



# Trustees' Annual Report

for the period ending

31<sup>st</sup> December 2021

Charity Name: Beacon Evangelical Church

Registered Charity Number: 1163097

Principal address: 47 Sandwell Road, Handsworth, Birmingham, B21 8NH

## Trustees who manage the Charity

Name	Office (if any)	Dates in office if not for the whole year
Timothy Turner	Pastor and Elder	
Elaine Salmon	Deacon and Secretary	
Philip Evans	Deacon and Treasurer	
Veronica Johnson	Deacon	from 10/01/2021 onwards

## Structure and governance

Beacon Evangelical Church is a Charitable Incorporated Organisation with voting members other than its charity trustees and is regulated by a constitution.

Trustees are elected by the members of the church and together constitute the “Leadership Team” of the church. Within the Leadership Team, there are Elders who are responsible for the spiritual and pastoral care of the members and Deacons who assist the Elders in their duties.

The trustees meet on a monthly basis to consider the spiritual and pastoral affairs of the church and on a quarterly basis to manage matters requiring financial and procedural decisions.

The church is a founder member of the Charity, Handsworth and District Christian Outreach also known as Hands Outstretched, a collaboration between local churches for the advancement of the Christian faith.

## Objects

The church’s objects, for the public benefit, are to advance the Christian faith in accordance with the Statement of Faith detailed in the church’s constitution.

To this end, the Leadership Team is committed to enabling the members of the church to communicate the Christian gospel with as many people as possible. This is understood to take place verbally and also by practical demonstration of God’s love through compassionate care for members of the community, the provision of services from the base of the church building on Sandwell Road and through the members’ lifestyle within the community.

In overseeing and developing the activities of the church, the trustees have had regard to the guidance issued by the Charity Commission on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

## Activities

The activities of the church are open to the public. The following activities ran for part of 2021, having been put on hold or changed considerably due to the Covid-19 pandemic. Details of the impact of Covid-19 are included below:

### **Worship**

The church holds one service of worship each Sunday. Members are encouraged to participate in running the service, building their faith, developing confidence and skills. During the first three months of 2021, due to Covid-19 pandemic Sunday Services were live-streamed to YouTube with a core team of participants. From 28<sup>th</sup> March 2021 our services were once again open to a limited number of participants on-site, with Covid-safety restrictions and from Sunday 20<sup>th</sup> July, restrictions were further reduced, allowing services to return to near normal by the end of the year. However, the services were still live-streamed to YouTube for the benefit of those who could not leave their homes for reasons of health and vulnerability.

### **Prayer**

The church maintained a monthly day of prayer and two-week long prayer events, meeting together either online via the Zoom app or on site when possible.

The leadership team met a number of times for a Saturday of prayer

The Call2Pray network was set up and trialled – a cascading network of church members with each one calling two others to keep in touch and pray for one another.

### **Fellowship groups**

The church runs several small groups on weekday evenings for study of the Bible, to develop individual Christian faith and to engage in community outreach. Groups run fun days and other events to bring the community together and explain the Christian faith. Four of these groups continued to meet during the pandemic via the Zoom platform, but during 2021 they were able to return to in-person meetings from around June. One group was able to keep older members involved by using telephone-only Zoom access.

### **Lunch club for seniors**

We were unable to restart this activity due to a lack of staff.

### **Children and young people**

- The church runs a **Sunday School** for children from Nursery School age to year 11, teaching Bible knowledge and explaining the Christian faith. Classes met from March 2021, when they were run after the service for Covid-safety reasons, for a number of months before returning to normal in September 2021. Numbers attending were very low compared to pre-pandemic although the Secondary age group increased towards the end of the year.
- **Late Night Fridays (LNF)** is run by teenagers and young adults for those in year 10 and above, including young adults in their early 20s. The group combines activities, games, opportunity to explore life and faith issues and grow in understanding of the Christian faith. This group was able to operate either online or on-site during 2021.



- **12+** is a group for young people in year 7 to early teens meeting once a fortnight for games and topical study and once a month for a physical activity together such as climbing, bowling etc. This was restarted in 2021 after a number of years' absence.

**This is your God, Part 2** was a three-day teaching event on the subjects of Wisdom and The Holy Spirit was held from 23-24th August. These subjects were requested by young people who attended the 'This is your God' teaching event in 2020. This year it was attended between 20 and 30 children and young people aged 8 upwards and was well received.

#### **Food bank**

The church supports The Handsworth Food Bank, a Trussell Trust Food Bank based locally, providing funds from time to time, food and volunteers to staff the food bank. The church continued its support of the Food Bank and our volunteers were able to help throughout the year.

