

UNITED BEACH MISSION TRUST

England & Wales · Charity number 273912

Details

Other names	CHRISTIAN ANSWER, MISSIONS DE VERRANO, MISSIONS VACANCES, THE BEACH TEAM, UBM
Status	Registered
Legal form	Other
Registered	1977-07-18
Register	View on the Charity Commission register

Contact

Address	C/O Meet By The Park Ltd 11 Dormer Place Leamington Spa Warwickshire CV32 5AA
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Phone	01132304362
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Email	office@ubm.org.uk
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Website	www.ubm.org.uk
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Activities

Objects: A) THE PROCLAMATION AND FURTHERANCE OF THE GOSPEL OF GOD CONCERNING HIS SON JESUS CHRIST OUR LORD AND THE PREACHING AND TEACHING OF THE CHRISTIAN FAITH THROUGHOUT THE UNITED KINGDOM OF GREAT BRITAIN AND ELSEWHERE. B) THE ORGANISATION, SPONSORSHIP AND PROMOTION OF INTER-DENOMINATIONAL CHRISTIAN WORK THROUGHOUT THE UNITED KINGDOM OF GREAT BRITAIN AND ELSEWHERE.

Activities: proclamation of the gospel of Jesus Christ by means of beach centered family missions around the coasts of UK, Republic of Ireland in continental europe, AND through open-air preaching in holiday resorts and major cities. We also run a Bible Correspondence course to help to deepen the knowledge of the holy scriptures with those that we meet through our evangelistic work.

Classification

- **How:** Provides Human Resources, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM AND ELSEWHERE
- Belgium
- France
- Ireland
- Italy
- Northern Ireland
- Portugal
- Scotland
- Spain
- Switzerland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£285,112	£277,499	-	-
2023-09-30	£304,814	£373,626	-	-
2022-09-30	£285,769	£254,866	-	-
2021-09-30	£244,676	£194,089	-	-
2020-09-30	£244,676	£186,464	-	-

Trustees

Name	Role	Appointed
Timothy Howlett	Chair	2023-01-01
ANDREW EDWIN PRYCE		2023-01-01
Dr ALAN MITCHELL		2013-09-01
Dr DAVID AINSCOUGH B.ENG, PHD		2013-09-01
Jason Elliot Duffin		
Richard Stephen Andrew Hilliard		2021-01-12
STEPHEN TAYLOR		

UNITED BEACH MISSION TRUST

England & Wales - Charity number 273912

Accounts

United Beach Mission Trust
Unaudited Financial Statements
30 September 2024

VERSANT ASSOCIATES LLP

Chartered accountants
The Old Mill,
9 Soar Lane
Leicester
LE3 5DE

United Beach Mission Trust

Financial Statements

Year ended 30 September 2024

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United Beach Mission Trust

Trustees' Annual Report

Year ended 30 September 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2024.

Reference and administrative details

Registered charity name	United Beach Mission Trust
Charity registration number	273912
Principal office	c/o Evangelical Movement of Wales Waterton Cross Business park South Road Bridgend CF31 3UL

The trustees

Prof S Taylor	
Dr A Mitchell	
Mr J E Duffin	
Mr S J Wright	(Resigned 1 December 2023)
Dr D Ainscough	
Mr R S A Hilliard	
Mr A Pryce	
Mr T J Howlett	

Independent examiner	Mark Illingsworth FCA The Old Mill, 9 Soar Lane Leicester LE3 5DE
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United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2024

Structure, governance and management

United Beach Mission Trust is a charitable organisation (Registered Charity Number 273912). The Declaration of Trust dated 11th May 1978, amended on 6th March 2003, 15 June 2005 and 24 November 2007 governs the trust.

The original trust deeds and all amendments are held by the charity's old treasurer Mr Dave Johnson and will be passed on to Mr Alan Wells during the 2024/2025 reporting year. The trustees, together with the paid Executive Officer(s), form the Executive Committee and administer the charity.

Trustees, Officers, Staff and Structure

On 30th September 2024, the officers of the charity were:

Chairman - Mr Timothy Howlett

Secretary - Mr Jason Duffin (who also acts as deputy chairman)

On 30th September 2024, the other trustees were:

Prof. Stephen Taylor

Dr Alan Mitchell

Mr David Ainscough

Mr Richard Hilliard

Mr Andrew Pryce

Mr Stephen Wright (see note below)

The Executive Committee consists of the trustees plus the full-time Executive Officer and part-time Irish Executive Officer.

Appointment of future trustees will be from volunteers already committed to the work of United Beach Missions who would add tangible benefit in carrying out the duties of trustees. The desire of the Executive Committee is to look for other people to be appointed to it. This might mean a temporary bulge in its size.

As UBM's policy is that Executive Committee members step down if they are no longer actively doing mission or at age 70 if earlier. To that end, Mr Stephen Wright stepped down as a trustee (and off the Executive Committee) in December 2023. There is recognition that two current trustees will leave in 2025/2026.

Mr Alan Wells took on the role of treasurer at the end of the 2023 UBM financial year. Mr Wells is not a trustee or part of the Executive Committee. However, there is regular communication between the treasurer and the trustees.

Staff

The Executive Officer is Mr James Lycett. The Executive Officer is a member of the Executive committee but, as a paid official, not a trustee.

The Administration Officer is Miss Tirzah Jones.

The part-time Irish Executive Officer is Mr Hugh Martin. His primary focus is to a) progress the establishment of the UBM Republic of Ireland Trust (see later) and b) coordinate recruitment and develop relationships with a view to see more volunteers on Irish teams. He would be paid on a self-employed basis and would be responsible for his own HMRC payments.

Mrs Ulwyn Marshall currently serves as the part time office administrator in Ireland

Organisational Structure

Many operational decisions are devolved to the Management Groups (MG). There are four MGs

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2024

(English and Welsh Beach Missions, Irish Beach Missions, Christian Answer Missions, Continental Missions) and each MG has a trustee as its chair. They regularly meet to review the operation of the work.

The Executive Committee seek to meet when they can to strategically develop the work as well as cover the legal and governance issues expected of trustees. A subset of the Executive Committee will occasionally meet up with the Executive Officer and Administration Officer to progress matters raised at the Executive Committee. There has been ongoing discussion as to how best to organise responsibilities such that the work of UBM is managed and developed effectively. To that end, a "Policy and Finance Advisory Committee" (PAFAC) was set up. This currently consists of 2 trustees, the Executive Officer, the Administration Officer, the treasurer and one senior volunteer with expertise in aspects of governance. This group reports to the trustees and had its first meeting in July 2024.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2024

Objectives and activities

There are three principal activities of UBM.

The first principal activity is the proclamation and furtherance of the Gospel of God concerning his son Jesus Christ and the preaching and teaching of the Christian faith in the UK, the Republic of Ireland and in Continental Europe. This is achieved by the organisation, sponsorship and promotion of inter-denominational Christian work. In particular, UBM organises:

- a) 'Beach Mission' teams on the beaches of the UK, Ireland and Continental Europe with the aim of sharing the good news of Jesus with families.
- b) 'Christian Answer' teams in various cities and tourist locations within the UK (such as London, Cambridge, Oxford and Edinburgh). This is through open-air preaching of the Christian faith, book tables and personal engagement with those willing to do so.
- c) 'International Student Outreach' teams. This aspect of the work currently runs in Bournemouth.
- d) 'Avancer' teams. These are weeks of evangelism organised by local churches in French speaking Europe. The churches are responsible (legally and financially) for the week, but UBM is happy to promote, pray for and provide team members for each of them.
- e) 'MV' Teams run in different European locations. In some instances, as with Avancer teams UBM promote and provide teams members, and the work is run mostly by the local church. In other instances, the leadership and vast majority of the team apply through UBM with the local church supporting the mission.

The second principal activity is to deepen the knowledge of the Bible of those we have met through the above activities. In particular, UBM:

- a) organises Bible correspondence courses for both children and adults.
- b) answers any queries about the Christian faith from those who enquire.

The third principal activity is to train and develop UBM volunteers (both on teams and throughout the year) for the task of sharing the good news of the Gospel. These come from churches with whom we seek to establish a good working relationship. In 2024, 340 different churches sent volunteers on weeks with UBM.

Public Benefit

UBM provides public benefit in many different ways. The main benefits include, but are not confined to, the following:

- * Making known the Gospel of Jesus Christ, freely and without charge, to families and individuals, both in the UK and beyond, who otherwise would not have the opportunity to hear it.
 - * Making freely known the teaching of the Bible to members of the public, in the UK and abroad.
 - * Providing free family centred activities for holidaymakers in the UK and abroad.
 - * Providing teaching for young people in the Christian faith.
 - * Providing training for young people in the practice and principles of the Christian faith.
-

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2024

- * Providing opportunities for young people to develop teamwork and leadership skills.
- * Providing training for young people in public speaking and debating.
- * Providing a resource for evangelical churches to train their young people.
- * Providing training as children's, family and personal workers.
- * Providing training and opportunities in evangelism.
- * Supplying literature freely regarding the Christian faith to members of the public.
- * Providing online resources (via several websites) to explain the Christian faith.
- * Providing Bible correspondence courses enabling deeper understanding of Christianity.
- * Providing training and opportunities in cross-cultural evangelism.
- * Providing a training ground for younger Christians that other Christian organisations draw workers from.

Principal Address(es)

During this financial year, the registered office of UBM was:

c/o Evangelical Movement of Wales,
Waterton Cross Business Park,
South Road,
Bridgend,
CF31 3UL.

We also rent subsidiary office space for our Irish operation at:

218 York Street
Belfast
BT15 1GY.

UBM banks at:

HSBC,
42 Woodford Road,
Bramhall,
Stockport,
Cheshire
SK7 1PA.

UBM has a couple of operational bank accounts (eg with Danske Bank) to manage payments for the Irish missions we run. In July 2024 we opened an HSBC Euro account to make payment for our international missions easier.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2024

Achievements and performance

2024 Activities

Evangelism

The summary of missions that UBM ran is:

- 38 weeks English and Welsh missions
- 13 Irish missions
- 10 Christian Answer missions
- 2 weeks of International Student Outreach missions
- 5 Continental 'MV' missions
- 2 Avancer mission

708 people joined teams for our 2024 missions, with many doing more than one week. 708 people was an increase from the 699 team members seen in 2022, but a decrease from the 748 who joined teams in 2023. However, more individuals did multiple weeks in 2024. We started working at a new centre (Polzeath in Cornwall) in the summer 2024, taking over from Scripture Union who had been running missions there for many decades.

All teams experienced good opportunities to speak with families. All missions were able to run programmes and it encouraging to renew old and previously reached contacts.

Follow up

The websites for both the Christian public (www.ubm.org.uk) and those we meet when we run our activities (thebeachteam.org, thechristiananswer.org) are visited regularly. We receive responses and enquiries from them on a regular basis. Resources are sent to all parts of the world from people wishing to find out more about the Christian faith.

The Postal Bible Club (PBC) continues to offer free Bible correspondence courses to those we have met through the work on the beaches, and each month we send lesson to hundreds of children. It is planned to review the effectiveness of this side of our work and make changes that take into account the ever-changing needs of families and individuals we meet.

The full impact of our evangelistic outreach is unknown. Each year we have emails from people who have been helped through the work of UBM. Some of the stories go back many years, but we get to hear them for the first time

Training and Fellowship

Our usual Leaders and Seniors' Day (preparation for going on mission) was held in the Nuneaton area in May with around 100 people in attendance. A full UBM Reunion Conference, was attended by around 300 people in September and held at the Cefn Lea Christian Conference Centre in Newtown, Wales. The teaching was based around the theme of being refreshed in Jesus after a busy summer of missions.

