

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2025**

BEACON CHURCH HAVANT

CHARITY REG. NO: 1201717

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BEACON CHURCH HAVANT

TRUSTEES REPORT FOR THE YEAR ENDED 31st MARCH 2025

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1201717	
DATE OF REGISTRATION	25 th January 2023	
START OF FINANCIAL YEAR	1 st April 2024	
END OF FINANCIAL YEAR	31 st March 2025	
TRUSTEES AT 31ST MARCH 2024	P A Butcher S G E Waters J Bunday S J Elliott	C J Darmanin R J McMillan E K F Bunday A P Jacobs
	The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing instrument.	
LEGAL STATUS	Charitable Incorporated Organisation (CIO)	
OTHER NAMES	Also operating as Beacon Food Bank, Beacon Housing and Beacon Lounge.	
GOVERNING INSTRUMENT	Constitution dated November 2022	
OBJECTS	1. The advancement of the Christian faith for the public benefit. 2. The relief of persons in conditions of financial need, or infirm for reasons of age, ill-health or disability.	
CORRESPONDENCE ADDRESS	The Beacon 69 - 73 Meridian Centre Havant Hampshire PO9 1UN	
PRIMARY BANKERS	The Cooperative Bank plc 1 Balloon Street Manchester M60 4EP	
INDEPENDENT EXAMINER	K Gomes Independent Examiners Ltd The Grain Store, Hills Barns Appledram Lane South CHICHESTER West Sussex PO20 7EG	

BEACON CHURCH HAVANT
TRUSTEES REPORT
FOR THE YEAR ENDED 31st MARCH 2025

Introduction

The objects of the charity, summarised on page 2, are currently worked out in distinct areas of activity as follows:

1. *The advancement of the Christian Faith for the public benefit in the Borough of Havant and elsewhere, as the Trustees from time to time may think fit, by any means whatsoever including (but not by way of limitation) the preaching and proclamation of the Christian Gospel, the teaching of Christian doctrine and principles, the pastoral care of Christian people and the production and distribution of the Bible, Christian literature, media products and other resources, by:*
 - The operation and activities of Beacon Church Havant as a local church in the Borough of Havant, including its salaried staff and responsibility for the leased premises known as The Beacon, Meridian Centre, Havant, Hampshire.
 - The trading activities of 'Beacon Lounge' a drop-in lounge in the church's premises selling refreshments, light lunches and a small selection of Christian books, cards and craft items.
 - Involvement with other local churches in the Borough of Havant and beyond.
 - Donations to other Christian organisations or ministries in the UK or overseas.
2. *The relief of persons who are in conditions of financial need, or who are infirm for reasons of age, ill-health or disability, by:*
 - The activities of a community project called 'Beacon Food Bank' which aims to provide free food hampers to those in genuine need in Havant Borough.
 - The activities of a community project called 'Beacon Housing' which aims to provide supported accommodation to people at risk of homelessness, in the Wecock Farm area of Havant Borough.
 - Donations to other organisations helping those in need within the Borough of Havant.

Organisation

Membership

There is no formal membership register. Regular attendance at meetings and commitment to the beliefs and work of the Church is regarded, informally, as qualifying for membership. Public meetings of the church and the activities of all community projects are open to all, regardless of faith, sex, race, sexual orientation or background.

Leadership

The following team provides spiritual leadership and direction for the Church:

- Chris Darmanin
- Karen Darmanin (from March 2025)
- Simon Waters
- Ann Waters
- Mark Arnold (from May 2024)
- Linda Arnold (from May 2024)

Legal and formal responsibility for the Trust falls to the trustees, listed on page 2, two of whom are also members of the Leadership Team.

BEACON CHURCH HAVANT
TRUSTEES REPORT continued
FOR THE YEAR ENDED 31st MARCH 2025

Review of the Year

2024/25 was a year of growth for the church building on the developments of the previous year, although donations declined in the second half of the year. New members were added to the church through the year and the community outreach activities thrived, including a new weekly Lunch Club started in November 2024. There were challenges in volunteer availability to staff Beacon Lounge at times, but full 5 day opening was restored from January 2025.