#### **CAP Money Course**

The church has the capacity to run the Christians Against Poverty 'Money Course'. This is a nationally acclaimed money management course which aims to help people to budget, save and spend sustainably to avoid getting into financial debt. It is available to the general public. We did not run this course in 2021.

#### **Sisters of Strength Women's group (SOS)**

Sisters of Strength is a women's group which meets up to 6 times a year for an evening of worship, teaching and celebration. This group was unable to meet during 2021.

#### **Beacon Brothers Together**

Brothers Together is a fairly informal group for men, which meets for breakfast from time to time and seeks to support men in the church and outside in putting their faith into action. It also operates as a support network for men via social media. This group was mostly unable to meet during 2021 but did have some contact via the Zoom platform.

#### **Beacon Listening Service**

This is a free, appointment only service staffed by trained volunteers and offering up to three hour-long sessions of confidential listening with one or sometimes two listeners present. This service was able to operate in person through much of 2021 as well as by phone and Zoom.

#### **Safe Families (new initiative)**

The church partnered with the Safe Families charity providing volunteer support to families needing a variety of help from support for parents struggling with children with mental health or learning disabilities to practical help. Four of our members participated in 2021.

## **Staffing and safeguarding**

The church has one paid employee, the pastor. The majority of the services and activities provided are organised and staffed by volunteers. The church's safeguarding officers ensure that



those working with children and vulnerable adults are selected, trained, checked and supervised in accordance with the church's safeguarding policy.

The trustees adapted their Covid-19 risk assessment throughout 2021 in response to National and Local Government guidance. One trustee represented the church in regular support meetings held by Public Health Birmingham.

## Achievements and performance

Using YouTube for Sunday Services proved effective in keeping members connected especially during the first 6 or so months of the year. From August to December the average number of adults attending a Sunday Worship in person averaged around 30, just over half of pre-pandemic levels. However, a similar number watched online e.g. between August and October an average of 14 additional people watched live and another 27 watched the service after the event. This additional number must be reduced slightly to account for hosts watching the service in the building in order to interact with those online. This means that the total number of people joining in with our Sunday Services in some way during that time averaged 71, higher than pre-pandemic. In all the church published 59 videos on YouTube and the number of people subscribing to our YouTube channel rose from around 118 to 148. This involved a huge amount of creativity, energy, volunteer hours and commitment from our technical team and worship team.

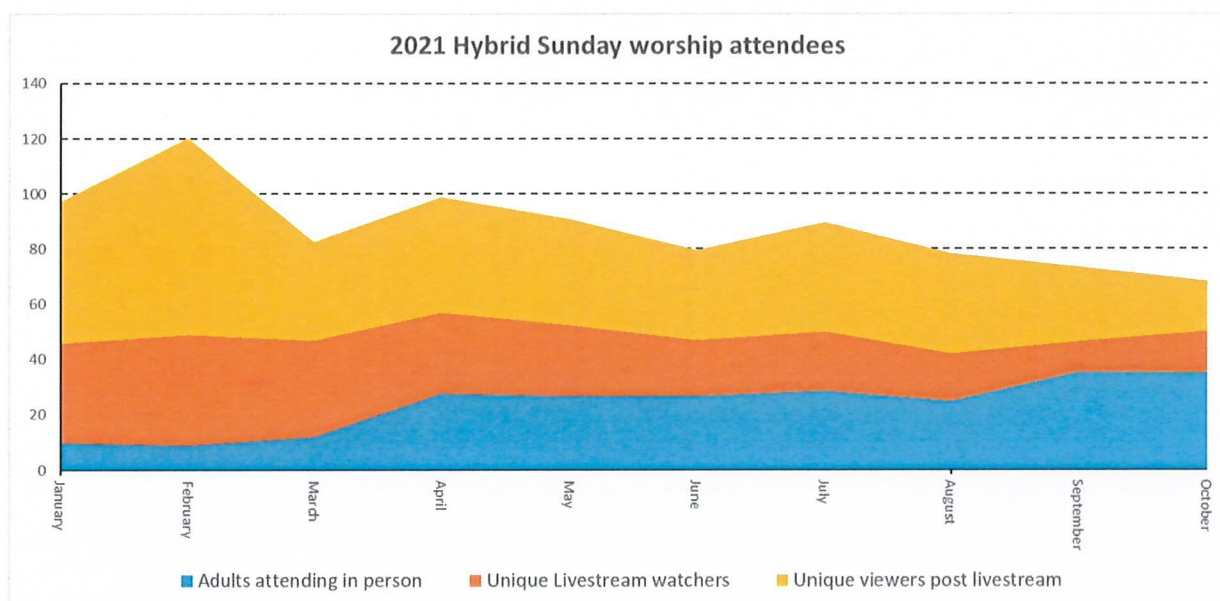


Figure 1 - 2021 Sunday Service attendance - N.B. figures were only available from YouTube for January to October

During the Covid-19 restrictions, Senior church members did engage with the technology where possible, but a number felt isolated because they could not access YouTube. The support network between our seniors was active and resilient. The leadership team contacted all those who had been absent long term during the pandemic to encourage them to return.

