

The Beacon Lodge Charitable Trust
(Limited by Guarantee)

Unaudited Financial Statements

for the year ended
31 March 2025

Company no: 00331685

Charity no: 214402

The Beacon Lodge Charitable Trust
Trustees' Report
For the year ended 31 March 2025

The Trustees present their report and the unaudited financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2019.

Objectives and Activities

The object of the charity is to promote the welfare and support of children and parents in the UK by

- Supporting and assisting those in need, their family, and carers
- Promoting their health; and
- Advancing their education

The charity fulfils these objects by applying the income from investments to support other registered charities working in the same field through grant giving.

The Trustees take due consideration of the public benefit guidance issued by the Charity Commission when awarding grants and planning future activities

Achievements and performance

The charity awarded grants and donations totalling £62,578 to the following charities:

Grants	£	Donations	£
Children & Family Empowerment Foundation	2,500	The Felix Project	15,000
Croydon Refuge Day Centre	2,880		
Evergreen Play Association	4,428		
Helping Disabilities Trust	3,500		
Made With Care	5,500		
Shining Stars London	2,500		
The Community Hub	5,770		
Their Voice	3,000		
TOV	2,500		
Turning Corners	5,000		
Wave	5,000		
We Are Family	5,000		
2025 Total	47,578		15,000
2024 Total	43,095		10,000

The Beacon Lodge Charitable Trust
Trustees' Report
For the year ended 31 March 2025

Financial Review

At 31 March 2025 the Trust had total unrestricted funds of £6,698,728 (2024: £6,564,831).

At 31 March 2025 the investment portfolio was valued at £6,307,306 (2024: £6,360,648).

The trustees' policy is to hold sufficient free reserves, being unrestricted funds not tied up in investments, to enable the Trust to continue for at least 12 months without having to liquidate investments in the event of a sudden reduction in income. At 31 March 2025 the charity had free reserves of £291,422. This exceeded the desired level of £150,000 by £141,422. This excess arose, in part, from a lack of suitable grant applications in 2023/24 and 2024/25, which saw grants and donations awarded reduce, with a resultant increase in available funds. The trustees continue to take steps to advertise the availability of grant funds more widely and are proactively seeking potential recipients with the aim of bringing the reserves within the desired level over the next two years.

Structure, governance and management

The charity is constituted as a company, limited by guarantee, and is governed by the provisions of its memorandum and articles of association.

The day-to-day operations are managed by the Trustees, who are the directors under Company Law. The trustees are supported by the services of a part time freelance administrator. The charity has no paid employees.

New Trustees are appointed by the existing Trustees. All Trustees are encouraged to undertake training individually in topics relevant to their role as charity trustees.

Reference and administrative details

The Beacon Lodge Charitable Trust is registered in England and Wales as a company, limited by guarantee (no: 00331685) and a registered charity (no: 214402).

The registered address of the charity is Egale 1, 80 St Albans Road, Watford, Hertfordshire, WD17 1DL.

The operational address is 85 Great Portland Street, First Floor, London, W1W 7LT.

The charity Trustees, who are directors under company law, who served in the year and up to the date of this report were:

Mrs S Atkinson (resigned 16 November 2024)
Ms A Beasley
Mr J Cass
Mrs K Dhadda
Ms A Fincham
Ms C Kavanagh (appointed 16 November 2024)
Miss Z Kwaw-Swanzy
Ms D Langdon-Davies
Ms H Nicolas
Ms J Roberts

The Beacon Lodge Charitable Trust
Trustees' Report
For the year ended 31 March 2025

Reference and administrative details (continued)

Honorary Officers as at 31 March 2025

Chair	Ms J Roberts
Vice-Chairs	Ms A Fincham, Miss Z Kwaw-Swanzy
Treasurer	Ms H Nicolas

Statement of Trustees' Responsibilities in the preparation of financial statements

The Trustees, who are also directors for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice)

Charity and company law require the Trustees to prepare financial statements which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including income and expenditure, for the period. In preparing these financial statements, the Trustees are required to

- Select suitable accounting policies, observing the methods and principles set out in the Charities SORP, and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- Prepare financial statements on a going concern basis unless it is inappropriate to assume that the company will continue on that basis

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies entitled to exemptions under the small companies' regime.

This report was approved by the Trustees on 14 June 2025 and signed on their behalf by



J Roberts
Chair



H Nicolas
Treasurer

The Beacon Lodge Charitable Trust
Independent Examiner's Report
For the year ended 31 March 2025

I report to the trustees on my examination of the accounts of The Beacon Lodge Charitable Trust (company no: 00331685 and charity no: 214402) for the year ended 31 March 2025 as set out on pages 5 to 10.

Responsibilities and basis of report

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with my examination giving me cause to believe in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.