Beacon Food Bank saw demand decline a little compared to 2023/24. Both food and money donations also declined further meaning the project drew heavily on its reserves, necessitating changes in staffing (see below).

Beacon Housing has continued to operate successfully with the house fully occupied almost continuously once again. Plans were agreed at year end to lease an additional one bedroom flat.

Organisation and Staff

Chris Darmanin continued to be employed as a church leader, with an increase to 3.5 days per week from July 2024. The other church leaders serve voluntarily. Mark & Linda Arnold joined the leadership team in May 2024.

Due to the significant operating deficit of the Beacon Food Bank project, the difficult decision was taken in December 2024 to make the project manager redundant and to restructure the roles of the remaining staff. Two staff members were appointed as a job-shared supervisor at end of March 2025.

In December 2024 we were pleased to appoint a former resident of Beacon Housing to work as a Support Worker to the house residents.

As a result of these changes at year end 11 part-time staff were employed as follows:

- in the church; one ministry post, one management post, one supervisor post for Beacon Lounge, two administrative posts, and one post to support outreach activities;
 - in Beacon Food Bank; two supervisors (job shared), one assistant, and two Food Bank receptionists who also serve as Lounge assistants (job shared);
 - in Beacon Housing; two Housing Managers (job shared), and one Support Worker;
- (NB 14 posts are listed as 3 employees perform 2 separate part-time roles)

At year end, 3 employees were members of pension schemes which are compliant with the Automatic Enrolment requirements, and a fourth was in the process of joining. The other employees are not eligible for automatic enrolment but have been offered pension cover where applicable.

In addition to the main leadership team, small teams oversee a number of activities of the church including the various outreach activities, the Worship Group and the Beacon Housing project.

Premises

The church continued to occupy two units in the Meridian Centre, Havant as its main premises, called 'The Beacon'. The larger unit is occupied at zero rent, but with a partial service charge contribution levied, whilst rent and service charge continue to be paid on the smaller unit, from which Beacon Lounge is operated. The current 5 year lease with Havant Borough Council expires in July 2028.

Beacon Food Bank has continued to occupy a separate unit in an empty retail unit in the Meridian Centre under a separate lease from Havant Borough Council at a small rent. The charity funds the electricity costs of this unit and has obtained a rates exemption from the council. As with The Beacon, a 5 year lease has been agreed, which expires in July 2028.

No significant capital investment was made in the premises this year, following the improvements made in 2023/24.

The Beacon Housing project provides supported housing at a 4 bedroom property on the Wecock Farm estate which is leased from another Christian housing charity (see next section). The current 6 year lease expires in August 2026. At year end negotiations were underway to lease an additional 1 bedroom flat on a similar arrangement.

BEACON CHURCH HAVANT
TRUSTEES REPORT continued
FOR THE YEAR ENDED 31st MARCH 2025

Community Involvement

Beacon Food Bank continued to help people facing hardship in the Borough of Havant through the year, generally by referral from other local community organisations or churches. 1,754 food hampers were provided during the year, a decline of 16% on 2023/24. As last year, the amount of food being donated by the public via local collection points has continued to decline meaning that a greater amount has had to be purchased. The average value of a hamper is estimated to be about £60, similar to last year.

Beacon Lounge continued to provide a drop-in coffee lounge and café with particular support to the lonely and elderly in the community, many of whom are regular customers. The lounge also acts as the collection point for Food Bank clients with a receptionist funded by the Food Bank throughout opening hours. The increased opening hours compared to 2023/24 produced an increase in sales of 11%. However, the loss of some volunteers meant that the lounge had to close on Mondays in November & December, but this was remedied from January 2025.

The Beacon Housing project continued to provide supported housing to a number of men on the Wecock Farm estate who would otherwise be at risk of homelessness. The house is leased to us by another Christian charity called Green Pastures CBS Ltd. Once again the house was fully occupied with 4 residents for most of the year. In addition to accommodation, pastoral and practical support is given to the tenants to help them with gaining employment and managing finances by a team involving members of several churches in the area. Income to the project comes primarily from housing benefits with a small rent supplement charged to each tenant.