The church was able to reach out compassionately in a creative way through YouTube. When a local teenager was tragically killed in one of our local streets we released a prayer video in support of family and friends which was viewed by 144 separate individuals.

The church conducted four funerals and two baby dedication services in 2021. Eighty-two people were in membership at the end of 2021 (84 at the end of 2020).

### **Outreach**

Support offered to individuals and families in need increased in 2021 so that more individuals were supported with contact, food parcels, practical help through our 25:35 fund, transport to appointments, applications for grants for essential items, assistance with filling in forms, assistance to move home or to prevent people becoming homeless. Over the Christmas period the church distributed 12 food hampers to families in need, partly via our contact with St James School and distributed Christmas presents to 20 families via the Birmingham City Mission Toylink scheme.

### **The Beacon Centre Project**

A project to refocus the energy of the church on reaching and serving the community. It includes the plan to rebuild the church premises in Sandwell Road in order to better facilitate the church's vision to reach the community and provide more space for services of worship.

The vision includes expanding or providing for the first time some of the following services:

- counselling and support to address mental health needs
- facilities and support for parents with young children
- signposting and language learning to support incomers
- a place for young people to belong, learn and play
- a place for older people to socialise and obtain help

During 2021 a VAT consultation was undertaken to determine the final design for the building and a public consultation was held in November via an open day attended by neighbours. It was agreed that the design was ready for submission for planning consent and the architects were given the go ahead to do this.

### **Financial Review**

A full statement of accounts has been prepared by chartered accountants firm Manleys of 696 Yardley Wood Road, Billesley, Birmingham B13 0HY. Manleys act as the church's independent examiners.

The charity does not currently operate a policy on reserves.


Beacon Church's principal source of funding is donations from members.

The church makes use of the gift aid scheme to claim tax on donations.

## Declaration

The trustees declare that they have approved the report above

Signed on behalf of the charity's trustees

Signature 

Date: 07 -JUNE 2022

Full Name Timothy John Holden Turner

Position Chair



Charity Registration No. 1163097

**BEACON EVANGELICAL CHURCH HANDSWORTH CIO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# BEACON EVANGELICAL CHURCH HANDSWORTH CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr T Turner  
Mr P Evans  
Ms E Salmon  
Mrs V Johnson

(Appointed 10 January  
2021)

**Charity number**

1163097

**Principal address**

47 Sandwell Road  
Handsworth  
Birmingham  
B21 8NH

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# BEACON EVANGELICAL CHURCH HANDSWORTH CIO

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# BEACON EVANGELICAL CHURCH HANDSWORTH CIO

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BEACON EVANGELICAL CHURCH HANDSWORTH CIO

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I report to the trustees on my examination of the financial statements of Beacon Evangelical Church Handsworth CIO (the charity) for the year ended 31 December 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Dated: 8 March 2022

# BEACON EVANGELICAL CHURCH HANDSWORTH CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds	Endowment funds designated	Restricted funds	Total Unrestricted funds	Endowment funds designated	Restricted funds	Total
		2021 £	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
<b>Income from:</b>								
Donations and legacies	3	36,323	68,124	-	104,447	63,327	19,377	82,704
Charitable activities	4	30,322	-	-	30,322	2,406	-	2,406
Investments	5	1	-	-	1	1,163	-	1,163
<b>Total income</b>		<b>66,646</b>	<b>68,124</b>	<b>-</b>	<b>134,770</b>	<b>66,896</b>	<b>19,377</b>	<b>86,273</b>
<b>Expenditure on:</b>								
Charitable activities	6	60,859	12,125	-	72,984	54,233	747	54,980
<b>Net income for the year/ Net movement in funds</b>		<b>5,787</b>	<b>55,999</b>	<b>-</b>	<b>61,786</b>	<b>17,260</b>	<b>14,033</b>	<b>31,293</b>
Gross transfers between funds		-	-	-	-	4,597	(4,597)	-
<b>Net income for the year/ Net movement in funds</b>		<b>5,787</b>	<b>55,999</b>	<b>-</b>	<b>61,786</b>	<b>17,260</b>	<b>14,033</b>	<b>31,293</b>
Fund balances at 1 January 2021		580,679	216,005	56,064	852,748	563,419	201,971	821,454
<b>Fund balances at 31 December 2021</b>		<b>586,466</b>	<b>272,004</b>	<b>56,064</b>	<b>914,534</b>	<b>580,679</b>	<b>216,004</b>	<b>852,747</b>

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

All income and expenditure derive from continuing activities.