In mid-September those involved in Irish Beach Missions meet at Holywood Baptist Church in Belfast, for teaching and fellowship across a Friday evening and Saturday. The Irish side of the work had various other training days/evenings.

Other activities

We provide information to prayer supporters of our work on a regular basis. A monthly prayer letter was produced and sent to 4000+ people; we also hold an online prayer meeting on the second Thursday of the month.

The trustees remain vigilant to the growing requirements of legislation on charities in the UK. The introduction of the governance committee, PAFAC (see above) will help the trustees to focus on the

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2024

key areas year on year. One immediate piece of work to be implemented in the next financial year will be to train our leaders well in their responsibilities (such as risk assessments).

An in-depth review has also been underway of the UBM Safeguarding Policy (previously called the Child Protection Policy) which should be finalised and published in the next financial year.

Behind the scenes, work continues to progress and improve efficiency and processes. For example, enhancements are continually being worked on for our online administration system. Each year there are improvements. The main improvement for team members will be to make the booking system mobile friendly. Work has started on this, but it is anticipated that it will take several years to implement.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2024

Financial review

Finance and Reserve Funds

The value of the three properties owned by UBM was estimated in 2022 to be in excess of £1,000,000 which constitutes our reserve fund. The 2021-2022 accounts have these tangible assets detailed at £948,819, a conservative estimate. This was the same as the previous three accounting periods and the same as in these accounts. Periodic revaluations will be applied, on a frequency not exceeding 5 years, recognising the potential resale values of the properties.

We have never in the history of the charity seen funds drop to zero. The trustees consider that holding what many of our supporters perceive to be large cash reserves do not encourage the faith principle that the charity wishes to promote. Neither do large reserves stimulate giving to the charity. Our policy is therefore to allow working capital to fall to zero, with the value held in property used to secure short-term overdraft facilities should we ever need them. The charity will sell properties to deal with any long-term requirement for borrowing.

The Chairman will circulate a specific appeal to our Advisory Committee should our working capital in the main account fall below £10,000 and where expected income is unlikely to restore to this level. Realising the financial implications of the Covid pandemic, many individuals and organisations generously donated to UBM during the 2019/2020 accounting period. Since then, our account balance has never dropped below this £10,000 trigger. In fact, the minimum balance in the main account during 2023/2024 was c£19,279 and the maximum was c£82,168. The balance at the end of the financial year was c£62,987.

From April 2024, the trustees received a monthly summary of the finances (at their request). This gives a rolling summary (over 5 or 6 years) of income and expenditure (and closing balance) for both regulated and non-regulated giving.

During the financial year 2019-2020, it was agreed that £21,000 of funds would be transferred to the new Irish legal entity once this has been set up. This process continues to take longer than expected but is ongoing. This includes providing previous accounts and key policies to the Charities Regulatory Authority (CRA). Further discussion by the trustees occurred in October 2023. The two key decisions were a) to confirm that the amount that currently existed in the Irish sterling account would be transferred to the Irish legal entity and b) there would be a carefully managed reconciliation process for all money transactions between the two trusts with effect from 1st October 2023. This means that, once the Irish legal entity is set up, there is clarity on which money belongs to which charity. There is some work to be done for the yearly reconciliation between the two charities regarding the cross-charging of staff costs.

As usual we submitted our Gift Aid claim for the previous financial year (2022/2023). The total was £18,297 and was received in January 2024.

Back in the 2018/2019 financial year, a generous donor gave about £26,000 to help subsidise team fees for individuals. There was a smaller gift of c£5,000 the following year. During the 2021-22 financial year, the previous treasurer started conversations with this potential donor who wanted to give a 'substantial' gift to UBM each year out of his investment portfolio. In this current financial year, this amounted to c£9,640. Future trustees' reports will detail any significant outcomes from these ongoing conversations.

Management of the main UBM bank account is undertaken on-line with Miss Tirzah Jones as the primary user. Mr Timothy Howlett and Mr James Lycett are secondary users. This has greatly aided the degree of financial oversight exercised by the trustees and the smooth operation of the charity's finances. Tirzah Jones looks at the accounts on a regular basis and will highlight any concerns to the treasurer and/or the Executive Officer and/or the trustees. The treasurer and chairman will

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2024

communicate about key strategic decisions.

This means that any potential strains on finances are spotted early and appropriate action is taken.

Payroll documentation is still outsourced to an Agent, with payments to HMRC personally handled by the Treasurer. Payment of salaries to staff is handled by the Treasurer. All other payments are mainly dealt with by the Administration Officer with the Executive Officer and Irish Office manager doing others. Separation of income and payments is maintained, with office staff in Belfast and Bridgend handling all income.

The trustees are mindful of the world economic climate and financial pressures on donors to the charity. The cost-of-living crisis deepened in 2022 and further into 2023 with the war in Ukraine continuing and energy prices remaining high. As well as the regular reporting, a finance committee had been meeting once a year to discuss the financial planning for the charity. The Executive Committee have initiated discussions about creating a 'finances and general purposes' committee.

The net incoming resources for the year amounted to £49,402 (2023: £68,812 outgoing). Gross income has increased to £326,901 (2023: £304,814).

Total Funds has increased by £49,402 in the year, giving a healthy total funds carried forward of £1,070,956.

Plans for future periods

Our focus for the 2024/25 financial year will be to i) support the development of UBM staff in their roles, ii) identify, prioritise and progress the key strategic and governance issues for the Executive Committee, iii) establish the PAFAC task group, iv) continue to mobilise the individual Management Groups to develop their areas of ministry. For i), this will include identifying and training the next generation of leaders and thus passing on the baton within both The Executive Committee and Management Groups.

It is hoped that the set-up of a new Irish legal entity will be completed in the next financial year. Things have progressed again in this period as we supply information to the charitable bodies in Ireland. However, the process is taking longer than anticipated. Although the requirement is to have two separate trusts (UK and Irish), the aim is to be seen as one logical organisation (operationally and in ethos).

The trustees' annual report was approved on 29 July 2025 and signed on behalf of the board of trustees by:



Mr T J Howlett
Trustee

United Beach Mission Trust

Independent Examiner's Report to the Trustees of United Beach Mission Trust

Year ended 30 September 2024

I report to the trustees on my examination of the financial statements of United Beach Mission Trust ('the charity') for the year ended 30 September 2024.

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 Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 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 accounts to be reached.



Mark Illingsworth FCA
Independent Examiner

The Old Mill,
9 Soar Lane
Leicester
LE3 5DE

United Beach Mission Trust

Statement of Financial Activities

Year ended 30 September 2024

			2024		2023
		Unrestricted	Restricted	Total funds	Total funds
	Note	funds	funds		
		£	£	£	£
Income and endowments					
Donations and legacies	4	205,504	41,789	247,293	174,586
Charitable activities	5	79,285	–	79,285	94,947
Investment income	6	323	–	323	198
Other income	7	–	–	–	35,083
Total income		<u>285,112</u>	<u>41,789</u>	<u>326,901</u>	<u>304,814</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>277,499</u>	<u>–</u>	<u>277,499</u>	<u>373,626</u>
Total expenditure		<u>277,499</u>	<u>–</u>	<u>277,499</u>	<u>373,626</u>
Net income/(expenditure) and net movement in funds		<u>7,613</u>	<u>41,789</u>	<u>49,402</u>	<u>(68,812)</u>
Reconciliation of funds					
Total funds brought forward		1,021,554	–	1,021,554	1,090,366
Total funds carried forward		<u>1,029,167</u>	<u>41,789</u>	<u>1,070,956</u>	<u>1,021,554</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 13 to 19 form part of these financial statements.

United Beach Mission Trust

Statement of Financial Position

30 September 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	955,571	957,822
Current assets			
Debtors	15	25,230	49,040
Cash at bank and in hand		169,184	94,456
		194,414	143,496
Creditors: amounts falling due within one year	16	4,029	4,764
Net current assets		190,385	138,732
Total assets less current liabilities		1,145,956	1,096,554
Creditors: amounts falling due after more than one year	17	75,000	75,000
Net assets		1,070,956	1,021,554
Funds of the charity			
Restricted funds		41,789	—
Unrestricted funds:			
Revaluation reserve		403,750	403,750
Other unrestricted income funds		625,417	617,804
Total unrestricted funds		1,029,167	1,021,554
Total charity funds	19	1,070,956	1,021,554

These financial statements were approved by the board of trustees and authorised for issue on 29 September 2025, and are signed on behalf of the board by:



Mr T J Howlett
Trustee

The notes on pages 13 to 19 form part of these financial statements.

United Beach Mission Trust

Notes to the Financial Statements

Year ended 30 September 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is c/o Evangelical Movement of Wales, Waterton Cross Business Park, South Road, Bridgend, CF31 3UL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

3. Accounting policies *(continued)*

Incoming resources

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Tangible assets

Tangible assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	No depreciation
Fixtures and fittings	-	25% reducing balance

No depreciation will be provided on properties. Periodic revaluations will be applied, on a frequency not exceeding 3 years, recognising the potential resale values of the properties. The St Ives valuation was a midpoint of 3 recent commercial valuations, and the Llandudno valuation based on similar properties sold in the area. The Newquay property was acquired in the previous year, and the costs of acquisition, together with professional fees and post acquisition renovation costs have been expensed.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	205,504	–	205,504
Specified giving	–	41,789	41,789
	<u>205,504</u>	<u>41,789</u>	<u>247,293</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	174,586	–	174,586
Specified giving	–	–	–
	<u>174,586</u>	<u>–</u>	<u>174,586</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Deposits and fees for missions	61,074	61,074	61,952	61,952
Deposits and fees for reunion	14,350	14,350	16,394	16,394
Sale of shirts/materials	2,163	2,163	2,662	2,662
Other income/exchange differences	1,698	1,698	2,622	2,622
Fees/donations received at centres	–	–	11,317	11,317
	<u>79,285</u>	<u>79,285</u>	<u>94,947</u>	<u>94,947</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>323</u>	<u>323</u>	<u>198</u>	<u>198</u>

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

7. Other income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Insurance claim	—	—	35,083	35,083

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Charitable Activities	274,361	274,361	371,171	371,171
Support costs	3,138	3,138	2,455	2,455
	<u>277,499</u>	<u>277,499</u>	<u>373,626</u>	<u>373,626</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Charitable Activities	274,361	—	274,361	371,171
Governance costs	—	3,138	3,138	2,455
	<u>274,361</u>	<u>3,138</u>	<u>277,499</u>	<u>373,626</u>

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	2,251	1,047
Foreign exchange differences	—	(180)

11. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,220</u>	<u>2,050</u>

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	94,053	97,203
Employer contributions to pension plans	3,829	4,521
	<u>97,882</u>	<u>101,724</u>

The average head count of employees during the year was 4 (2023: 5).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

No trustees received remuneration from the charity during the year (2023:£nil).

During the year expenses were met by the charity on behalf of three trustees carrying out charitable activities amounting to £1,216 (2023: £1,311).

14. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 October 2023 and 30 September 2024	<u>1,070,569</u>	<u>10,050</u>	<u>1,080,619</u>
Depreciation			
At 1 October 2023	121,750	1,047	122,797
Charge for the year	–	2,251	2,251
At 30 September 2024	<u>121,750</u>	<u>3,298</u>	<u>125,048</u>
Carrying amount			
At 30 September 2024	<u>948,819</u>	<u>6,752</u>	<u>955,571</u>
At 30 September 2023	<u>948,819</u>	<u>9,003</u>	<u>957,822</u>

15. Debtors

	2024	2023
	£	£
Prepayments and accrued income	6,053	1,408
Other debtors	19,177	47,632
	<u>25,230</u>	<u>49,040</u>

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	2,400	3,167
Social security and other taxes	1,313	1,340
Other creditors	316	257
	<u>4,029</u>	<u>4,764</u>

17. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Other creditors	<u>75,000</u>	<u>75,000</u>

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,829 (2023: £4,521).

