organisation under a constitution dated 7th April 2015.

Trustees are appointed by resolution of the Elders or recognised spiritual leaders of the church who seeking God set the direction and vision of Beacon Church.

Structure, Governance and Management

Leaders of the church identify suitable candidates who are invited to serve as Trustees. Candidates are appointed if approved by the majority of 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 practical 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.

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 leaders and 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. Regular all age family gatherings are held. Average weekly service attendance has been around 30.
- Children's ministry: 'Sparklers' for primary school age children and under 5's involve activities in another part of the building during church services. A separate youth activity has started on some Sundays as well. Each session is run by DBS checked volunteers who help the children build friendships with their peers and a relationship with God.
- Life Groups: one relational group of around 10 people have been meeting weekly in a member's home to encourage friendship, discipleship and support.
- An Alpha course to explore the Christian Faith was held and attended by some Community kitchen users and others in the community.
- Volunteering: Beacon launched a Community Kitchen towards the end of 2019, offering hot meals and support to anyone experiencing an emotional or financial crisis in Bridport. This is providing an invaluable service to those struggling with mental ill-health, vulnerably housed, homeless, those with addictions and lonely people. There are washing and showering facilities as part of this service which is open 11am-2pm Wednesday, Thursday and Friday. A part-time Kitchen Manager was appointed during the year.
- Once a month on Saturday mornings Family Film Club takes place when children and their parents/carers come to enjoy selected films.
- Prayer: a group gathers to pray Thursdays 5pm-6pm at Beacon church and is open to all who wish to join from the community. Before every Sunday morning service we continue to gather to pray.
- Mission and Benevolent Giving: Beacon Church gives some of its income to mission causes that further its vision in Bridport and beyond.
- 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

The new leadership team which was established in 2021 continue to ably and effectively lead the church. One of the team is now employed part-time to oversee the functioning of the church. Beacon Church rents the building from a Christian Trust who have offered Beacon the opportunity to purchase and this is being pursued. The premises prove to be a real community hub as we actively seek to reach out to the local community via the weekly Community Kitchen and other activities.

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 worker out in Uganda.

Financial review and reserves policy

Beacon Church was substantially funded by donations and gifts 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.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees on 13 December 2024.



David Norris
Trustee

BEACON CHURCH BRIDPORT CIO
CHARITY NUMBER 1161182
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the Beacon Church Bridport for the year ended 31st March 2024 which are set out on pages 5 - 10.

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: 17.12.2024

Beacon Church Bridport CIO

Accounts for the year ended 31 March 2024

Statement of Financial Activities

	Note	Unrestricted Funds £	2024 Restricted Funds £	Total Funds £	2023 Total Funds £
Incoming resources:					
Voluntary income:					
Offerings: General offerings		4,328	-	4,328	6,000
Gift Aided		26,870	-	26,870	25,017
Restricted income			43,924	43,924	26,523
Restricted income - Gift Aided		-	720	720	240
Income tax reclaimed		6,722	180	6,902	6,282
Total incoming resources		37,920	44,824	82,744	64,062
Resources expended:					
Charitable Activities	2	17,869	39,657	57,526	43,114
Total resources expended		17,869	39,657	57,526	43,114
Net incoming resources		20,051	5,167	25,218	20,948
Transfers					
Total funds brought forward		61,286	28,764	90,050	69,102
Total funds carried forward		81,337	33,931	115,268	90,050

The notes form an integral part of these accounts

Beacon Church Bridport CIO

Accounts as at 31 March 2024

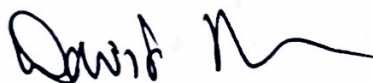
Balance Sheet

	Note	Unrestricted £	2024 Restricted £	Total £	2023 Total £
Current Assets					
Debtors	5	15,781	180	15,961	9,059
Cash at bank and in hand	6	59,794	43,702	103,496	81,471
		<u>75,575</u>	<u>43,882</u>	<u>119,457</u>	<u>90,530</u>
Creditors: amounts falling due within one year	7	<u>(4,189)</u>	-	<u>(4,189)</u>	<u>(480)</u>
Net current assets		71,386	43,882	115,268	90,050
Net assets		<u>71,386</u>	<u>43,882</u>	<u>115,268</u>	<u>90,050</u>
Funds					
Unrestricted funds				81,337	61,286
Restricted funds	8			33,931	28,764
Total funds				<u>115,268</u>	<u>90,050</u>

The notes form an integral part of these accounts

The trustees declare that they have approved the above.