The monthly Active Coffee Morning targeted at senior citizens continued through the year as did the weekly Parent & Toddler group and 'Open Home' afternoons during term times. A new weekly Lunch Club was launched in November 2024 which has already proven very popular. The Beacon is hired by several other charitable or community organisations each week.

Only one donation was made this year from the church's Local Community Fund; to support a 'Warm Spaces' outreach at the Acorn Community Centre in Wecock Farm. However, a number of further donations were being reviewed at year end. A total of £2,200 was allocated from Beacon Food Bank reserves to support breakfast clubs in 5 local schools through the school year 2024/25.

Involvement With Other Churches

Efforts have been initiated this year to increase relationships with other local church leaders, as these have not been active since the Covid pandemic. A monthly inter-church prayer meeting, which was originally initiated by us, has continued throughout the year and is held in various churches around the Borough. The church also continues to be a member of Churches Together in Havant and Bedhampton.

Other local churches continue to support Beacon Food Bank both in terms of provision of volunteers and financial donations. The support team for the Beacon Housing project also includes a number of members of other local churches. Support to the Beacon Housing team is also provided by Green Pastures CBS including regional and national conferences which the team attend.

Outside accountability and support for the church leadership team has continued to be provided by Mark & Anita Churchward, previously the leaders of Southend Christian Fellowship.

Support to UK and Overseas Ministries

Financial support has continued to be given to Aaron Lewis, a former church member working with Teen Street (a ministry of OM) now based in Germany; to 'New Generation International', a charity supporting the development of a church in the Campina area of Romania; and to Mark & Anita Churchward (see above).

The 'Girls in School' project which was initiated by two members of the church to help girls remain in school in Kibera after they start menstruation continued this year. A successful visit was made to Nairobi in August 2024 to distribute sanitary product kits to girls and speak in classes in several primary schools. As the church members involved moved to another local church at the end of 2024, it was agreed that this fund should be closed. The remaining funds were used to purchase sanitary products for a planned visit in summer 2025.

BEACON CHURCH HAVANT
TRUSTEES REPORT continued
FOR THE YEAR ENDED 31st MARCH 2025

Safeguarding of Children and Adults at Risk of Harm

The charity operates a documented Safeguarding Policy which was last updated in October 2021. The church is a member of 'thirtyone:eight', formerly known as the Churches Child Protection Advisory service (CCPAS). DBS clearances are maintained for all church members who are working with children, young people or adults at risk. The Safeguarding policy is overseen by a church member with experience in this field.

Commentary on the Statement of Financial Activities

Income and Expenditure

These accounts provide comparison with the first 9 months period of operation of the CIO (1st July 2023 to 31st March 2024). In order to facilitate comparisons with the full financial year 2023/24 the following summary tables include the income and expenditure reported for the previous Trust (Havant Community Church) for the period April to June 2023.

INCOME (including Havant Community Church Trust until 30/6/2023)

	TOTAL 2024/25	TOTAL 2023/24
a) Donations and Legacies		
Gifts and Donations	123,630	144,731
Income Tax Repayments	19,504	22,110
Special Offerings	0	1,100
	143,134	167,941
b) Trading Activities	0	0
c) Investments		
Bank Interest	1627	1292
	1627	1292
d) Charitable Activities		
Fundraising	2,164	948
Outside Bookings	1,907	4,523
Fees Received	3,642	5,687
Children's Groups Fees	1,040	1,115
Events Income	3,359	1,120
Beacon Lounge Sales	6,303	5,691
Beacon Food Bank	5,000	0
Beacon Housing	51,846	48,404
	75,261	67,487
e) Other Income		
Miscellaneous Income	630	589
Beacon Housing PIP Income	5,659	5,438
	6,289	6,027
TOTAL INCOME	226,311	242,748

BEACON CHURCH HAVANT

TRUSTEES REPORT continued FOR THE YEAR ENDED 31st MARCH 2025

EXPENDITURE (including Havant Community Church Trust until 30/6/2023)