19. Analysis of charitable funds

Unrestricted funds

	At 1 October 2023	Income	Expenditure	Transfers	At 30 September 2024
	£	£	£	£	£
General funds	617,804	285,112	(277,499)	–	625,417
Revaluation reserve	403,750	–	–	–	403,750
	<u>1,021,554</u>	<u>285,112</u>	<u>(277,499)</u>	<u>–</u>	<u>1,029,167</u>

	At 1 October 2022	Income	Expenditure	Transfers	At 30 September 2023
	£	£	£	£	£
General funds	661,616	304,814	(373,626)	25,000	617,804
Revaluation reserve	403,750	–	–	–	403,750
	<u>1,065,366</u>	<u>304,814</u>	<u>(373,626)</u>	<u>25,000</u>	<u>1,021,554</u>

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 October 2023	Income £	Expenditure £	Transfers £	At 30 September 2024 £
St Ives House	—	41,789	—	—	41,789
Llandudno House	—	—	—	—	—
	<u>—</u>	<u>41,789</u>	<u>—</u>	<u>—</u>	<u>41,789</u>

	At 1 October 2022	Income £	Expenditure £	Transfers £	At 30 September 2023 £
St Ives House	—	—	—	—	—
Llandudno House	25,000	—	—	(25,000)	—
	<u>25,000</u>	<u>—</u>	<u>—</u>	<u>(25,000)</u>	<u>—</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	955,571	955,571
Current assets	194,414	194,414
Creditors less than 1 year	(4,029)	(4,029)
Creditors greater than 1 year	(75,000)	(75,000)
Net assets	<u>1,070,956</u>	<u>1,070,956</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	957,822	957,822
Current assets	143,496	143,496
Creditors less than 1 year	(4,764)	(4,764)
Creditors greater than 1 year	(75,000)	(75,000)
Net assets	<u>1,021,554</u>	<u>1,021,554</u>

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UNITED BEACH MISSION TRUST

England & Wales - Charity number 273912

Accounts

CHARITY REGISTRATION NUMBER: 273912

United Beach Mission Trust
Unaudited Financial Statements
30 September 2023

VERSANT ASSOCIATES LLP

Chartered accountants
The Old Mill,
9 Soar Lane
Leicester
LE3 5DE

United Beach Mission Trust

Financial Statements

Year ended 30 September 2023

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United Beach Mission Trust

Trustees' Annual Report

Year ended 30 September 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2023.

Reference and administrative details

Registered charity name United Beach Mission Trust

Charity registration number 273912

Principal office c/o Evangelical Movement of Wales
Waterton Cross Business park
South Road
Bridgend
CF31 3UL

The trustees

Dr D Norbury	(Resigned 1 October 2022)
Prof S Taylor	
Mr D A Johnson	(Resigned 1 January 2023)
Dr A Mitchell	
Mr J E Duffin	
Mr S J Wright	
Dr D Ainscough	
Mr R S A Hilliard	
Mr A Pryce	(Appointed 1 January 2023)
Mr T J Howlett	(Appointed 1 January 2023)

Independent examiner Mark Illingsworth
The Old Mill,
9 Soar Lane
Leicester
LE3 5DE

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2023

Structure, governance and management

United Beach Mission Trust is a charitable organisation (Registered Charity Number 273912). The Declaration of Trust dated 11th May 1978, amended on 6th March 2003, 15 June 2005 and 24 November 2007 governs the trust.

The original trust deeds and all amendments are held by the charity's treasurer. The trustees, who form the Executive Committee (excepting any who are also employees of UBM) administer the charity.

Trustees, Officers, Staff and Structure

On 30th September 2023, the officers of the charity were:

Chairman - Mr Timothy Howlett

Secretary - Mr Jason Duffin (who also acts as deputy chairman)

On 30th September 2023, the other trustees were:

Mr Stephen Wright

Prof. Stephen Taylor

Dr Alan Mitchell

Mr David Ainscough

Mr Richard Hilliard

Mr Andrew Pryce

The Executive Committee consists of the trustees plus the full-time Executive Officer and part-time Irish Executive Officer.

Appointment of future trustees will be from volunteers already committed to the work of United Beach Missions who would add tangible benefit in carrying out the duties of Trustees. The desire of the Executive Committee is to look for other people to be appointed to it. This might mean a temporary bulge in its size. As UBM's policy is that Executive Committee members step down if they are no longer actively doing mission or at age 70 if earlier, there is recognition that two current members will leave in 2025/2026.

In January 2023 Prof Steve Taylor stepped down as Chairman, having served in that role for 27 years. He remains a trustee. Mr Timothy Howlett stepped down from his employed role as Executive Officer with the organisation and took up the position of Chairman. Dave Johnson also stood down as a trustee but will carry out the treasurer's role until a suitable replacement can be found and trained. At the May 2023 meeting, it was agreed to approach Mr Alan Wells to take on the role of treasurer and report to the Executive Committee but not be a member of that committee. He agreed to this, and handover is currently in progress.

Staff

The process of looking for a new Executive Officer started in the previous financial year (March 2022). After discussion with Prof. Steve Taylor and Mr Dave Johnson and meeting with the trustees individually at the mainland Reunion Conference in September 2022, Mr James Lycett was offered and accepted the role.

Mr James Lycett stepped into role as Executive Officer on the 1st of November 2022. At the end of December 2022 Mr Timothy Howlett officially stepped down from this role which allowed for a one-month handover period and a one-month gap before starting his next paid employment.

The Executive Officer is a member of the Executive committee but, as a paid official, not a trustee.

The Administration Officer is Miss Tirzah Jones.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2023

The part-time Irish Executive Officer is Mr Hugh Martin. His primary focus is to a) progress the establishment of the UBM Republic of Ireland Trust (see later) and b) coordinate recruitment and develop relationships with a view to see more volunteers on Irish teams. He would be paid on a self-employed basis and would be responsible for his own HMRC payments.

Two other staff (Mrs Ulwyn Marshall and Mrs Marion Mayes) were employed on a part-time basis to help carry out the administration function of UBM. This amounts to approximately half a full time equivalent. Occasionally, there was a need for them to carry out specific tasks which were carried out according to the furlough provisions of the government scheme.

Mrs Marion Mayes stepped down from her role with UBM in September 2023.

Organisational Structure

Many operational decisions are devolved to the Management Groups (MG). There are four MGs (English and Welsh Beach Missions, Irish Beach Missions, Christian Answer Missions, Continental Missions) and each MG has a trustee as its chair. They regularly meet to review the operation of the work.

The Executive Committee seek to meet when they can to strategically develop the work as well as cover the legal and governance issues expected of trustees. A subset of the Executive Committee will occasionally meet up with the Executive Officer and Administration Officer to progress matters raised at the Executive Committee. There has been ongoing discussion as to how best to organise responsibilities such that the work of UBM is managed and developed effectively.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2023

Objectives and activities

There are three principal activities of UBM.

The first principal activity is the proclamation and furtherance of the Gospel of God concerning his son Jesus Christ and the preaching and teaching of the Christian faith in the UK, the Republic of Ireland and in Continental Europe. This is achieved by the organisation, sponsorship and promotion of inter-denominational Christian work. In particular, UBM organises:

- a) 'Beach Mission' teams on the beaches of the UK, Ireland and Continental Europe with the aim of sharing the good news of Jesus with families.
- b) 'Christian Answer' teams in various cities and tourist locations within the UK (such as London, Cambridge, Oxford and Edinburgh). This is through open-air preaching of the Christian faith, book tables and personal engagement with those willing to do so.
- c) 'International Student Outreach' teams. This aspect of the work currently runs in Bournemouth.
- d) 'Avancer' teams. These are weeks of evangelism organised by local churches in French speaking Europe. The churches are responsible (legally and financially) for the week, but UBM is happy to promote, pray for and provide team members for each of them.
- e) 'MV' Teams run in different European locations. In some instances, as with Avancer teams UBM promote and provide teams members and the work is run mostly by the local church. In other instances, the leadership and vast majority of the team apply through UBM with the local church supporting the mission.

The second principal activity is to deepen the knowledge of the Bible of those we have met through the above activities. In particular, UBM:

- a) organises Bible correspondence courses for both children and adults.
- b) answers any queries about the Christian faith from those who enquire.

The third principal activity is to train and develop UBM volunteers (both on teams and throughout the year) for the task of sharing the good news of the Gospel. These come from churches with whom we seek to establish a good working relationship. In 2022, 328 different churches sent volunteers on weeks with UBM

Impact of the Covid-19 Pandemic

This year's report will be the last reference to the impact of Covid-19. The 2022 and 2023 mission years were seen as a building back seasons for UBM. After no missions in 2020, we were able to run some teams in 2021 with different restrictions in place across the different countries in which we operate. 2022 provided further opportunity to start redeveloping and increase those opportunities and in 2023 there was a slight increase again. In these 2 years, we were able to run more teams and accept more team members. There is an acknowledgment within UBM that it will take a few more years to rebuild and reach the same level as pre-Covid (ie 2019), both in terms of the number of mission weeks we can run and team members.

Public Benefit

UBM provides public benefit in many different ways. The main benefits include, but are not confined to, the following:

- * Making known the Gospel of Jesus Christ, freely and without charge, to families and individuals, both

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2023

in the UK and beyond, who otherwise would not have the opportunity to hear it. * Making freely known the teaching of the Bible to members of the public, in the UK and abroad.

- * Providing free family centred activities for holidaymakers in the UK and abroad.
- * Providing teaching for young people in the Christian faith.
- * Providing training for young people in the practice and principles of the Christian faith.
- * Providing opportunities for young people to develop teamwork and leadership skills.
- * Providing training for young people in public speaking and debating.
- * Providing a resource for evangelical churches to train their young people.
- * Providing training as children's, family and personal workers.
- * Providing training and opportunities in evangelism.
- * Supplying literature freely regarding the Christian faith to members of the public.
- * Providing online resources (via several websites) to explain the Christian faith.
- * Providing Bible correspondence courses enabling deeper understanding of Christianity.
- * Providing training and opportunities in cross-cultural evangelism.
- * Providing a training ground for younger Christians that other Christian organisations draw workers from.

Principal Address(es)

During this financial year, the registered office of UBM was:

c/o Evangelical Movement of Wales,
Waterton Cross Business Park,
South Road,
Bridgend,
CF31 3UL.

We also rent subsidiary office space for our Irish operation at:

218 York Street
Belfast
BT15 1GY.

UBM banks at:

HSBC,
42 Woodford Road,
Bramhall,
Stockport,
Cheshire
SK7 1PA.

UBM has a couple of operational bank accounts (eg with Danske Bank) to manage payments for the

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2023

Irish missions we run.

Achievements and performance

2023 Activities

Evangelism

The main focus for the 2022/23 financial year was to continue rebuilding and consolidate our mission opportunities post Covid. We recognise that returning to the pre Covid-19 pandemic levels would take several years and would need to take into account our usual considerations such as strong teams and dual leadership.

In 2023, as in 2022, we were able to open this on 1st January as has been the usual practice before the Covid-19 Pandemic.

The summary of missions we ran is:

- 36 weeks English and Welsh missions
- 12 Irish missions
- 11 Christian Answer missions
- 3 weeks of International Student Outreach missions
- 6 Continental 'MV' missions
- 2 Avancer mission

While most missions operated with smaller teams than in 2019, many commented on the openness of families reached by the work. All missions were able to run programmes and it encouraging to renew old and previously reached contacts.

The number of team members in 2023 was 749, which was an increase from the 699 in 2022, and up from the 358 who joined teams in 2021.

