

BEACON HEATH CHURCH
RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2024

BEACON HEATH CHURCH
PERIOD ENDED 31 MARCH 2024

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BEACON HEATH CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION
PERIOD ENDED 31 MARCH 2024

CHARITY NAME	Beacon Heath Church
ADDRESS	Beacon Heath Church King Arthur's Road Exeter EX4 9BE
CHARITY NUMBER	1203394
COMPANY NUMBER	CE032523
TRUSTEES	Stephen Sowden - Chair Alex Berkeley Paul Slaven Emma Slaven
INDEPENDENT EXAMINER	S Truran FCCA FCA Streets Bush Limited Chartered Accountants 2 Barnfield Crescent Exeter EX1 1QT

BEACON HEATH CHURCH
TRUSTEES' ANNUAL REPORT
FOR THE PERIOD ENDING 31 MARCH 2024

The charity registered with the Charity Commission on 5 June 2023. As such, the trustees are presenting the accounts with a shorter period from 5 June 2023 to 31 March 2024.

The trustees present their report along with the financial statements of the charity for the period ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the charity's governing document, applicable law and the requirements of the Charities Act 2011.

Structure, Governance and Management

The charity is a Charitable Incorporated Organisation (CIO) with a constitution dated 4 April 1962 and has charitable status to enable it to make recoveries of income tax through the Gift Aid Scheme. It is a registered charity, number 1203394. Previously, the church operated as an unincorporated association. All assets and liabilities from the association have been donated to the CIO including the cash funds brought forward of £7,337 and church assets of £1,282,071.

The trustees who served during the year are as follows:

Stephen Sowden (Chairman)
Paul Slaven (Treasurer)
Emma Slaven
Heather Stradling (died 8 October 2024)
Alexandra Berkeley (joined 28 February 2024)

The power of appointing new trustees is vested in the surviving or continuing trustees.

Objects

The object of the Trust is to provide premises where the knowledge of God and His Son, Jesus Christ, may be taught within the guidelines set out in the Holy Bible, and to spread the Word of God. The trust deed contains the basis of faith.

Main activities and achievements during the year

The trustees have noted the Charity Commission guidance on public benefit in producing this report.

The church has continued to provide premises for the teaching of God's Word through our regular Sunday worship services and fortnightly House Groups.

Like many similar organisations across the country, the church continued to resume activities this financial year following a significant period of disruption due to the Covid pandemic.

The church has seen numerical growth in its regular membership. Family-friendly Sunday services continued, as did wide interaction during the week, both with the community around us and church members.

Community outreach events included an International Evening at the church with invitations distributed to the local community.

A group of young people from the church attended an outdoor activities weekend in North Devon with Silverton Evangelical Church.

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TRUSTEES' ANNUAL REPORT
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The church continued to support Jonathan and Jingle Bradford in Manila; sadly, Jonathan died in January, but we have continued to support Jingle. The church also supported Simon and Dorit Marshall at European Christian Mission International and Christian-based charities ICE, CREE and Compassion.

A host of activities take place at the church throughout the week and school holidays. Some of the activities are for church members while others are specifically held to encourage our neighbours in the community to take part.

Activities and events hosted at the church include:

- House Groups
- Switch Youth Group
- Sunday Superkids
- Youth Group
- Community Café, every Thursday 10.30am-noon, and monthly lunch
- Ladies Light Lunch & Brunch
- Beacon Heath Community Craft Group
- Breakfast services

The church remained involved at the centre of the community in Beacon Heath in the following ways:

- Young at Heart hosted a group in the hall every Monday 2-4pm for over 50s
- Beacon Heath Working Together, a quarterly meeting of local agencies
- Polling station for council and general elections

Financial Review

The Trust reports a deficit of £937 in the period to 31 March 2024. Funds carried forward amounted to £6,400. A transfer was made from unrestricted funds for restricted missionary giving as this was paid using both restricted donations and general donations from the congregation.

Reserves Policy

The policy of the church is to maintain reserves of at least 3 months annual expenditure which is set at £7,500. Cash funds at 31 March 2024 were £6,400. The trustees will be reviewing cashflow in the coming year to increase reserves.

This report was approved by the Trustees on29/1/25..... and signed on their behalf by:

Stephen Sowden
Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BEACON HEATH CHURCH**

I report on the receipt and payments accounts and statement of assets and liabilities of the Trust for the period ended 31 March 2024, which are set out on pages 5 to 8.