	TOTAL 2024/25	TOTAL 2023/24
a) Raising Funds	0	0
b) Charitable Activities		
Administration	12,504	9,890
Bank Charges	61	64
Establishment	42,917	40,335
Hire of Premises	0	266
Staff Costs	54,847	48,896
Staff & Volunteer Expenses	228	81
Gifts to Staff & Volunteers	542	145
Events Costs	2,040	620
Outside Bookings Costs	196	670
Parent & Toddler Group	120	155
Gifts Made	4,360	8,600
Church Ministry	4,310	3,989
Beacon Lounge: Cost of Sales	2,192	2,247
Beacon Food Bank: Operation Costs	32,413	40,174
Beacon Food Bank: Payroll Costs	33,715	29,213
Beacon Housing: Operation Costs	38,386	33,579
Beacon Housing: Payroll Costs	8,858	6,600
Beacon Housing PIP Payments	5,560	3,823
Girls In School Project (Kibera)	5,753	2,676
Fees Paid	4,734	3,919
Other Expenditure	22	99
Depreciation (General)	3,789	3,949
Accounts Examination	810	1,200
	258,360	241,192
TOTAL EXPENDITURE	258,360	241,192

Excluding the PIP funds received by Beacon Housing, total income decreased this year by 7.0% to £220,652. Gifts and donations income fell by 15% and Outside Bookings income fell by 58%. However, there were significant increases in Events income and Grant income to Beacon Food Bank.

Total expenditure, excluding PIP payments, was 6.5% higher than 2023/24 at £252,800. Significant increases in expenditure occurred in Administration (up 26%), Church Staff Costs (up 12%) and in Beacon Housing (up 18%). On the other hand external gifts made fell by 49%.

Restricted funds (see Note 5) comprise the Beacon Food Bank and Beacon Housing project funds, the PIP fund held for a Beacon Housing tenant, funds for the Kibera 'Girls in School' project, and a fund to hold other restricted gifts and fees which are directly passed on.

Balance Sheet

Fixed assets value decreased by 36% in the year to £5,700 with only £1,274 spent on additions. Net current assets also decreased by 21% leaving total funds at year end 22% down at £112,928; comprising £96,421 in Restricted Funds (down 18%) and £16,507 in Unrestricted funds (down 40%).

BEACON CHURCH HAVANT
TRUSTEES REPORT continued
FOR THE YEAR ENDED 31st MARCH 2025

VAT

All figures take account of VAT. Although relevant business income remains well below the VAT threshold, the Charity has registered for VAT voluntarily.

VAT is levied on relevant sales from Beacon Lounge.

VAT is recovered on relevant purchases by Beacon Lounge, and on the lease costs of the small unit at the Meridian Centre which are apportioned according to floor space usage (50%) and the ratio of public to church usage of Beacon Lounge, as agreed with HM Revenue & Customs in 2013. This ratio was calculated at 91% in 2024/25.

Reserves Policy

Apart from statutory redundancy payments, the Charity's current liabilities are mostly short-term in that property leases at the Meridian Centre and contracts of employment are on one month's notice of termination.

The property lease for Beacon Housing is on 12 months notice meaning a maximum liability of £26,106. In reality the lessor, Green Pastures CBS Ltd., would sell the property on early termination of the lease in less than 6 months reducing the likely liability by 50%.

The total liability from these items at end of 2024/25 has been calculated as about £18,000 to Unrestricted funds, £4,000 to Beacon Food Bank and £13,700 to Beacon Housing (both Restricted funds).

The level of Unrestricted funds was about £16,500 at year end which represents about 1.5 months of normal operation, but is below the liability level noted above. At year end the trustees were actively working with the church leaders to increase donation income and, where possible, reduce expenditure for 2025/26.

In Restricted funds, the fund total at year end for Beacon Food Bank of about £40,900 represents about 9 months of normal operation and many times the liability noted above; the fund total at year end for Beacon Housing of about £38,100 represents about 10 months of normal operation and is nearly 3 times the liability noted above.

Trustees' Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees pay due regard to the Charity Commission's requirements on public benefit before deciding on new activities or projects the charity should undertake.

Signed on behalf of the trustees by P Butcher, 

Date: 20/10/2025

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees and members of Beacon Church Havant on the accounts for the period ending 31st March 2025 set out on pages 10 to 19.