Follow up

The websites for both the Christian public (www.ubm.org.uk) and those we meet when we run our activities (thebeachteam.org, thechristiananswer.org) are visited regularly. We receive responses and enquiries from them on a regular basis. Resources are sent to all parts of the world from people wishing to find out more about the Christian faith.

The Postal Bible Club (PBC) continues to offer free Bible correspondence courses to those we have met through the work on the beaches, and each month we send lesson to hundreds of children. It is planned to review the effectiveness of this side of our work and make changes that take into account the ever-changing needs of families and individuals we meet.

The full impact of our evangelistic outreach is unknown. Each year we have emails from people who

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2023

have been helped through the work of UBM. Some of the stories go back many years, but we get to hear them for the first time.

Training and Fellowship

In March a joint Leadership Training event was run in conjunction with Young Life, held in the Bromsgrove area. The event was designed to provide biblical teaching on leadership for experienced team members. Our usual Leaders and Seniors' Day (preparation for going on mission) was held in the Nuneaton area in May. A full UBM Reunion Conference, was attended by around 300 people in September and held at the Cefn Lea Christian Conference Centre in Newtown, Wales. The teaching was based around the theme of being ready to serve Jesus.

In mid-September those involved in Irish Beach Missions met at Belfast Bible college for teaching and fellowship across the Friday evening and Saturday.

Review

In 2020, a review of the whole work was initiated. Various task groups were set up to assess their specific areas of the work. The review highlighted key priorities for each area and these will be kept visible for each of the task groups. For each of the areas, the main focus was to restart missions as Covid restrictions were eased. As reported above, this has been further built upon in the 2023 season. More of the key out workings of the review will come into effect during the 2024 season. The Executive Committee and each Management Group will ensure that key review areas are part of their agendas.

Other activities

We provide information to prayer supporters of our work on a regular basis. A monthly prayer letter was produced and sent to 3000+ people, an online prayer meeting is also held on the 2nd Thursday of every month.

The trustees remain vigilant to the growing requirements of legislation on charities in the UK. One key focus that has been highlighted in previous annual reports is to progress the set-up of a new Irish legal entity (see next section).

Risk assessments were published in new formats ready for our summer 2023 activities. An in-depth review has also been underway of the UBM Safeguarding Policy (previously called the Child Protection Policy) which should be finalised and published in the next financial year.

Behind the scenes, work continues to progress and improve efficiency and processes. For example, enhancements are continually being worked on for our online administration system. The plan being that there will provide resources and information about UBM to existing and new team members.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2023

Financial review

Finance and Reserve Funds

The value of the three properties owned by UBM is now estimated to be in excess of £1,000,000 which constitutes our reserve fund. The 2022-2023 accounts have these tangible assets detailed at £957,822, a conservative estimate. This was the same as the previous three accounting periods. The house in St Ives, Brookdale was valued at £640,000. Periodic revaluations will be applied, on a frequency not exceeding 5 years, recognising the potential resale values of the properties. The next revaluation is due to happen for the 2024-2025 financial year at the latest.

We have never in the history of the charity seen funds drop to zero. The trustees consider that holding what many of our supporters perceive to be large cash reserves do not encourage the faith principle that the charity wishes to promote. Neither do large reserves stimulate giving to the charity. Our policy is therefore to allow working capital to fall to zero, with the value held in property used to secure short-term overdraft facilities should we ever need them. The charity will sell properties to deal with any long-term requirement for borrowing.

The Chairman will circulate a specific appeal to our Advisory Committee should our working capital in the main account fall below £10,000 and where expected income is unlikely to restore to this level. Realising the financial implications of the Covid pandemic, many individuals and organisations generously donated to UBM during the 2019/2020 accounting period. Since then our account balance never went below this £10,000 trigger. In fact, the minimum balance in the main account during 2022/2023 was c£74,500 and the maximum was c£120,500. The balance at the end of the financial year was c£116,100.

In the financial year 2019-2020, it was agreed that £21,000 of this would be transferred to the new Irish legal entity once this has been set up. As this process is taking longer than expected, further discussion by the trustees occurred in October 2023. The two key decisions were a) to confirm that the amount that currently existed in the Irish sterling account would be transferred to the Irish legal entity and b) there would be a carefully managed reconciliation process for all money transactions between the two trusts with effect from 1st October 2023.

As usual we submitted our Gift Aid claim. This year the total was £12,553 and was received in 5 payments in January 2024.

Significant funds were spent renovating our Llandudno property in this financial year. This included an additional outlay of £35,000 due to a flood in June caused by the water tank on the roof. To ensure that the house was ready to be used in July and August of that summer, money from the main account was used to fund this work. Monies reclaimed from the insurance company are accounted for in this period but will be received in the following financial year.

During the 2021-22 financial year, the treasurer has started conversations with a potential donor who would like to give a 'substantial' gift to UBM each year out of his investment portfolio. Future trustees' reports will detail any significant outcomes from these conversations. It is expected we will see these gifts arriving during the 2023-2024 financial year to support our work during the summer of 2024.

Management of the main UBM bank account is undertaken on-line with Miss Tirzah Jones as the primary user and Mr David Johnson and Mr Timothy Howlett as secondary users. This has greatly aided the degree of financial oversight exercised by the trustees and the smooth operation of the charity's finances. Tirzah Jones (and Timothy Howlett) look at the accounts on a regular basis and will highlight any concerns to the trustees. In addition, the treasurer circulates a summary of the current finances on a periodic basis throughout the year.

This means that any potential strains on finances are spotted early and appropriate action is taken.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2023

Payroll documentation is still outsourced to an Agent, with payments to HMRC personally handled by the Treasurer. Payment of salaries to staff is handled by the Treasurer. All other payments are mainly dealt with by the Administration Officer with the Executive Officer and Irish Office manager doing others. Separation of income and payments is maintained, with office staff in Belfast and Bridgend handling all income.

The trustees are mindful of the world economic climate and financial pressures on donors to the charity. The cost-of-living crisis deepened in 2022 with the war in Ukraine and energy prices rising dramatically. As well as the regular reporting, a finance committee had been meeting once a year to discuss the financial planning for the charity. It was felt that this was not needed in the current financial year, although the Executive Committee have initiated discussions about creating a 'finances and general purposes' committee.

The net outgoing resources for the year amounted to £68,812 (2022: £55,903 incoming). Gross income has decreased to £304,814 (2022: £310,769).

Total Funds has decreased by £68,812 in the year, but still giving a healthy total funds carried forward of £1,021,554.

Plans for future periods

Our focus for the 2023/24 financial year will be to i) the continued development of James Lycett as Executive Officer and ii) progress the key priorities identified by the review. These priorities include identifying and training the next generation of leaders and thus passing on the baton within both The Executive Committee and Management Groups.

It is hoped that the set-up of a new Irish legal entity will be completed in the next financial year. The process is taking longer than anticipated. Although the requirement is to have two separate trusts (UK and Irish), the aim is to be seen as one logical organisation (operationally and in ethos).

The trustees' annual report was approved on 18 July 2024 and signed on behalf of the board of trustees by:



Mr T J Howlett
Trustee

United Beach Mission Trust

Independent Examiner's Report to the Trustees of United Beach Mission Trust

Year ended 30 September 2023

I report to the trustees on my examination of the financial statements of United Beach Mission Trust ('the charity') for the year ended 30 September 2023.

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 Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 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 accounts to be reached.



Mark Illingsworth
Independent Examiner

The Old Mill,
9 Soar Lane
Leicester
LE3 5DE

30/07/2024

United Beach Mission Trust

Statement of Financial Activities

Year ended 30 September 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	174,586	—	174,586	222,425
Charitable activities	5	94,947	—	94,947	88,300
Investment income	6	198	—	198	44
Other income	7	35,083	—	35,083	—
Total income		<u>304,814</u>	<u>—</u>	<u>304,814</u>	<u>310,769</u>
Expenditure					
Expenditure on charitable activities	8,9	373,626	—	373,626	254,866
Total expenditure		<u>373,626</u>	<u>—</u>	<u>373,626</u>	<u>254,866</u>
Net (expenditure)/income and net movement in funds		<u>(68,812)</u>	<u>—</u>	<u>(68,812)</u>	<u>55,903</u>
Reconciliation of funds					
Total funds brought forward		1,065,366	25,000	1,090,366	1,034,463
Total funds carried forward		<u>996,554</u>	<u>25,000</u>	<u>1,021,554</u>	<u>1,090,366</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 21 form part of these financial statements.

United Beach Mission Trust

Statement of Financial Position

30 September 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	957,822	948,819
Current assets			
Debtors	15	49,040	19,196
Cash at bank and in hand		94,456	203,853
		143,496	223,049
Creditors: amounts falling due within one year	16	4,764	6,502
Net current assets		138,732	216,547
Total assets less current liabilities		1,096,554	1,165,366
Creditors: amounts falling due after more than one year	17	75,000	75,000
Net assets		1,021,554	1,090,366
Funds of the charity			
Restricted funds		—	25,000
Unrestricted funds:			
Revaluation reserve		403,750	403,750
Other unrestricted income funds		617,804	661,616
Total unrestricted funds		1,021,554	1,065,366
Total charity funds	20	1,021,554	1,090,366

These financial statements were approved by the board of trustees and authorised for issue on 18 July 2024, and are signed on behalf of the board by:



Mr T J Howlett
Trustee

The notes on pages 14 to 21 form part of these financial statements.

United Beach Mission Trust

Statement of Cash Flows

Year ended 30 September 2023

	2023 £	2022 £
Cash flows from operating activities		
Net (expenditure)/income	(68,812)	55,903
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,047	–
Government grant income	–	(155)
Other interest receivable and similar income	(198)	(44)
Accrued (income)/expenses	(1,834)	1,838
<i>Changes in:</i>		
Trade and other debtors	(29,844)	(1,293)
Trade and other creditors	96	376
Cash generated from operations	(99,545)	56,625
Interest received	198	44
Net cash (used in)/from operating activities	(99,347)	56,669
Cash flows from investing activities		
Purchase of tangible assets	(10,050)	–
Net cash used in investing activities	(10,050)	–
Cash flows from financing activities		
Government grant income	–	155
Net cash from financing activities	–	155
Net (decrease)/increase in cash and cash equivalents	(109,397)	56,824
Cash and cash equivalents at beginning of year	203,853	147,029
Cash and cash equivalents at end of year	94,456	203,853

The notes on pages 14 to 21 form part of these financial statements.

United Beach Mission Trust
Notes to the Financial Statements
Year ended 30 September 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is c/o Evangelical Movement of Wales, Waterton Cross Business Park, South Road, Bridgend, CF31 3UL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

United Beach Mission Trust
Notes to the Financial Statements *(continued)*
Year ended 30 September 2023

3. Accounting policies *(continued)*

Incoming resources

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Tangible assets

Tangible assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	No depreciation
Fixtures and fittings	-	25% reducing balance

No depreciation will be provided on properties. Periodic revaluations will be applied, on a frequency not exceeding 3 years, recognising the potential resale values of the properties. The St Ives valuation was a midpoint of 3 recent commercial valuations, and the Llandudno valuation based on similar properties sold in the area. The Newquay property was acquired in the previous year, and the costs of acquisition, together with professional fees and post acquisition renovation costs have been expensed.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	174,586	—	174,586
Specified giving	—	—	—
Grants			
Government grant income	—	—	—
	<u>174,586</u>	<u>—</u>	<u>174,586</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	197,270	—	197,270
Specified giving	—	25,000	25,000
Grants			
Government grant income	155	—	155
	<u>197,425</u>	<u>25,000</u>	<u>222,425</u>

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Deposits and fees for missions	61,952	61,952	60,502	60,502
Deposits and fees for reunion	16,394	16,394	16,675	16,675
Use of property	—	—	1,670	1,670
Sale of shirts/materials	2,662	2,662	5,808	5,808
Other income/exchange differences	2,622	2,622	3,388	3,388
Fees/donations received at centres	11,317	11,317	257	257
	<u>94,947</u>	<u>94,947</u>	<u>88,300</u>	<u>88,300</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	198	198	44	44

7. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income	35,083	35,083	—	—

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Charitable Activities	371,171	371,171	252,653	252,653
Support costs	2,455	2,455	2,213	2,213
	<u>373,626</u>	<u>373,626</u>	<u>254,866</u>	<u>254,866</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Charitable Activities	371,171	—	371,171	252,653
Governance costs	—	2,455	2,455	2,213
	<u>371,171</u>	<u>2,455</u>	<u>373,626</u>	<u>254,866</u>

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	1,047	—
Foreign exchange differences	(180)	741

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	2,050	1,950

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	97,203	83,685
Employer contributions to pension plans	4,521	3,372
	101,724	87,057

The average head count of employees during the year was 5 (2022: 5).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

No trustees received remuneration from the charity during the year (2021 £nil).

