

**BEACON HEATH CHURCH**  
**RECEIPTS AND PAYMENTS ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**BEACON HEATH CHURCH**  
**YEAR ENDED 31 MARCH 2025**

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**BEACON HEATH CHURCH**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**YEAR ENDED 31 MARCH 2025**

<b>CHARITY NAME</b>	Beacon Heath Church
<b>ADDRESS</b>	Beacon Heath Church King Arthur's Road Exeter EX4 9BE
<b>CHARITY NUMBER</b>	1203394
<b>COMPANY NUMBER</b>	CE032523
<b>TRUSTEES</b>	Stephen Sowden (Chairman) Paul Slaven Emma Slaven Heather Stradling (died 8 <sup>th</sup> October 2024) Alexandra Berkeley
<b>INDEPENDENT EXAMINER</b>	S Truran FCCA FCA Streets Bush Limited Chartered Accountants Melrose House Rydon Lane Exeter EX2 5AZ

**BEACON HEATH CHURCH**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2025**

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's governing document, applicable law and the requirements of the Charities Act 2011.

**Structure, Governance and Management**

Beacon Heath Church was constituted by Deed of Trust dated 4<sup>th</sup> April 1962 and has charitable status to enable it to make recoveries of income tax through the Gift Aid Scheme. The church registered with the Charity Commission on 5<sup>th</sup> June 2023 (Registered Charity Number 1203394) as a Charitable Incorporated Organisation (CIO) with an updated constitution. It is a member of the Federation of Independent Evangelical Churches (FIEC).

The trustees who served during the year are as follows:

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

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.

Family-friendly Sunday services continued, as did wide interaction during the week, both with the community around us and church members.

We joined the Fellowship of Independent Evangelical Churches (FIEC) during the year to benefit from the sharing of best practice and oversight with churches holding similar values to Beacon Heath.

In November 2024, our pastor Brian Murray announced his decision to leave the church at the end of March 2025. The elders and trustees therefore started planning for his replacement, advertising on the FIEC website.

A decision was made to advertise with a slightly increased salary to ensure we attracted good-quality candidates, and church members were asked to review their regular giving to help make it affordable.



The church leadership also started to review its charitable and missionary giving and made the decision to pause some of our regular giving as a church from the following year.

During the year, we invested in a refurbishment of the youth hall toilets, a new door for the church and other maintenance and decoration. We also enjoyed a church weekend away to Newquay jointly with our friends at Silverton Evangelical Church.

The church continued to support missionaries Jingle Bradford in Manila, Simon and Dorit Marshall at European Christian Mission International, and Christian-based charities ICE, CREE and Compassion. This giving will be paused from the 2025/26 financial year.

The trustees reviewed and updated all the church's policies during the year, with particular attention paid to safeguarding practices and training within the church.

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
- 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
- Foodcycle weekly meal for the community
- Polling station for council and general elections

### **Financial Review**

The Trust reports a surplus of £373 in the year to 31 March 2025. Funds carried forward amounted to £6,773. 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 2025 were £6,773. The trustees will be reviewing cashflow in the coming year to increase reserves. Missionary giving is on hold until reserves are in a stronger position.

This report was approved by the Trustees on 27 Jan 2026 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 year ended 31 March 2025, 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 year (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.

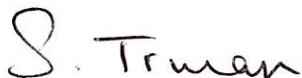
**Basis of Independent Examiner's Report**

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 Truman FCCA FCA  
Streets Bush Limited  
Chartered Accountants  
Melrose House  
Rydon Lane  
Exeter  
EX2 5AZ**