Respective Responsibilities of Trustees and Examiner

The Charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act), and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 144 of the Act.
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 statement below.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees' requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Act and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities.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.



K Gomes FCIE, MAAT
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PO20 7EG

Date: 21.10.25

BEACON CHURCH HAVANT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 9 months £
INCOME AND ENDOWMENTS FROM:					
Donations and Legacies	3a	104,178	38,956	143,134	126,976
Trading Activities	3b	-	-	-	-
Investments	3c	24	1,603	1,627	869
Charitable Activities	3d	12,630	62,631	75,261	50,579
Other Income	3e	510	5,779	6,289	4,617
TOTAL INCOME		117,342	108,969	226,311	183,042
EXPENDITURE ON:					
Raising Funds	4a	-	-	-	-
Charitable Activities	4b	128,251	130,108	258,360	184,148
TOTAL EXPENDITURE		128,251	130,108	258,360	184,148
NET INCOME/ (EXPENDITURE)		(10,909)	(21,140)	(32,049)	(1,106)
Revaluation of Stock	2	97	-	97	(93)
Transfer Between Funds	5	-	-	-	-
Total Funds Brought Forward		27,319	117,561	144,880	146,079
TOTAL FUNDS CARRIED FORWARD		16,507	96,421	112,928	144,880

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 12 to 19 form part of these financial statements.

BEACON CHURCH HAVANT

BALANCE SHEET AS AT 31st MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	31-Mar 2025 Total £	31-Mar 2024 Total £
Fixed Assets					
Tangible assets	2	4,761	939	5,700	8,913
Current Assets					
Stock		921	-	921	824
Cash at bank and in hand	6	9,724	97,973	107,697	161,052
Debtors: due within one year	7	5,867	1,359	7,226	6,952
Debtors: due in more than one year	8	-	-	-	-
Total Current Assets		16,512	99,332	115,844	168,828
Creditors: due within one year	9	4,766	3,850	8,616	32,860
NET CURRENT ASSETS		11,746	95,482	107,228	135,967
TOTAL ASSETS less current liabilities		16,507	96,421	112,928	144,880
Creditors: amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		16,507	96,421	112,928	144,880
Funds of the Charity					
Unrestricted funds		16,507	-	16,507	27,319
Restricted funds		-	96,421	96,421	117,561
Total Funds		16,507	96,421	112,928	144,880

Approved by the trustees on 19/10/2025 and

Signed on their behalf by P. Butcher, P Butcher, trustee

BEACON CHURCH HAVANT

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31st MARCH 2025

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The Charity has claimed exemptions available in Section 1a of FRS 102 not to prepare a cash flow statement since it is a small charity.

Voluntary income is received by way of donations and gifts. It is shown in full in the Statement of Financial Activities, when received. Gifts in kind are valued at their estimated value to the organisation and are included under the appropriate headings.

Intangible income is valued and included in income to the extent that it represents goods or services where another party is bearing the financial cost and the benefit is quantifiable. Where it is difficult or not possible to quantify the benefit, or where there is no financial cost borne by another party (e.g., volunteers), the accounts do not include the intangible income.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are received.

Restricted funds are to be used for specified purposes as required by the donor. Expenditure which meets these criteria is allocated to the relevant fund. Income derived from these funds is retained within the funds concerned. Designated funds are unrestricted funds which the trustees have designated to be used for a specific purpose. Where these funds yield investment income, this is available for general purposes. Unrestricted funds are funds which are not designated or restricted.

There has been no change to the accounting policies (Valuation rules and methods of accounting) since last year.

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives at the rate of 25% on the straight line basis.