During the year expenses were met by the charity on behalf of one trustee carrying out charitable activities amounting to £1,311 (2022: £735).

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

14. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 October 2022	1,070,569	–	1,070,569
Additions	–	10,050	10,050
At 30 September 2023	1,070,569	10,050	1,080,619
Depreciation			
At 1 October 2022	121,750	–	121,750
Charge for the year	–	1,047	1,047
At 30 September 2023	121,750	1,047	122,797
Carrying amount			
At 30 September 2023	948,819	9,003	957,822
At 30 September 2022	948,819	–	948,819

15. Debtors

	2023 £	2022 £
Prepayments and accrued income	1,408	1,220
Other debtors	47,632	17,976
	49,040	19,196

16. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	3,167	5,001
Social security and other taxes	1,340	1,393
Other creditors	257	108
	4,764	6,502

17. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Other creditors	75,000	75,000

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,521 (2022: £3,372).

19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023 £	2022 £
Recognised in income from donations and legacies:		
Government grants income	—	155

20. Analysis of charitable funds

Unrestricted funds

	At 1 October 2022	Income	Expenditure	Transfers	At 30 September 2023
	£	£	£	£	£
General funds	661,616	304,814	(373,626)	25,000	617,804
Revaluation reserve	403,750	—	—	—	403,750
	<u>1,065,366</u>	<u>304,814</u>	<u>(373,626)</u>	<u>25,000</u>	<u>1,021,554</u>

	At 1 October 2022	Income	Expenditure	Transfers	At 30 September 2022
	£	£	£	£	£
General funds	602,163	285,769	(254,866)	28,550	661,616
Revaluation reserve	403,750	—	—	—	403,750
	<u>1,005,913</u>	<u>285,769</u>	<u>(254,866)</u>	<u>28,550</u>	<u>1,065,366</u>

United Beach Mission Trust

Notes to the Financial Statements (continued)

Year ended 30 September 2023

20. Analysis of charitable funds (continued)

Restricted funds

	At 1 October 2022	Income	Expenditure	Transfers	At 30 September 2023
	£	£	£	£	£
Restricted fund - New Quay House	—	—	—	—	—
Restricted Fund - Llandudno House	25,000	—	—	(25,000)	—
	<u>25,000</u>	<u>—</u>	<u>—</u>	<u>(25,000)</u>	<u>—</u>

	At 1 October 2021	Income	Expenditure	Transfers	At 30 September 2022
	£	£	£	£	£
Restricted fund - New Quay House	28,550	—	—	(28,550)	—
Restricted Fund - Llandudno House	—	25,000	—	—	25,000
	<u>28,550</u>	<u>25,000</u>	<u>—</u>	<u>(28,550)</u>	<u>25,000</u>

21. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	957,822	—	957,822
Current assets	143,496	—	143,496
Creditors less than 1 year	(4,764)	—	(4,764)
Creditors greater than 1 year	(75,000)	—	(75,000)
Net assets	<u>1,021,554</u>	<u>—</u>	<u>1,021,554</u>

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	923,819	25,000	948,819
Current assets	223,049	—	223,049
Creditors less than 1 year	(6,502)	—	(6,502)
Creditors greater than 1 year	(75,000)	—	(75,000)
Net assets	<u>1,065,366</u>	<u>25,000</u>	<u>1,090,366</u>

22. Analysis of changes in net debt

	At 1 Oct 2022	Cash flows	At 30 Sep 2023
	£	£	£
Cash at bank and in hand	<u>203,853</u>	<u>(109,397)</u>	<u>94,456</u>

UNITED BEACH MISSION TRUST

England & Wales - Charity number 273912

Accounts

Trustees report for the year ended 30th September 2022

Report of the Trustees

The trustees present their report for United Beach Mission Trust (UBM) for the year ended 30th September 2022.

Legal & Administrative

United Beach Mission Trust is a charitable organisation (Registered Charity Number 273912). The Declaration of Trust dated 11th May 1978, amended on 6th March 2003, 15 June 2005 and 24 November 2007 governs the trust.

The original trust deeds and all amendments are held by the charity's treasurer.

The trustees, who form the Executive Committee (excepting any who are also employees of UBM) administer the charity.

Objects and Principal Activity

There are three principal activities of UBM.

The first principal activity is the proclamation and furtherance of the Gospel of God concerning his son Jesus Christ and the preaching and teaching of the Christian faith in the UK, the Republic of Ireland and in Continental Europe. This is achieved by the organisation, sponsorship and promotion of inter-denominational Christian work. In particular, UBM organises:

- a) 'Beach Mission' teams on the beaches of the UK, Ireland and Continental Europe with the aim of sharing the good news of Jesus with families.
- b) 'Christian Answer' teams in various cities and tourist locations within the UK (such as London, Cambridge, Oxford and Edinburgh). This is through open-air preaching of the Christian faith, book tables and personal engagement with those willing to do so.
- c) 'International Student Outreach' teams. This aspect of the work current runs in Bournemouth.
- d) 'Avancer' teams. These are weeks of evangelism organised by local churches in French speaking Europe. The churches are responsible (legally and financially) for the week, but UBM is happy to promote, pray for and provide team members for each of them.
- e) 'MV' Teams run in different European locations. In some instances as with Avancer teams UBM promote and provide teams members and the work is run mostly by the local church. In other instances the leadership and vast majority of the team apply through UBM with the local church supporting the mission.

The second principal activity is to deepen the knowledge of the Bible of those we have met through the above activities. In particular, UBM:

- a) organises Bible correspondence courses for both children and adults.
- b) answers any queries about the Christian faith from those who enquire.

The third principal activity is to train and develop UBM volunteers (both on teams and throughout the year) for the task of sharing the good news of the Gospel. These come from churches with whom we seek to establish a good working relationship. In 2022, 328 different churches sent volunteers on weeks with UBM.

Impact of the Covid-19 Pandemic

The 2022 mission year was seen as a building back season for UBM. After no missions in 2020, we were able to run some teams in 2021 with different restrictions in place across the different countries in which we operate. 2022 provided further opportunity to start redeveloping and increase those opportunities. We were able to run more teams and accept more team members on to those weeks. There is an acknowledgment within UBM that it will take a few years to rebuild and reach the same level as pre-Covid (ie 2019), both in terms of the number of mission weeks we can run and team members. It has been encouraging to see the work regrowing this year.

Public Benefit

UBM provides public benefit in many different ways. The main benefits include, but are not confined to, the following:

- Making known the Gospel of Jesus Christ, freely and without charge, to families and individuals, both in the UK and beyond, who otherwise would not have the opportunity to hear it.
- Making freely known the teaching of the Bible to members of the public, in the UK and abroad.
- Providing free family centred activities for holidaymakers in the UK and abroad.
- Providing teaching for young people in the Christian faith.
- Providing training for young people in the practice and principles of the Christian faith.
- Providing opportunities for young people to develop teamwork and leadership skills.
- Providing training for young people in public speaking and debating.
- Providing a resource for evangelical churches to train their young people.
- Providing training as children's, family and personal workers.
- Providing training and opportunities in evangelism.
- Supplying literature freely regarding the Christian faith to members of the public.
- Providing online resources (via several websites) to explain the Christian faith.
- Providing Bible correspondence courses enabling deeper understanding of Christianity.
- Providing training and opportunities in cross-cultural evangelism.
- Providing a training ground for younger Christians that other Christian organisations draw workers from.

Principal Address(es)

During this financial year, the registered office of UBM was:

c/o Evangelical Movement of Wales,
Waterton Cross Business Park,
South Road,
Bridgend,
CF31 3UL.

We also rent subsidiary office space for our Irish operation at:

218 York Street
Belfast
BT15 1GY.

UBM banks at:

HSBC,
42 Woodford Road,
Bramhall,
Stockport,
Cheshire
SK7 1PA.

Note: UBM has a couple of operational bank accounts (eg with Danske Bank) to manage payments for the Irish missions we run.

Trustees

On 30th September 2021, the officers of the charity were:

Chairman - Prof. Stephen Taylor
Secretary - Mr Jason Duffin (who also acts as deputy chairman)
Treasurer - Mr David Johnson

On 30th September 2021, the other trustees were:

Mr Stephen Wright
Dr David Norbury (he will officially step down as from 1st October 2022)
Dr Alan Mitchell
Mr David Ainscough
Mr Richard Hilliard

The Executive Committee consists of the trustees plus the full-time Executive Officer and part-time Irish Executive Officer.

Appointment of future trustees will be from volunteers already committed to the work of United Beach Missions who would add tangible benefit in carrying out the duties of Trustees. At the May 2022 meeting it was agreed to approach Mr Andrew Pryce about joining the Executive Committee. At the same meeting we reaffirmed our policy that Executive Committee members step down if they are no longer actively doing mission or at age 70 if earlier. Exceptionally this could be extended to 75 (at an absolute max) and occasionally earlier (65) if appropriate. To that end, Mr David Norbury would step down at the end of this financial year.

The following was documented in last year's annual report: *In May 2021, Prof. Steve Taylor gave notice of his intention to stand down as the chairman in 12 months' time. He is willing to stay on as a trustee. The May 2022 target date was seen as flexible dependent on a successor being appointed. Mr Jason Duffin was tasked with overseeing the process of the appointment of a new chairman and the Executive Committee's initial discussions occurred in September 2021.*

In January 2022 the trustees approached Mr Timothy Howlett regarding taking on the role of chairman. For this to happen a new Executive Officer would need to be found and Mr Timothy Howlett would also need to look for new employment.

Staff

The Executive Officer is Mr Timothy Howlett, who is a member of the Executive committee but, as a paid official, is not a trustee.

From March 2022 the process of looking for a new Executive Officer started with the view that, ideally, UBM would recruit for this role from volunteers who currently serve with UBM and are therefore familiar with who the operation and ethos of the organisation. A list of names was generated and discussed in terms of suitability alongside a formal job description. Five people were approached in May / June 2022 to ask them whether they would be open to considering the role. After discussion with Prof. Steve Taylor and Mr Dave Johnson and meeting with the trustees individually at the mainland Reunion Conference in September 2022, Mr James Lycett was offered and accepted the role.

The Administration Officer is Miss Tirzah Jones.

The part-time Irish Executive Officer is Mr Hugh Martin. His primary focus is to a) progress the establishment of the UBM Republic of Ireland Trust (see later) and b) coordinate recruitment and develop relationships with a view to see more volunteers on Irish teams. He would be paid on a self-employed basis and would be responsible for his own HMRC payments.

Two other staff (Ulwyn Marshall and Marion Mayes) are employed on a part-time basis to help carry out the administration function of UBM. This amounts to approximately half a full time equivalent. Occasionally, there was a need for them to carry out specific tasks which were carried out according to the furlough provisions of the government scheme.