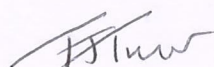
# BEACON EVANGELICAL CHURCH HANDSWORTH CIO

## BALANCE SHEET

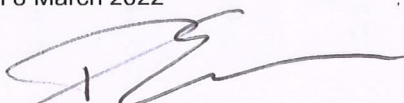
AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	10		440,433		450,221
<b>Current assets</b>					
Debtors	11	8,243		40,351	
Cash at bank and in hand		466,754		363,070	
		<u>474,997</u>		<u>403,421</u>	
<b>Creditors: amounts falling due within one year</b>	12	(896)		(895)	
Net current assets			474,101		402,526
<b>Total assets less current liabilities</b>			<u>914,534</u>		<u>852,747</u>
<b>Income funds</b>					
Restricted funds	13		56,064		56,064
Designated funds			272,004		164,962
Unrestricted funds			586,466		567,773
			<u>914,534</u>		<u>852,747</u>

The accounts were approved by the Trustees on 8 March 2022



Mr T Turner  
Trustee



Mr P Evans  
Trustee



# BEACON EVANGELICAL CHURCH HANDSWORTH CIO

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

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	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	16		103,683		14,131
<b>Investing activities</b>					
Investment income received		1		1,163	
		<hr/>		<hr/>	
<b>Net cash generated from investing activities</b>			1		1,163
<b>Net cash used in financing activities</b>			-		-
			<hr/>		<hr/>
<b>Net increase in cash and cash equivalents</b>			103,684		15,294
Cash and cash equivalents at beginning of year			363,070		347,776
			<hr/>		<hr/>
<b>Cash and cash equivalents at end of year</b>			466,754		363,070
			<hr/> <hr/>		<hr/> <hr/>

# BEACON EVANGELICAL CHURCH HANDSWORTH CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

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#### 1 Accounting policies

##### Charity information

Beacon Evangelical Church Handsworth CIO is a Charitable Incorporated Organisation.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.



# BEACON EVANGELICAL CHURCH HANDSWORTH CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets 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 bases:

Land and buildings	2% Straight Line
Fixtures, fittings & equipment	Fully depreciated

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 the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 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.

#### 1.9 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.



# BEACON EVANGELICAL CHURCH HANDSWORTH CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors 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.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors 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 creditors 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 creditors 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.

#### **1.10 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.

#### **1.11 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.

# BEACON EVANGELICAL CHURCH HANDSWORTH CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 3 Donations and legacies

	Unrestricted funds	Endowment funds designated	Total	Unrestricted funds	Endowment funds designated	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	36,323	68,124	104,447	63,327	19,377	82,704

### 4 Charitable activities

	Other income 2021	Other income 2020
	£	£
Sales within charitable activities	30,322	2,406

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	1	1,163



# BEACON EVANGELICAL CHURCH HANDSWORTH CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 6 Charitable activities

	Charitable expenses - ministry	Charitable expenses - mission	Charitable expenses - establishment	Total 2021	Total 2020
	£	£	£	£	£
Staff costs	23,049	-	-	23,049	22,437
Charitable expenditure	402	15,795	29,816	46,013	27,239
	<u>23,451</u>	<u>15,795</u>	<u>29,816</u>	<u>69,062</u>	<u>49,676</u>
Share of support costs (see note 7)	3,226	-	-	3,226	4,626
Share of governance costs (see note 7)	696	-	-	696	678
	<u>27,373</u>	<u>15,795</u>	<u>29,816</u>	<u>72,984</u>	<u>54,980</u>
<b>Analysis by fund</b>					
Unrestricted funds	26,868	15,025	18,966	60,859	
Designated funds	505	770	10,850	12,125	
	<u>27,373</u>	<u>15,795</u>	<u>29,816</u>	<u>72,984</u>	
<b>For the year ended 31 December 2020</b>					
Unrestricted funds	28,722	10,567	14,944		54,233
Designated funds	-	747	-		747
	<u>28,722</u>	<u>11,314</u>	<u>14,944</u>		<u>54,980</u>

### 7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Support costs	3,226	-	3,226	4,626	-	4,626
Audit fees	-	696	696	-	678	678
	<u>3,226</u>	<u>696</u>	<u>3,922</u>	<u>4,626</u>	<u>678</u>	<u>5,304</u>
Analysed between Charitable activities	<u>3,226</u>	<u>696</u>	<u>3,922</u>	<u>4,626</u>	<u>678</u>	<u>5,304</u>

Governance costs includes payments to the auditors of £696 (2020 - £678) for audit fees.