2. TANGIBLE FIXED ASSETS

		Restricted		Unrestricted			Total
		Sundry Equipment	Fixtures & Fittings	Sundry Equipment	Computer Equipment	Fixtures & Fittings	
		£	£	£	£	£	£
EQUIPMENT							
Cost	31-Mar-24	2,634	1,518	33,479	4,872	38,010	80,513
Disposals				(661)			(661)
Additions		558		696	20		1,274
Cost at	31-Mar-25	3,192	1,518	33,514	4,892	38,010	81,126
Depreciation	31-Mar-24	2,109	965	31,887	4,589	32,051	71,601
Disposals				(661)			(661)
Charge		318	380	832	243	2,715	4,487
Depreciation at	31-Mar-25	2,427	1,344	32,057	4,832	34,766	75,426
Net Book Value	31-Mar-25	765	174	1,457	60	3,244	5,700
Net Book Value	31-Mar-24	525	554	1,592	283	5,959	8,913

BEACON CHURCH HAVANT

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR YEAR ENDED 31st MARCH 2025

3. INCOME AND ENDOWMENTS FROM:

		Unrestricted Funds	Restricted Funds	TOTAL 2024/25	TOTAL 2023/24 9 months
	Note	£	£	£	£
a) Donations and Legacies					
Gifts and Donations	5,14,15	87,371	36,259	123,630	110,154
Income Tax Repayments	14	16,807	2,697	19,504	16,322
Special Offerings	5		0	0	500
		104,178	38,956	143,134	126,976

b) Trading Activities

0	0	0	0
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c) Investments

Bank Interest	24	1603	1627	869
	24	1,603	1,627	869

d) Charitable Activities

Fundraising	14 & 15	22	2,143	2,164	783
Outside Bookings		1,907		1,907	3,587
Fees Received			3,642	3,642	1,105
Children's Groups Fees		1,040		1,040	765
Events Income		3,359		3,359	1,063
Beacon Lounge Sales		6,303		6,303	4,319
Beacon Food Bank	14		5,000	5,000	0
Beacon Housing	15		51,846	51,846	38,957
		12,630	62,631	75,261	50,579

e) Other Income

Miscellaneous Income		510	120	630	537
Beacon Housing PIP Income			5,659	5,659	4,080
		510	5,779	6,289	4,617

BEACON CHURCH HAVANT

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR YEAR ENDED 31st MARCH 2025

4. EXPENDITURE ON:

		Unrestricted Funds	Restricted Funds	TOTAL 2024/25	TOTAL 2023/24 9 months
	Note	£	£	£	£
a) Raising Funds		0	0	0	0
b) Charitable Activities					
Administration:					
Catering Supplies		377		377	468
Cleaning and Household		3,173		3,173	2,388
Hire of Equipment		707		707	0
Insurance		951		951	912
Printing and Photocopying		844		844	528
Repairs and Renewals		3,013		3,013	1,436
Stationery and Postage		165		165	23
Subscriptions and Licences		2,243		2,243	1,259
Telephone & Internet		849		849	784
Training		184		184	194
Bank Charges		61		61	46
Establishment		42,917		42,917	31,686
Hire of Premises		0		0	0
Staff Costs	11	54,847		54,847	36,988
Staff & Volunteer Expenses		228		228	81
Gifts to Staff & Volunteers		542		542	145
Events Costs		2,040		2,040	572
Outside Bookings Costs		196		196	581
Parent & Toddler Group		120		120	155
Gifts Made:					
Local Community Gifts	5	260		260	1,700
Ministry Gifts to Individuals		2,950		2,950	2,700
Ministry Gifts to Organisations		800		800	1,050
Special Offerings	5		0	0	850
Other Gifts to Individuals			350	350	200
Church Ministry:					
Catering		1,093		1,093	505
Alpha Courses & Outreach		479		479	979
Staff Expenses		1,013		1,013	533
Visiting Ministry		149		149	700
Youth and Children's Work		31		31	143
Other		1,544		1,544	673
Beacon Lounge: Cost of Sales		2,192		2,192	1,699
Beacon Food Bank: Operation Costs	14		32,413	32,413	33,284
Beacon Food Bank: Payroll Costs	11 & 14		33,715	33,715	21,995
Beacon Housing: Operation Costs	15		38,386	38,386	25,011
Beacon Housing: Payroll Costs	11 & 15		8,858	8,858	5,100
Beacon Housing PIP Payments			5,560	5,560	2,985
Girls In School Project (Kibera)	5		5,753	5,753	992
Fees Paid			4,734	4,734	0
Other Expenditure		22		22	73
Depreciation (General)		3,789		3,789	3,949
Accounts Examination		471	339	810	780
		128,251	130,108	258,360	184,148