Organisational Structure

Many operational decisions are devolved to the Management Groups (MG). There are four MGs (English and Welsh Beach Missions, Irish Beach Missions, Christian Answer Missions, Continental Missions) and each MG has a trustee as its chair. They regularly meet to review the operation of the work.

The Executive Committee seek to meet when they can to strategically develop the work as well as cover the legal and governance issues expected of trustees. A subset of the Executive Committee will occasionally meet up with the Executive Officer and Administration Officer to progress matters

raised at the Executive Committee. There has been ongoing discussion as to how best to organise responsibilities such that the work of UBM is managed and developed effectively.

Finance and Reserve Funds

The value of the three properties owned by UBM is now estimated to be in excess of £1,000,000 which constitutes our reserve fund. The 2021-2022 accounts have these tangible assets detailed at £948,819, a conservative estimate. This was the same as the previous three accounting periods. The house in St Ives, Brookdale was valued at £640,000. Periodic revaluations will be applied, on a frequency not exceeding 5 years, recognising the potential resale values of the properties. The next revaluation is due to happen for the 2024-2025 financial year at the latest.

We have never in the history of the charity seen funds drop to zero. The trustees consider that holding what many of our supporters perceive to be large cash reserves do not encourage the faith principle that the charity wishes to promote. Neither do large reserves stimulate giving to the charity. Our policy is therefore to allow working capital to fall to zero, with the value held in property used to secure short-term overdraft facilities should we ever need them. The charity will sell properties to deal with any long-term requirement for borrowing.

The Chairman will circulate a specific appeal to our Advisory Committee should our working capital in the main account fall below £10,000 and where expected income is unlikely to restore to this level. Realising the financial implications of the Covid pandemic, many individuals and organisations generously donated to UBM during the 2019/2020 accounting period. Since then our account balance never went below this £10,000 trigger. In fact, the minimum balance in the main account during 2021/2022 was c£64,400 and the maximum was c£136,500. The balance at the end of the financial year was c£116,100.

The Belfast sterling account fluctuated around the £20,000 level. In the financial year 2019-2020, it was agreed that £21,000 of this would be transferred to the new Irish legal entity once this has been set up. This has yet to happen. There have been some more financial transactions (eg significant gifts towards the work in Ireland). It is expected that the trustees will agree an adjusted figure in their October 2022 meeting. Going forward there will need to be a reconciliation process between the UK trust and the ROI trust.

As usual we submitted our Gift Aid claim. This year the total was £17,370 and was received in 5 payments in May and June 2022.

Most donations are small and given on a regular basis. A few gifts were in the region of £1,000. In addition, there were two gifts (£10,000 and £15,000) which were earmarked to be used on the property in Llandudno. Gifts for such projects are kept in a physically separate account (our deposit account) for administration purposes.

During the last financial year, the treasurer has started conversations with a potential donor who would like to give a 'substantial' gift to UBM each year out of his investment portfolio. Future trustees' reports will detail any significant outcomes from these conversations. Nothing occurred in the current financial year but the first gifts are expected in the 2022-2023 financial year.

Management of the main UBM bank account is undertaken on-line with Miss Tirzah Jones as the primary user and Mr David Johnson and Mr Timothy Howlett as secondary users. This has greatly aided the degree of financial oversight exercised by the trustees and the smooth operation of the charity's finances. Tirzah Jones (and Timothy Howlett) look at the accounts on a regular basis and will highlight any concerns to the trustees. In addition, the treasurer circulates a summary of the current finances on a periodic basis throughout the year.

This means that any potential strains on finances are spotted early and appropriate action is taken.

Payroll documentation is still outsourced to an Agent, with payments to HMRC personally handled by the Treasurer. Payment of salaries to staff is handled by the Treasurer. All other payments are

mainly dealt with by the Administration Officer with the Executive Officer and Irish Office manager doing others. Separation of income and payments is maintained, with office staff in Belfast and Bridgend handling all income.

The trustees are mindful of the world economic climate and financial pressures on donors to the charity. The cost-of-living crisis deepened in 2022 with the war in Ukraine and energy prices rising dramatically. As well as the regular reporting, a finance committee had been meeting once a year to discuss the financial planning for the charity. It was felt that this was not needed in the current financial year, although the Executive Committee have initiated discussions about creating a 'finances and general purposes' committee.

2022 Activities

Evangelism

The main focus for the 2021/22 financial year was to continue rebuilding our mission opportunities post Covid. We recognise that returning to the pre Covid-19 pandemic levels would take several years and would need to take into account our usual considerations such as strong teams and dual leadership. It was clear by the start of 2022 that most restrictions that had limited missions in 2021 had been lifted.

For our summer 2021 missions, the application process for English and Welsh beach teams and Christian Answer teams had opened on 9th April 2021. In 2022 we were able to open this on 1st January as has been our usual practice.

The summary of missions we ran is:

- 35 weeks English and Welsh missions
- 12 Irish missions
- 11 Christian Answer missions
 - This included launching a new 3 day taster mission in Cheltenham.*
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- 2 Avancer mission

While most missions operated with smaller teams than in 2019, many commented on the openness of families reached by the work. All missions were able to run programmes and it encouraging to renew old and previously reached contacts.

The number of team members in 2022 was 699 up from the 358 who joined teams in 2021.

Follow up

The websites for both the Christian public (www.ubm.org.uk) and those we meet when we run our activities (thebeachteam.org, thechristiananswer.org) are visited regularly. We receive responses and enquiries from them on a regular basis. Resources are sent to all parts of the world from people wishing to find out more about the Christian faith.

The Postal Bible Club (PBC) continues to offer free Bible correspondence courses to those we have met through the work on the beaches, and each month we send lesson to hundreds of children. It is planned to review the effectiveness of this side of our work and make changes that take into account the ever-changing needs of families and individuals we meet.

The full impact of our evangelistic outreach is unknown. Each year we have emails from people who have been helped through the work of UBM. Some of the stories go back many years, but we get to hear them for the first time.

Training and Fellowship

UBM's more traditional training and fellowship activities were able to run unrestricted in 2022 both in Ireland and on the mainland. For example, the usual Leaders and Seniors' day (preparation for going on mission) was held in Leicester in May. A full in person reunion conference, the first since September 2019, was held as had been done previously at the Cefn Lea Christian Conference Centre in Newtown, Wales. The Bible teaching was from the opening 7 chapters of the Bible book Revelation.

A special reunion was held in Belfast in mid-September to mark the 50th Anniversary of Beach Missions in Ireland. People gathered at Belfast Bible college for a meeting on Friday 16th September followed on Saturday 17th by a celebratory meal at one of the local hotels.

Review

In 2020, a review of the whole work was initiated. Various task groups were set up to assess their specific areas of the work. The review highlighted key priorities for each area and these will be kept visible for each of the task groups. For each of the areas, the main focus was to restart missions as Covid restrictions were eased. As reported above, this has been further built upon in the 2022 season. More of the key out workings of the review will come into effect during the 2023 season. The Executive Committee and each Management Group will ensure that key review areas are part of their agendas.

Other activities

We provide information to prayer supporters of our work on a regular basis. A monthly prayer letter was produced and sent to 3000+ people, an online prayer meeting is also held on the 2nd Thursday of every month.

The trustees remain vigilant to the growing requirements of legislation on charities in the UK. One key focus that has been highlighted in previous annual reports is to progress the set up of a new Irish legal entity (see next section). A comprehensive piece of work was undertaken to review our risk assessments with new formats introduced ready for our summer 2022 activities. It is planned to review the UBM safeguarding policy in the next financial year.

Behind the scenes, work progressed in many areas to improve efficiency and processes. For example, enhancements are continually being worked on for our online administration system.

Plans for the Future

Our focus for the 2022/23 financial year will be to i) ensure a good transition to the new Executive Officer and new Chairman ii) progress the key priorities identified by the review. These priorities include identifying and training the next generation of leaders and thus passing on the baton.

The set-up of a new Irish legal entity should be completed in the next financial year. The process is taking longer than anticipated. Although the requirement is to have two separate trusts (UK and Irish), the aim is to be seen as one logical organisation (operationally and in ethos).

The Trustees of United Beach Mission Trust
13th May 2023

CHARITY REGISTRATION NUMBER: 273912

United Beach Mission Trust
Unaudited Financial Statements
30 September 2022

VERSANT ASSOCIATES LLP

Chartered accountants
The Old Mill,
9 Soar Lane
Leicester
LE3 5DE

United Beach Mission Trust

Financial Statements

Year ended 30 September 2022

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United Beach Mission Trust

Trustees' Annual Report

Year ended 30 September 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

Reference and administrative details

Registered charity name United Beach Mission Trust

Charity registration number 273912

Principal office c/o Evangelical Movement of Wales
Waterton Cross Business park
South Road
Bridgend
CF31 3UL

The trustees

Dr D Norbury	(Resigned 1 October 2022)
Prof S Taylor	
Mr D A Johnson	(Resigned 1 January 2023)
Dr A Mitchell	
Mr J E Duffin	
Mr S J Wright	
Dr D Ainscough	
Mr R S A Hilliard	
Mr A Pryce	(Appointed 1 January 2023)
Mr T J Howlett	(Appointed 1 January 2023)

Independent examiner Mark Illingsworth
The Old Mill,
9 Soar Lane
Leicester
LE3 5DE

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

Structure, governance and management

United Beach Mission Trust is a charitable organisation (Registered Charity Number 273912). The Declaration of Trust dated 11th May 1978, amended on 6th March 2003, 15 June 2005 and 24 November 2007 governs the trust.

The original trust deeds and all amendments are held by the charity's treasurer. The trustees, who form the Executive Committee (excepting any who are also employees of UBM) administer the charity.

Trustees, Officers, Staff and Structure

On 30th September 2022, the officers of the charity were:

Chairman - Prof. Stephen Taylor

Secretary - Mr Jason Duffin (who also acts as deputy chairman)

Treasurer - Mr David Johnson

On 30th September 2022, the other trustees were:

Mr Stephen Wright

Dr David Norbury - he will officially step down as from 1st October 2022

Dr Alan Mitchell

Mr David Ainscough

Mr Richard Hilliard

The Executive Committee consists of the trustees plus the full-time Executive Officer and part-time Irish Executive Officer

Appointment of future trustees will be from volunteers already committed to the work of United Beach Missions who would add tangible benefit in carrying out the duties of Trustees. At the May 2022 meeting it was agreed to approach Mr Andrew Pryce about joining the Executive Committee. At the same meeting we reaffirmed our policy that Executive Committee members step down if they are no longer actively doing mission or at age 70 if earlier. Exceptionally this could be extended to 75 (at an absolute max) and occasionally earlier (65) if appropriate. To that end, Mr David Norbury would step down at the end of this financial year.

The following was documented in last year's annual report: In May 2021, Prof. Steve Taylor gave notice of his intention to stand down as the chairman in 12 months' time. He is willing to stay on as a trustee. The May 2022 target date was seen as flexible dependent on a successor being appointed. Mr Jason Duffin was tasked with overseeing the process of the appointment of a new chairman and the Executive Committee's initial discussions occurred in September 2021.

In January 2022 the trustees approached Mr Timothy Howlett regarding taking on the role of chairman. For this to happen a new Executive Officer would need to be found and Mr Timothy Howlett would also need to look for new employment.

Staff

The Executive Officer is Mr Timothy Howlett, who is a member of the Executive committee but, as a paid official, is not a trustee.