# BEACON EVANGELICAL CHURCH HANDSWORTH CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 8 Trustees

The Pastor, who is also a trustee, is the employee in Note 9 who received remuneration during the year, but none of the other trustees (or any persons connected with them) received any remuneration during the year, and none of them were reimbursed for travelling expenses (2020- none were reimbursed).

### 9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	1	1
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	£	£
Wages and salaries	21,849	21,237
Other pension costs	1,200	1,200
	23,049	22,437

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

### 10 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>			
At 1 January 2021	489,370	51,365	540,735
At 31 December 2021	489,370	51,365	540,735
<b>Depreciation and impairment</b>			
At 1 January 2021	39,150	51,365	90,515
Depreciation charged in the year	9,787	-	9,787
At 31 December 2021	48,937	51,365	100,302
<b>Carrying amount</b>			
At 31 December 2021	440,433	-	440,433
At 31 December 2020	450,221	-	450,221

# BEACON EVANGELICAL CHURCH HANDSWORTH CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 11 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	7,382	39,547
Prepayments and accrued income	861	804
	<u>8,243</u>	<u>40,351</u>

### 12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	264	263
Accruals and deferred income	632	632
	<u>896</u>	<u>895</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 January 2020	Movement in funds Income	Balance at 1 January 2021	Movement in funds Income	Balance at 31 December 2021
	£	£	£	£	£
Building fund	56,064	-	56,064	-	56,064
	<u>56,064</u>	<u>-</u>	<u>56,064</u>	<u>-</u>	<u>56,064</u>

# BEACON EVANGELICAL CHURCH HANDSWORTH CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2020 £	Movement in funds			Balance at 1 January 2021 £	Movement in funds			Balance at 31 December 2021 £
		Income	Expenditure	Transferred		Income	Expenditure	Transferred	
Distress Fund	1,481	-	-	-	1,481	571	(505)	-	1,547
Travel Fund	4,597	-	-	(4,597)	-	-	-	-	-
25-35 Fund	775	300	(747)	-	329	1,091	(769)	-	651
New beacon fund	195,117	19,077	-	-	214,194	79,922	(10,850)	-	283,266
	<u>201,970</u>	<u>19,377</u>	<u>(747)</u>	<u>(4,597)</u>	<u>216,004</u>	<u>81,584</u>	<u>(12,124)</u>	<u>-</u>	<u>285,464</u>

#### 15 Analysis of net assets between funds

	General Fund		Designated Fund		Restricted Fund		Total		General Fund		Designated Fund		Restricted Fund		Total	
	2021	£	2021	£	2021	£	2021	£	2020	£	2020	£	2020	£	2020	£
Fund balances at 31 December 2021 are represented by:																
Tangible assets	440,433	-	-	-	-	-	440,433	-	450,221	-	-	-	-	-	450,221	-
Current assets/(liabilities)	132,572	285,465	285,465	56,064	56,064	474,101	474,101	130,458	216,004	216,004	56,064	56,064	56,064	56,064	402,526	402,526
	<u>573,005</u>	<u>285,465</u>	<u>285,465</u>	<u>56,064</u>	<u>56,064</u>	<u>914,534</u>	<u>914,534</u>	<u>580,679</u>	<u>216,004</u>	<u>216,004</u>	<u>56,064</u>	<u>56,064</u>	<u>56,064</u>	<u>56,064</u>	<u>852,747</u>	<u>852,747</u>



# BEACON EVANGELICAL CHURCH HANDSWORTH CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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16	Cash generated from operations	2021 £	2020 £
	Surplus for the year	61,786	31,293
	Adjustments for:		
	Investment income recognised in statement of financial activities	(1)	(1,163)
	Movements in working capital:		
	Decrease/(increase) in debtors	32,108	(25,789)
	Increase in creditors	1	2
	<b>Cash generated from operations</b>	<u>93,894</u>	<u>4,343</u>
17	<b>Analysis of changes in net funds</b>		
	The charity had no debt during the year.		