Signed on behalf of the charity's trustees on 13 December 2024.



David Norris
Trustee

Notes to the Accounts

1 Principal Accounting Policies

(a) Basis of preparation

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, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 31 January 2022) and the Companies Act 2006.

The charity 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).

(b) Preparation of the accounts on a going concern basis

The Trustees consider that the accounts should be prepared on a going concern basis.

(c) 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.

Donations

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.

Resources expended

- (d) 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.

(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

Accounts for the year ended 31 March 2024

Notes to the Accounts (continued)

2 Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2023
Governance costs (note 3)	520	-	520
Charitable activities (note 4)	17,349	39,657	57,006
	<u>17,869</u>	<u>39,657</u>	<u>57,526</u>

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2022
Governance costs (note 3)	480	-	480
Charitable activities (note 4)	10,963	31,671	42,634
	<u>11,443</u>	<u>31,671</u>	<u>43,114</u>

3 Governance Costs

	Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total
	£	£	£	£
Professional Fees	520	-	520	480
	<u>520</u>	<u>-</u>	<u>520</u>	<u>480</u>

Beacon Church Bridport CIO

Accounts for the year ended 31 March 2024

Notes to the Accounts (continued)

4 Charitable Activities

	Unrestricted	2024 Restricted	Total	2023 Total
	£	£	£	£
Wages	-	16,260	16,260	-
Food purchases for soup kitchen	-	16,389	16,389	3,265
Fundraising for soup kitchen	-	198	198	-
Training	432	-	432	303
Office rent	804	-	804	1,600
Office Utilities	1,053	4,073	5,126	2,388
Alpha course expenses	-	-	-	604
Guest speakers	-	-	-	200
Commission Events	415	-	415	-
Printing, postage and stationery	126	-	126	305
Advertising	592	-	592	300
Computer and software	1,221	-	1,221	445
Telephone and internet	464	-	464	355
Subscriptions and licences	504	-	504	455
Equipment/small items purchased	-	-	-	13,252
Cleaning	811	-	811	1,071
Building repair and improvements	7,328	2,262	9,590	16,712
General expenses	1,847	-	1,847	-
Insurance	584	-	584	539
Gifts given - local charities	200	-	200	840
Gifts given - CAP	90	-	90	-
Gifts given - Churches Together	878	-	878	-
Children's work	-	475	475	-
	<u>17,349</u>	<u>39,657</u>	<u>57,006</u>	<u>42,634</u>

Beacon Church Bridport CIO

Accounts for the year ended 31 March 2024

Notes to the Accounts (continued)

5 Debtors

	Unrestricted £	2024 Restricted £	Total £	2023 Total £
Gift Aid Claim 2024	6,722	180	6,902	-
Gift Aid Claim 2023	6,282	-	6,282	6,282
Gift Aid Claim 2022	2,777	-	2,777	2,777
	<u>15,781</u>	<u>180</u>	<u>15,961</u>	<u>9,059</u>

6 Cash at bank and in hand

	Unrestricted £	2024 Restricted £	Total £	2023 Total £
Bank Current Account	59,794	43,702	103,496	81,450
Petty cash	-	-	-	21
	<u>59,794</u>	<u>43,702</u>	<u>103,496</u>	<u>81,471</u>

7 Creditors: amounts falling due within one year

	Unrestricted £	2024 Restricted £	Total £	2023 Total £
Payroll Liabilities: HMRC	1,483	-	1,483	-
Payroll Liabilities: Pension	88	-	88	-
Wages Control	1,618	-	1,618	-
Accountancy Accrual	1,000	-	1,000	480
	<u>4,189</u>	<u>-</u>	<u>4,189</u>	<u>480</u>

8 Restricted Funds

	Balance at 1 April 22 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 23 £
Community Kitchen	33,612	26,823	(31,671)	-	28,764
	<u>33,612</u>	<u>26,823</u>	<u>(31,671)</u>	<u>-</u>	<u>28,764</u>
	Balance at 1 April 23 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 24 £
Youth	-	625	(475)	-	150
Leader's Wages	-	16,540	(9,951)	-	6,589
Community Kitchen	28,764	27,659	(29,231)	-	27,192
	<u>28,764</u>	<u>44,824</u>	<u>(39,657)</u>	<u>-</u>	<u>33,931</u>