From March 2022 the process of looking for a new Executive Officer started with the view that, ideally, UBM would recruit for this role from volunteers who currently serve with UBM and are therefore familiar with who the operation and ethos of the organisation. A list of names was generated and discussed in terms of suitability alongside a formal job description. Five people were approached in

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

May / June 2022 to ask them whether they would be open to considering the role. After discussion with Prof. Steve Taylor and Mr Dave Johnson and meeting with the trustees individually at the mainland Reunion Conference in September 2022, Mr James Lycett was offered and accepted the role.

The Administration Officer is Miss Tirzah Jones.

The part-time Irish Executive Officer is Mr Hugh Martin. His primary focus is to a) progress the establishment of the UBM Republic of Ireland Trust (see later) and b) coordinate recruitment and develop relationships with a view to see more volunteers on Irish teams. He would be paid on a self-employed basis and would be responsible for his own HMRC payments.

Two other staff (Ulwyn Marshall and Marion Mayes) are employed on a part-time basis to help carry out the administration function of UBM. This amounts to approximately half a full time equivalent. Occasionally, there was a need for them to carry out specific tasks which were carried out according to the furlough provisions of the government scheme.

Organisational Structure

Many operational decisions are devolved to the Management Groups (MG). There are four MGs (English and Welsh Beach Missions, Irish Beach Missions, Christian Answer Missions, Continental Missions) and each MG has a trustee as its chair. They regularly meet to review the operation of the work.

The Executive Committee seek to meet when they can to strategically develop the work as well as cover the legal and governance issues expected of trustees. A subset of the Executive Committee will occasionally meet up with the Executive Officer and Administration Officer to progress matters raised at the Executive Committee. There has been ongoing discussion as to how best to organise responsibilities such that the work of UBM is managed and developed effectively.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

Objectives and activities

There are three principal activities of UBM.

The first principal activity is the proclamation and furtherance of the Gospel of God concerning his son Jesus Christ and the preaching and teaching of the Christian faith in the UK, the Republic of Ireland and in Continental Europe. This is achieved by the organisation, sponsorship and promotion of inter-denominational Christian work. In particular, UBM organises:

- a) 'Beach Mission' teams on the beaches of the UK, Ireland and Continental Europe with the aim of sharing the good news of Jesus with families.
- b) 'Christian Answer' teams in various cities and tourist locations within the UK (such as London, Cambridge, Oxford and Edinburgh). This is through open-air preaching of the Christian faith, book tables and personal engagement with those willing to do so.
- c) 'International Student Outreach' teams. This aspect of the work currently runs in Bournemouth.
- d) 'Avancer' teams. These are weeks of evangelism organised by local churches in French speaking Europe. The churches are responsible (legally and financially) for the week, but UBM is happy to promote, pray for and provide team members for each of them.
- e) 'MV' Teams run in different European locations. In some instances, as with Avancer teams UBM promote and provide teams members and the work is run mostly by the local church. In other instances, the leadership and vast majority of the team apply through UBM with the local church supporting the mission.

The second principal activity is to deepen the knowledge of the Bible of those we have met through the above activities. In particular, UBM:

- a) organises Bible correspondence courses for both children and adults.
- b) answers any queries about the Christian faith from those who enquire.

The third principal activity is to train and develop UBM volunteers (both on teams and throughout the year) for the task of sharing the good news of the Gospel. These come from churches with whom we seek to establish a good working relationship. In 2022, 328 different churches sent volunteers on weeks with UBM

Impact of the Covid-19 Pandemic

The 2022 mission year was seen as a building back season for UBM. After no missions in 2020, we were able to run some teams in 2021 with different restrictions in place across the different countries in which we operate. 2022 provided further opportunity to start redeveloping and increase those opportunities. We were able to run more teams and accept more team members on to those weeks. There is an acknowledgment within UBM that it will take a few years to rebuild and reach the same level as pre-Covid (ie 2019), both in terms of the number of mission weeks we can run and team members. It has been encouraging to see the work regrowing this year.

Public Benefit

UBM provides public benefit in many different ways. The main benefits include, but are not confined to, the following:

- * Making known the Gospel of Jesus Christ, freely and without charge, to families and individuals, both in the UK and beyond, who otherwise would not have the opportunity to hear it.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

- * Making freely known the teaching of the Bible to members of the public, in the UK and abroad.
- * Providing free family centred activities for holidaymakers in the UK and abroad.
- * Providing teaching for young people in the Christian faith.
- * Providing training for young people in the practice and principles of the Christian faith.
- * Providing opportunities for young people to develop teamwork and leadership skills.
- * Providing training for young people in public speaking and debating.
- * Providing a resource for evangelical churches to train their young people.
- * Providing training as children's, family and personal workers.
- * Providing training and opportunities in evangelism.
- * Supplying literature freely regarding the Christian faith to members of the public.
- * Providing online resources (via several websites) to explain the Christian faith.
- * Providing Bible correspondence courses enabling deeper understanding of Christianity.
- * Providing training and opportunities in cross-cultural evangelism.
- * Providing a training ground for younger Christians that other Christian organisations draw workers from.

Principal Address(es)

During this financial year, the registered office of UBM was:

c/o Evangelical Movement of Wales,
Waterton Cross Business Park,
South Road,
Bridgend,
CF31 3UL.

We also rent subsidiary office space for our Irish operation at:

218 York Street
Belfast
BT15 1GY.

UBM banks at:

HSBC,
42 Woodford Road,
Bramhall,
Stockport,
Cheshire
SK7 1PA.

UBM has a couple of operational bank accounts (eg with Danske Bank) to manage payments for the

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

Irish missions we run.

Achievements and performance

2022 Activities

Evangelism

The main focus for the 2021/22 financial year was to continue rebuilding our mission opportunities post Covid. We recognise that returning to the pre Covid-19 pandemic levels would take several years and would need to take into account our usual considerations such as strong teams and dual leadership. It was clear by the start of 2022 that most restrictions that had limited missions in 2021 had been lifted.

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United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

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Behind the scenes, work progressed in many areas to improve efficiency and processes. For example, enhancements are continually being worked on for our online administration system.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

Financial review

Finance and Reserve Funds

The value of the three properties owned by UBM is now estimated to be in excess of £1,000,000 which constitutes our reserve fund. The 2021-2022 accounts have these tangible assets detailed at £948,819, a conservative estimate. This was the same as the previous three accounting periods. The house in St Ives, Brookdale was valued at £640,000. Periodic revaluations will be applied, on a frequency not exceeding 5 years, recognising the potential resale values of the properties. The next revaluation is due to happen for the 2024-2025 financial year at the latest.

We have never in the history of the charity seen funds drop to zero. The trustees consider that holding what many of our supporters perceive to be large cash reserves do not encourage the faith principle that the charity wishes to promote. Neither do large reserves stimulate giving to the charity. Our policy is therefore to allow working capital to fall to zero, with the value held in property used to secure short-term overdraft facilities should we ever need them. The charity will sell properties to deal with any long-term requirement for borrowing.

The Chairman will circulate a specific appeal to our Advisory Committee should our working capital in the main account fall below £10,000 and where expected income is unlikely to restore to this level. Realising the financial implications of the Covid pandemic, many individuals and organisations generously donated to UBM during the 2019/2020 accounting period. Since then our account balance never went below this £10,000 trigger. In fact, the minimum balance in the main account during 2021/2022 was c£64,400 and the maximum was c£136,500. The balance at the end of the financial year was c£116,100.

The Belfast sterling account fluctuated around the £20,000 level. In the financial year 2019-2020, it was agreed that £21,000 of this would be transferred to the new Irish legal entity once this has been set up. This has yet to happen. There have been some more financial transactions (eg significant gifts towards the work in Ireland). It is expected that the trustees will agree an adjusted figure in their October 2022 meeting. Going forward there will need to be a reconciliation process between the UK UK trust and the ROI trust.

As usual we submitted our Gift Aid claim. This year the total was £17,370 and was received in 5 payments in May and June 2022.

Most donations are small and given on a regular basis. A few gifts were in the region of £1,000. In addition, there were two gifts (£10,000 and £15,000) which were earmarked to be used on the property in Llandudno. Gifts for such projects are kept in a physically separate account (our deposit account) for administration purposes.

During the last financial year, the treasurer has started conversations with a potential donor who would like to give a 'substantial' gift to UBM each year out of his investment portfolio. Future trustees' reports will detail any significant outcomes from these conversations. Nothing occurred in the current financial year but the first gifts are expected in the 2022-2023 financial year.

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United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

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The trustees are mindful of the world economic climate and financial pressures on donors to the charity. The cost-of-living crisis deepened in 2022 with the war in Ukraine and energy prices rising dramatically. As well as the regular reporting, a finance committee had been meeting once a year to discuss the financial planning for the charity. It was felt that this was not needed in the current financial year, although the Executive Committee have initiated discussions about creating a 'finances and general purposes' committee.

The net incoming resources for the year amounted to £55,903 (2021: £47,232). Gross income has increased to £310,769 (2021: £241,321).

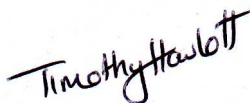
Total Funds has increased by £55,903 in the year, giving a total funds carried forward of £1,090,366. £25,000 are restricted funds (related to Llandudno House). Previous balance shown as b/fwd was spent in 2020/21 to refurbish New Quay House.

Plans for future periods

Our focus for the 2022/23 financial year will be to i) ensure a good transition to the new Executive Officer and new Chairman ii) progress the key priorities identified by the review. These priorities include identifying and training the next generation of leaders and thus passing on the baton.

The set-up of a new Irish legal entity should be completed in the next financial year. The process is taking longer than anticipated. Although the requirement is to have two separate trusts (UK and Irish), the aim is to be seen as one logical organisation (operationally and in ethos).

The trustees' annual report was approved on 18 July 2023 and signed on behalf of the board of trustees by:



Mr T J Howlett
Trustee

United Beach Mission Trust

Independent Examiner's Report to the Trustees of United Beach Mission Trust

Year ended 30 September 2022

I report to the trustees on my examination of the financial statements of United Beach Mission Trust ('the charity') for the year ended 30 September 2022.

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 Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 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 accounts to be reached.

Mark Illingsworth
Independent Examiner

The Old Mill,
9 Soar Lane
Leicester
LE3 5DE

United Beach Mission Trust
Statement of Financial Activities
Year ended 30 September 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	197,425	25,000	222,425	204,000
Charitable activities	5	88,300	–	88,300	37,247
Investment income	6	44	–	44	74
Total income		<u>285,769</u>	<u>25,000</u>	<u>310,769</u>	<u>241,321</u>
Expenditure					
Expenditure on charitable activities	7,8	254,866	–	254,866	194,089
Total expenditure		<u>254,866</u>	<u>–</u>	<u>254,866</u>	<u>194,089</u>
Net income and net movement in funds		<u>30,903</u>	<u>25,000</u>	<u>55,903</u>	<u>47,232</u>
Reconciliation of funds					
Total funds brought forward		1,005,913	28,550	1,034,463	987,231
Total funds carried forward		<u>1,036,816</u>	<u>53,550</u>	<u>1,090,366</u>	<u>1,034,463</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 14 to 20 form part of these financial statements.

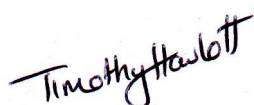
United Beach Mission Trust

Statement of Financial Position

30 September 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	13	948,819	948,819
Current assets			
Debtors	14	19,196	17,903
Cash at bank and in hand		203,853	147,029
		223,049	164,932
Creditors: amounts falling due within one year	15	6,502	4,288
Net current assets		216,547	160,644
Total assets less current liabilities		1,165,366	1,109,463
Creditors: amounts falling due after more than one year	16	75,000	75,000
Net assets		1,090,366	1,034,463
Funds of the charity			
Restricted funds		25,000	28,550
Unrestricted funds:			
Revaluation reserve		403,750	403,750
Other unrestricted income funds		661,616	602,163
Total unrestricted funds		1,065,366	1,005,913
Total charity funds	19	1,090,366	1,034,463

These financial statements were approved by the board of trustees and authorised for issue on 18 July 2023, and are signed on behalf of the board by:



Mr T J Howlett
Trustee

The notes on pages 14 to 20 form part of these financial statements.