**Date:** 28 January 2026

**BEACON HEATH CHURCH**  
**RECEIPTS AND PAYMENTS ACCOUNTS**  
**YEAR ENDED 31 MARCH 2025**

				Total			Total
	Note	Unrestricted Funds £	Restricted Funds £	Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Funds 2024 £
<b>RECEIPTS</b>							
Donations and gifts		39,887	1,460	41,347	33,941	1,050	34,991
Gift aid tax refunds		14,537	-	14,537	1,744	-	1,744
Hall hire		1,495	-	1,495	425	-	425
Weekends Away		-	5,805	5,805	195	-	195
<b>TOTAL RECEIPTS</b>		<b>55,919</b>	<b>7,265</b>	<b>63,184</b>	<b>36,305</b>	<b>1,050</b>	<b>37,355</b>
<b>PAYMENTS</b>							
Wages and salaries		28,713	-	28,713	24,887	-	24,887
Rates, light and heat		2,567	-	2,567	1,603	-	1,603
Mission giving		6,634	810	7,444	1,742	5,950	7,692
Licences		2,474	-	2,474	825	-	825
Insurance		2,063	-	2,063	1,709	-	1,709
Telephone and internet		804	-	804	865	-	865
Refreshments		920	-	920	253	-	253
Sundry		1,711	565	2,276	269	-	269
Weekends Away		-	7,190	7,190	189	-	189
Repairs & Renewals		6,697	-	6,697	-	-	-
Printing, Postage & Stationary		199	-	199	-	-	-
<b>TOTAL PAYMENTS</b>		<b>54,246</b>	<b>8,565</b>	<b>62,811</b>	<b>32,342</b>	<b>5,950</b>	<b>38,292</b>
<b>NET RECEIPTS/(PAYMENTS)</b>							
		1,673	(1,300)	373	3,963	(4,900)	(937)
<b>TRANSFER BETWEEN FUNDS</b>	2	(1,385)	1,385	-	(4,900)	4,900	-
<b>CASH FUNDS B/F</b>		<b>6,400</b>	<b>-</b>	<b>6,400</b>	<b>7,337</b>	<b>-</b>	<b>7,337</b>
<b>CASH FUNDS C/F</b>	2	<b>6,688</b>	<b>85</b>	<b>6,773</b>	<b>6,400</b>	<b>-</b>	<b>6,400</b>



# BEACON HEATH CHURCH

## STATEMENT OF ASSETS AND LIABILITIES


AS AT 31 MARCH 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>CASH FUNDS</b>				
BHC Current Account Classic	553	-	553	6,400
BHC Current Account Treasurers	6,135	85	6,220	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL CASH FUNDS</b>	<b>6,688</b>	<b>85</b>	<b>6,773</b>	<b>6,400</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>OTHER MONETARY ASSETS</b>				
Gift Aid claim	9,073	-	9,073	7,340
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL MONETARY ASSETS</b>	<b>9,073</b>	<b>-</b>	<b>9,073</b>	<b>7,340</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>ASSETS RETAINED FOR CHARITY'S USE</b>				
Land and buildings - Church and youth hall	1,204,473	-	1,204,473	1,204,473
Fixtures and fittings	69,374	-	69,375	69,374
Computer equipment	8,224	-	8,224	8,224
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS RETAINED</b>	<b>1,282,071</b>	<b>-</b>	<b>1,282,071</b>	<b>1,282,071</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>LIABILITIES</b>				
Wages and Pension	-	-	-	559
Independent Examiner's Fee	1,512	-	1,512	1,440
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	<b>1,512</b>	<b>-</b>	<b>1,512</b>	<b>1,999</b>
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The notes on page 7-8 form part of these accounts.

These accounts were approved by the trustees on 27/11/2026 and signed on their behalf by:

Stephen Sowden  
Chair of Trustees





**BEACON HEATH CHURCH**  
**NOTES ON THE ACCOUNTS**  
**YEAR ENDED 31 MARCH 2025**

**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**  
**YEAR ENDED 31 MARCH 2025**

**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. There were no expenses reimbursed to trustees for the year. Total donations made to the charity by trustees for the year totalled £7,020.

**4. EMPLOYEES**

There were no employees with remuneration above £60,000. During the year there were two employees and total employee remuneration for the year amounted to £28,713.

**5. RESTRICTED FUNDS**

Restricted income of £810 was received in the year for missionary giving specifically for missionaries Simon Marshall and John Bradford. This was paid out leaving no balance to carry forward.

Restricted income of £650 was received for our pastor, Brian Murray's, leaving gift. Of this, £565 was paid out leaving a balance to carry forward of £85.

Restricted income of £5,805 was received specifically for our weekend away. Expenditure totalled £7,190 therefore, a transfer of £1,385 was made from unrestricted funds to cover this expenditure.