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 period (under section 145 of the Charities Act 2011) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

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

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

**Mrs S Truran FCCA FCA
Streets Bush Limited
Chartered Accountants
2 Barnfield Crescent
Exeter
EX1 1QT**

Date: 31 January 2025

BEACON HEATH CHURCH
RECEIPTS AND PAYMENTS ACCOUNTS
PERIOD ENDED 31 MARCH 2024

			Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
RECEIPTS	Note				
Donations and gifts	5		33,941	1,050	34,991
Gift aid tax refunds			1,744	-	1,744
Hall hire			425	-	425
Youth weekend			195	-	195
			<hr/>	<hr/>	<hr/>
TOTAL RECEIPTS			36,305	1,050	37,355
			<hr/>	<hr/>	<hr/>
PAYMENTS					
Wages and salaries			24,887	-	24,887
Rates, light and heat			1,603	-	1,603
Mission giving	5		1,742	5,950	7,692
Licences			825	-	825
Insurance			1,709	-	1,709
Telephone and internet			865	-	865
Refreshments			253	-	253
Sundry			269	-	269
Youth weekend			189	-	189
			<hr/>	<hr/>	<hr/>
TOTAL PAYMENTS			32,342	5,950	38,292
			<hr/>	<hr/>	<hr/>
NET RECEIPTS/(PAYMENTS)			3,963	(4,900)	(937)
TRANSFERS BETWEEN FUNDS	5		(4,900)	4,900	-
CASH FUNDS B/F			7,337	-	7,337
			<hr/>	<hr/>	<hr/>
CASH FUNDS C/F			6,400	-	6,400
			<hr/>	<hr/>	<hr/>

BEACON HEATH CHURCH

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
CASH FUNDS			
BHC Current Account	6,400	-	6,400
	<hr/>	<hr/>	<hr/>
TOTAL CASH FUNDS	6,400	-	6,400
	<hr/>	<hr/>	<hr/>
OTHER MONETARY ASSETS			
Gift Aid claim	7,340	-	7,340
	<hr/>	<hr/>	<hr/>
TOTAL MONETARY ASSETS	7,340	-	7,340
	<hr/>	<hr/>	<hr/>
ASSETS RETAINED FOR CHARITY'S USE			
Land and buildings - Church and youth hall	1,204,473	-	1,204,473
Fixtures and fittings	69,374	-	69,374
Computer equipment	8,224	-	8,224
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS RETAINED	1,282,071	-	1,282,071
	<hr/>	<hr/>	<hr/>
LIABILITIES			
Wages and Pension	559	-	559
Independent Examiner's Fee	1,440	-	1,440
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	1,999	-	1,999
	<hr/>	<hr/>	<hr/>

The notes on page 7-8 form part of these accounts.

These accounts were approved by the trustees on29 January 2025..... and signed on their behalf by:

Stephen Sowden
Chair of Trustees

BEACON HEATH CHURCH
NOTES ON THE ACCOUNTS
PERIOD ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of Accounting

The charity is registered in England and Wales. 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 CIO meets the definition of a public benefit entity under FRS 102.

The accounts have been prepared under the Charities Act 2011 using a receipts and payments basis.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Collections, gifts and tax refunds are recognised when received by or on behalf of the church.

Expenditure

Expenditure is included when paid and includes any VAT which is not recoverable.

Unrestricted and Restricted Funds

Unrestricted Funds represent the funds that are not subject to any restrictions regarding their use and are available for application on the general purposes of the church.

Restricted funds are where the income has been raised for specific purposes, for individuals or for specific events.

Assets retained for charity use

Assets retained for charity's use are recognised at their insurance cover values.

Other Monetary Assets

Assets are recognised at the amounts due to the charity which will provide a benefit.

Liabilities

Liabilities are recognised at the amounts obligated to be paid by the charity.

2. TAXATION

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

BEACON HEATH CHURCH

NOTES ON THE ACCOUNTS

PERIOD ENDED 31 MARCH 2024

3. RELATED PARTY TRANSACTIONS/TRUSTEES' REMUNERATION AND EXPENSES

The trustees give freely their time and expertise without any form of remuneration or other benefits in cash or kind. No remuneration directly or indirectly out of funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them. Expenses reimbursed to trustees for the period totalled £360. Total donations made to the charity by trustees for the period totalled £5,550.

4. EMPLOYEES

There were no employees with remuneration above £60,000. During the year there were two employees and total employee remuneration for the period amounted to £24,887.

5. RESTRICTED FUNDS

Restricted income of £1,050 was received in the year for missionary giving specifically for missionaries Simon Marshall and John Bradford. There was also a one off gift of £1,350 paid to Jingle Bradford following the sudden death of her missionary husband Jonathan. Restricted mission giving expenditure totalled £5,950 therefore a transfer of £4,900 was made from unrestricted funds to cover this expenditure.