Nicola Anderson FCIE

Dated: 17 June 2025

189 Baldwins Lane
Croxley Green
Rickmansworth
Hertfordshire
WD3 3LL

The Beacon Lodge Charitable Trust
Statement of Financial Activities
(incorporating an income and expenditure account)
For the year ended 31 March 2025

		Unrestricted Total Funds 2025 £	Unrestricted Total Funds 2024 £
	note		
Income from:			
Investments	2	160,825	176,017
Total Income		160,825	176,017
Expenditure on:			
Grants and donations	3	(62,578)	(53,095)
Investment manager fees		(36,303)	(35,137)
Office and administrative costs		(9,735)	(8,253)
Independent examiner fees		(1,100)	(1,000)
Total Expenditure		(109,716)	(97,485)
Net gains/(losses) on investments	6	(17,212)	349,331
Net income/(expenditure) and movement on funds for the year	4	33,897	427,863
Funds brought forward		6,564,831	6,136,968
Funds carried forward		6,598,728	6,564,831

The notes on pages 7 to 10 form part of these financial statements

The Beacon Lodge Charitable Trust
Balance Sheet
As at 31 March 2025

company number: 00331685

	note	£	2025 £	£	2024 £
FIXED ASSETS					
Investments	6		6,307,306		6,360,648
CURRENT ASSETS					
Debtors	7	42,969		46,283	
Cash at bank and in hand		273,939		168,089	
		316,908		214,372	
CREDITORS					
Amounts falling due within one year	8	(25,486)		(10,189)	
			291,422		204,183
			6,598,728		6,564,831
FUNDS OF THE CHARITY					
Unrestricted general funds			6,598,728		6,564,831

The notes on pages 7 to 10 form part of these financial statements

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and its members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 5 to 10 were approved by the Trustees and authorised for issue on 14 June 2025 and are signed on its behalf by:

J Roberts
Chair



H Nicolas
Treasurer



The Beacon Lodge Charitable Trust
Notes to the Unaudited Financial Statements
For the year ended 31 March 2025

1 Statement of Accounting Policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention, modified by the revaluation of investments, and in accordance with the Companies Act 2006. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) (effective 1 January 2019) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

Going Concern

The Trustees have reviewed the income and expenditure requirements for the charity and are satisfied that the cash reserves are adequate to meet ongoing expenses for at least 12 months from the approval of these financial statements and therefore the Trustees believe that it is appropriate to prepare the financial statements on a going concern basis.

Statement of Cashflows

In accordance with SORP FRS 102, the charity has not produced a statement of cashflows.

Income

Investment income comprises of dividends and other distributions from investment portfolios and bank interest earned. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally on notification by our investment managers.

Expenditure

Expenditure is recognised when a liability is incurred. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Grants payable are recognised once approved for payment by the Trustees or the recipient is informed of the award, whichever is earlier.

Investments

Investments are initially recognised at cost and subsequently carried at mid-market valuation. Realised and unrealised gains and losses are credited or debited to the Statement of Financial Activities in the year in which they arise. Portfolio cash held for reinvestment is included in the value of investments.

Funds

Unrestricted funds are donations and other income receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

The Beacon Lodge Charitable Trust
Notes to the Unaudited Financial Statements (continued)
For the year ended 31 March 2025

1 Statement of Accounting Policies (continued)

Financial Instruments

The Trust has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments Issues" of FRS 102, in full, to all of its financial instruments. Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities, or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its liabilities.

Basic financial assets, which include other debtors and accrued income are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost.

Basic financial liabilities, which include accruals, are initially measured at transaction price and subsequently measured at amortised cost.

2 Investment Income

	2025	2024
	£	£
Dividends and distributions from fixed asset investments	157,643	174,021
Interest receivable	3,182	1,996
	160,825	176,017

3 Grants and Donations

	2025	2024
	£	£
Grants to institutions	47,578	43,095
Donations	15,000	10,000
	62,528	53,095

A list of grant recipients is given in the Trustees' Report

4 Net income/(expenditure) for the year

	2025	2024
	£	£
This is stated after charging:		
Independent Examiner fees		
- for examination	800	775
- for accountancy and other services	300	225

The Beacon Lodge Charitable Trust
Notes to the Unaudited Financial Statements (continued)
For the year ended 31 March 2025

5 Key management, trustee remuneration and expenses and related party transactions

The charity had no salaried employees during the year (2024: none) and the Trustees are considered key management personnel.

None of the Trustees received any remuneration during the year (2024: none) or received reimbursement for any expenses (2024: none).

There were no related party transactions during the year (2024: none).

6 Fixed assets investments

	2025 £	2024 £
Listed investments stated at fair value:		
At beginning of year	6,360,648	5,942,842
Capital invested	-	100,000
Income reinvested	295	3,159
Investment manager fees paid	(36,425)	(34,684)
Movement on gains/(losses)	(17,212)	349,331
At end of year	6,307,306	6,360,648
Historical cost	5,893,171	5,992,050

The Trust's investments are managed by Rathbones and are invested in a portfolio designed to meet Investec's overall house objective of the preservation of capital in all market conditions.

The value of the portfolio analysed by the investment holdings is as follows:

	£	£
UK Equities	428,296	461,880
UK Fixed Interest	895,046	826,190
UK Property	198,049	245,901
Overseas Equities	3,518,029	3,302,540
Overseas Fixed Interest	375,313	373,934
Emerging Economies	175,863	335,111
Alternatives	590,735	616,226
Money Market Instruments	100,000	165,000
	6,281,331	6,326,782
Portfolio Cash held for reinvestment	25,975	33,866
	6,307,306	6,360,648

No individual holdings comprised more than 5% of the portfolio valuation at 31 March 2025.

The Beacon Lodge Charitable Trust
Notes to the Unaudited Financial Statements (continued)
For the year ended 31 March 2025

7 Debtors

	2025	2024
	£	£
Accrued income	42,969	46,283
	42,969	46,283

8 Creditors: amounts falling due within one year

	2025	2024
	£	£
Donations	15,000	-
Accruals	10,486	10,189
	26,486	10,189

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.