BEACON CHURCH HAVANT

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR YEAR ENDED 31st MARCH 2025

5. RESTRICTED FUNDS

	Note	Balance 01-Jul 2024 £	Income £	Expenditure £	Transfers Between Funds £	Balance 31-Mar 2025 £
Beacon Food Bank	14	63,132	44,063	66,281	-	40,914
Beacon Housing	15	33,225	52,286	47,430	-	38,081
Beacon Housing PIP Fund		17,549	5,659	5,560	-	17,648
Restricted Gifts & Fees		(2)	4,865	5,084	-	(222)
Kibera (Girls in School) Fund		3,657	2,096	5,753	-	(0)
		117,561	108,969	130,108	0	96,421

Beacon Food Bank: provides funds for free food hampers and other emergency food support for people in genuine need in the Havant Borough area.

Beacon Housing: provides supported housing for men at risk of homelessness on the Wecock Farm estate.

Beacon Housing PIP Fund: holds Personal Independence Payments on behalf of one of the residents of the Beacon Housing project on request of DWP.

Restricted Gifts & Fees: the receipt and forwarding of fees and designated donations made by church members for individuals or other ministries, including Gift Aid claimed on those gifts where appropriate.

Kibera (Girls in School) Fund: holds donated funds designated for use by the 'Girls In School' project, run by church members to serve schools in the Kibera slums of Nairobi, Kenya.

6. CASH AT BANK AND IN HAND

	Unrestricted Funds	Restricted Funds	Total 31-Mar-25	Total 31-Mar-24
General:				
Current Account	8,456	(582)	7,874	41,180
Cash in Hand	268	-	268	245
Lunch Club Cash In Hand	220	-	220	-
Beacon Lounge:				
Cash in Hand	779	-	779	661
Beacon Food Bank:				
Current Account	-	2,603	2,603	14,002
Cash in Hand	-	118	118	78
Savings Account (95 days)	-	37,103	37,103	50,870
Beacon Housing (incl. PIP Fund):				
Current Account	-	15,459	15,459	21,213
PIP Fund Account	-	17,648	17,648	17,549
Savings Account (95 days)	-	25,623	25,623	15,253
	9,724	97,973	107,697	161,052

BEACON CHURCH HAVANT

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR YEAR ENDED 31st MARCH 2025

7. DEBTORS AND PREPAYMENTS: AMOUNTS BECOMING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-25 £	Total 31-Mar-24 £
Trade Debtors	222	-	222	304
Income Tax Recoverable	3,969	698	4,667	5,981
VAT Recoverable	367	-	367	-
Beacon Housing Energy Account	-	137	137	324
Salary error to be refunded (Beacon Housing)	-	-	-	90
Deposits not cleared at bank	1,310	-	1,310	197
Refund due to Beacon Food Bank from Church (supplies)	-	80	80	56
Donations owed to Beacon Food Bank by Church	-	156	156	-
Closing Donation owed to Girls in School fund	-	288	288	-
	5,867	1,359	7,226	6,952

8. DEBTORS AND PREPAYMENTS: AMOUNTS BECOMING DUE IN MORE THAN ONE YEAR

The Charity has no debtors or prepayments becoming due in more than one year.

9. CREDITORS: DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-25 £	Total 31-Mar-24 £
Pension Contributions	244	28	273	322
Independent Examiners Fees	471	339	810	780
Tax and Social Security	476	-	476	449
VAT Owed	0	-	0	401
Refund due from Church to Beacon Food Bank (supplies)	80	-	80	56
Donations owed from Church to Beacon Food Bank	156	-	156	-
Rent/Service Charge for 2023/24 (not billed at 31/3/24)	-	-	0	27,150
Cheque not cleared at bank	-	-	0	200
Trade Creditors	3,338	3,483	6,821	3,504
	4,766	3,850	8,616	32,860

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

0	0	0	0
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BEACON CHURCH HAVANT

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR YEAR ENDED 31st MARCH 2025

11. STAFF COSTS AND NUMBERS

	2024/25	2023/24 9 months
	£	£
Gross Wages and Salaries	93,257	61,967
Employer's National Insurance Costs	0	0
Employer's Pension Contributions	2,678	1,915
	95,935	64,083

The Charity operates payroll under a PAYE scheme.

No employees received emoluments in the range of £50,000 to £60,000.

Equivalent full time employees who were engaged in each of the following activities at year end:

	31-Mar-25	31-Mar-24
	TOTAL	TOTAL
Activities in furtherance of organisation's objects	2.9	3.2
Fundraising Activities	0	0
	2.9	3.2

12. TRUSTEES AND OTHER RELATED PARTIES

Salaries and Expenses paid to trustees and related parties were as follows:

	Net Salary £	Training/ Conference £	Entertain- ment £	Travel & Subsistence £	Employer Pension £	Service Fees £	TOTAL 2024/25 £
P Butcher	6,037	-	-	-	-	-	6,037
C Darmanin	20,476	-	284	284	1,177	-	22,221
K Darmanin	5,136	-	-	444	-	1,879	7,459
A Waters	3,744	255	-	167	-	-	4,166
S Waters	-	255	55	81	-	1,485	1,876
Total Paid	35,393	510	339	976	1,177	3,364	41,758

Two trustees and two related parties received benefits as detailed above, of which entertainment, travel & subsistence expenses were reimbursements. No other payments were made to trustees or any persons connected with them during this financial period.

No material transaction took place between the organisation and a trustee or any person connected with them.

A total of £38,020 was donated to the charity by the trustees and related parties.

13. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining sufficient free reserves, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The level of free reserves has remained steady this year and budgets are being set to ensure reserves remain at a sustainable level.

The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

BEACON CHURCH HAVANT

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR YEAR ENDED 31st MARCH 2025

14. BEACON FOOD BANK

	2024/25	2023/24 9 months
	£	£
INCOME		
Fundraising	1,270	708
Gifts and Donations	33,815	41,512
Grants	5,000	-
Income Tax Repayments	2,625	2,348
Other Income	120	170
	42,830	44,738
EXPENDITURE		
Food and Sundries	20,606	23,815
Christmas Hamper Gifts	-	1,823
Gifts to Other Organisations	1,760	650
Gifts to Volunteers	272	48
Administration:		
Depreciation	697	645
Mobile Phone	129	101
Publicity and Printing	88	214
Repairs and Renewals	1,057	457
Stationery and Postage	2	22
Other Expenditure	23	-
Storage Unit:		
Electricity	1,119	1,159
Rent	5,200	3,502
Staff & Volunteer Expenses	1,460	848
Payroll: Staff	33,715	21,995
	66,128	55,279

The income above does not include donations of food and personal hygiene items which significantly add to the financial donations in value. At present the charity is not able to place reliable valuation on these donations.

BEACON CHURCH HAVANT

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR YEAR ENDED 31st MARCH 2025

15. BEACON HOUSING

	2024/25	2023/24 9 months
	£	£
INCOME		
Gifts and Donations	70	-
Housing Benefit Income	50,748	38,140
Rent Supplement Income	1,097	817
	51,916	38,957
EXPENDITURE		
House Lease Rent	26,107	17,410
House Maintenance	1,741	1,458
House Running Costs	6,509	4,860
Housing Team Costs	726	1,049
Staff & Volunteer Expenses	2,542	93
Payroll: Staff	8,858	5,100
Gifts to Tenants	762	126
Other Expenditure	-	16
	47,244	30,111

16. GRANTS

Grants provided during the year 2024/25 for Beacon Food Bank:

	Balance 01-Apr 2024 £	Income £	Expenditure £	Balance 31-Mar 2025 £
Hampshire County Council (Household Support Fund)	-	5,000	3,330	1,670

17. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

18. ANNUAL COMMITMENTS

The charity has no annual capital commitments but does have obligations regarding leased premises:

- 5 year operating leases for two units in the Meridian Centre agreed with Havant Borough Council, the current owners of the Centre, commencing July 2023.
- a 6 year lease on a 4 bedroom house on the Wecock Farm estate to provide supported housing, agreed with Green Pastures CBS Ltd. in August 2020 by the previous Trust.

Details of the leases are provided in the trustees' report.