United Beach Mission Trust

Statement of Cash Flows

Year ended 30 September 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income	55,903	47,232
<i>Adjustments for:</i>		
Government grant income	(155)	(9,351)
Other interest receivable and similar income	(44)	(74)
Accrued expenses	1,838	489
<i>Changes in:</i>		
Trade and other debtors	(1,293)	(2,885)
Trade and other creditors	376	(2,425)
Cash generated from operations	56,625	32,986
Interest received	44	74
Net cash from operating activities	<u>56,669</u>	<u>33,060</u>
Cash flows from financing activities		
Government grant income	155	9,351
Net cash from financing activities	<u>155</u>	<u>9,351</u>
Net increase in cash and cash equivalents	56,824	42,411
Cash and cash equivalents at beginning of year	147,029	104,618
Cash and cash equivalents at end of year	<u>203,853</u>	<u>147,029</u>

The notes on pages 14 to 20 form part of these financial statements.

United Beach Mission Trust

Notes to the Financial Statements

Year ended 30 September 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is c/o Evangelical Movement of Wales, Waterton Cross Business Park, South Road, Bridgend, CF31 3UL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

3. Accounting policies *(continued)*

Incoming resources

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Tangible assets

Tangible assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	No depreciation
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No depreciation will be provided on properties. Periodic revaluations will be applied, on a frequency not exceeding 3 years, recognising the potential resale values of the properties. The St Ives valuation was a midpoint of 3 recent commercial valuations, and the Llandudno valuation based on similar properties sold in the area. The Newquay property was acquired in the previous year, and the costs of acquisition, together with professional fees and post acquisition renovation costs have been expensed.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	197,270	—	197,270
Specified giving	—	25,000	25,000
Grants			
Government grant income	155	—	155
	<u>197,425</u>	<u>25,000</u>	<u>222,425</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	179,649	—	179,649
Specified giving	—	15,000	15,000
Grants			
Government grant income	9,351	—	9,351
	<u>189,000</u>	<u>15,000</u>	<u>204,000</u>

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Deposits and fees for missions	60,502	60,502	34,613	34,613
Deposits and fees for reunion	16,675	16,675	—	—
Use of property	1,670	1,670	—	—
Sale of shirts/materials	5,808	5,808	2,491	2,491
Other income/exchange differences	3,388	3,388	143	143
Fees/donations received at centres	257	257	—	—
	<u>88,300</u>	<u>88,300</u>	<u>37,247</u>	<u>37,247</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>44</u>	<u>44</u>	<u>74</u>	<u>74</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Charitable Activities	252,653	252,653	191,773	191,773
Support costs	<u>2,213</u>	<u>2,213</u>	<u>2,316</u>	<u>2,316</u>
	<u>254,866</u>	<u>254,866</u>	<u>194,089</u>	<u>194,089</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022 £	Total fund 2021 £
Charitable Activities	252,653	—	252,653	191,773
Governance costs	<u>—</u>	<u>2,213</u>	<u>2,213</u>	<u>2,316</u>
	<u>252,653</u>	<u>2,213</u>	<u>254,866</u>	<u>194,089</u>

9. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Foreign exchange differences	<u>741</u>	<u>—</u>

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

10. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,950</u>	<u>1,860</u>

11. Staff costs

The average head count of employees during the year was 5 (2021: 4).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

12. Trustee remuneration and expenses

No trustees received remuneration from the charity during the year (2021 £nil).

During the year expenses were met by the charity on behalf of one trustee carrying out charitable activities amounting to £735 (2021: £100).

13. Tangible fixed assets

	Freehold property £
Cost	
At 1 October 2021 and 30 September 2022	<u>1,070,569</u>
Depreciation	
At 1 October 2021 and 30 September 2022	<u>121,750</u>
Carrying amount	
At 30 September 2022	<u>948,819</u>
At 30 September 2021	<u>948,819</u>

14. Debtors

	2022 £	2021 £
Prepayments and accrued income	1,220	544
Other debtors	<u>17,976</u>	<u>17,359</u>
	<u>19,196</u>	<u>17,903</u>

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	5,001	3,163
Social security and other taxes	1,393	1,114
Other creditors	108	11
	<u>6,502</u>	<u>4,288</u>

16. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Other creditors	<u>75,000</u>	<u>75,000</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,372 (2021: £2,415).

18. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	<u>155</u>	<u>9,351</u>

19. Analysis of charitable funds

Unrestricted funds

	At 1 October 2021 £	Income £	Expenditure £	Transfers £	At 30 September 2022 £
General funds	602,163	285,769	(254,866)	28,550	661,616
Revaluation reserve	403,750	—	—	—	403,750
	<u>1,005,913</u>	<u>285,769</u>	<u>(254,866)</u>	<u>28,550</u>	<u>1,065,366</u>

	At 1 October 2020 £	Income £	Expenditure £	Transfers £	At 30 September 2021 £
General funds	569,931	226,321	(194,089)	—	602,163
Revaluation reserve	403,750	—	—	—	403,750
	<u>973,681</u>	<u>226,321</u>	<u>(194,089)</u>	<u>—</u>	<u>1,005,913</u>

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 October 2021 £	Income £	Expenditure £	Transfers £	At 30 September 2022 £
Restricted fund - New Quay House	28,550	—	—	(28,550)	—
Restricted Fund - Llandudno House	—	25,000	—	—	25,000
	<u>28,550</u>	<u>25,000</u>	<u>—</u>	<u>(28,550)</u>	<u>25,000</u>

	At 1 October 2020 £	Income £	Expenditure £	Transfers £	At 30 September 2021 £
Restricted fund - New Quay House	13,550	15,000	—	—	28,550
Restricted Fund - Llandudno House	—	—	—	—	—
	<u>13,550</u>	<u>15,000</u>	<u>—</u>	<u>—</u>	<u>28,550</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	923,819	25,000	948,819
Current assets	223,049	—	223,049
Creditors less than 1 year	(6,502)	—	(6,502)
Creditors greater than 1 year	(75,000)	—	(75,000)
Net assets	<u>1,065,366</u>	<u>25,000</u>	<u>1,090,366</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	920,269	28,550	948,819
Current assets	164,932	—	164,932
Creditors less than 1 year	(4,288)	—	(4,288)
Creditors greater than 1 year	(75,000)	—	(75,000)
Net assets	<u>1,005,913</u>	<u>28,550</u>	<u>1,034,463</u>

21. Analysis of changes in net debt

	At 1 Oct 2021 £	Cash flows £	At 30 Sep 2022 £
Cash at bank and in hand	<u>147,029</u>	<u>56,824</u>	<u>203,853</u>

CHARITY REGISTRATION NUMBER: 273912

United Beach Mission Trust
Unaudited Financial Statements
30 September 2022

VERSANT ASSOCIATES LLP

Chartered accountants
The Old Mill,
9 Soar Lane
Leicester
LE3 5DE

United Beach Mission Trust

Financial Statements

Year ended 30 September 2022

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United Beach Mission Trust

Trustees' Annual Report

Year ended 30 September 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

Reference and administrative details

Registered charity name	United Beach Mission Trust
Charity registration number	273912
Principal office	c/o Evangelical Movement of Wales Waterton Cross Business park South Road Bridgend CF31 3UL

The trustees

Dr D Norbury	(Resigned 1 October 2022)
Prof S Taylor	
Mr D A Johnson	(Resigned 1 January 2023)
Dr A Mitchell	
Mr J E Duffin	
Mr S J Wright	
Dr D Ainscough	
Mr R S A Hilliard	
Mr A Pryce	(Appointed 1 January 2023)
Mr T J Howlett	(Appointed 1 January 2023)

Independent examiner	Mark Illingsworth The Old Mill, 9 Soar Lane Leicester LE3 5DE
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United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

Structure, governance and management

United Beach Mission Trust is a charitable organisation (Registered Charity Number 273912). The Declaration of Trust dated 11th May 1978, amended on 6th March 2003, 15 June 2005 and 24 November 2007 governs the trust.

The original trust deeds and all amendments are held by the charity's treasurer. The trustees, who form the Executive Committee (excepting any who are also employees of UBM) administer the charity.

Trustees, Officers, Staff and Structure

On 30th September 2022, the officers of the charity were:

Chairman - Prof. Stephen Taylor

Secretary - Mr Jason Duffin (who also acts as deputy chairman)

Treasurer - Mr David Johnson

On 30th September 2022, the other trustees were:

Mr Stephen Wright

Dr David Norbury - he will officially step down as from 1st October 2022

Dr Alan Mitchell

Mr David Ainscough

Mr Richard Hilliard

The Executive Committee consists of the trustees plus the full-time Executive Officer and part-time Irish Executive Officer

Appointment of future trustees will be from volunteers already committed to the work of United Beach Missions who would add tangible benefit in carrying out the duties of Trustees. At the May 2022 meeting it was agreed to approach Mr Andrew Pryce about joining the Executive Committee. At the same meeting we reaffirmed our policy that Executive Committee members step down if they are no longer actively doing mission or at age 70 if earlier. Exceptionally this could be extended to 75 (at an absolute max) and occasionally earlier (65) if appropriate. To that end, Mr David Norbury would step down at the end of this financial year.

The following was documented in last year's annual report: In May 2021, Prof. Steve Taylor gave notice of his intention to stand down as the chairman in 12 months' time. He is willing to stay on as a trustee. The May 2022 target date was seen as flexible dependent on a successor being appointed. Mr Jason Duffin was tasked with overseeing the process of the appointment of a new chairman and the Executive Committee's initial discussions occurred in September 2021.

In January 2022 the trustees approached Mr Timothy Howlett regarding taking on the role of chairman. For this to happen a new Executive Officer would need to be found and Mr Timothy Howlett would also need to look for new employment.

Staff

The Executive Officer is Mr Timothy Howlett, who is a member of the Executive committee but, as a paid official, is not a trustee.

From March 2022 the process of looking for a new Executive Officer started with the view that, ideally, UBM would recruit for this role from volunteers who currently serve with UBM and are therefore familiar with who the operation and ethos of the organisation. A list of names was generated and discussed in terms of suitability alongside a formal job description. Five people were approached in in

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

May / June 2022 to ask them whether they would be open to considering the role. After discussion with Prof. Steve Taylor and Mr Dave Johnson and meeting with the trustees individually at the mainland Reunion Conference in September 2022, Mr James Lycett was offered and accepted the role.

The Administration Officer is Miss Tirzah Jones.

The part-time Irish Executive Officer is Mr Hugh Martin. His primary focus is to a) progress the establishment of the UBM Republic of Ireland Trust (see later) and b) coordinate recruitment and develop relationships with a view to see more volunteers on Irish teams. He would be paid on a self-employed basis and would be responsible for his own HMRC payments.

Two other staff (Ulwyn Marshall and Marion Mayes) are employed on a part-time basis to help carry out the administration function of UBM. This amounts to approximately half a full time equivalent. Occasionally, there was a need for them to carry out specific tasks which were carried out according to the furlough provisions of the government scheme.

Organisational Structure

Many operational decisions are devolved to the Management Groups (MG). There are four MGs (English and Welsh Beach Missions, Irish Beach Missions, Christian Answer Missions, Continental Missions) and each MG has a trustee as its chair. They regularly meet to review the operation of the work.

The Executive Committee seek to meet when they can to strategically develop the work as well as cover the legal and governance issues expected of trustees. A subset of the Executive Committee will occasionally meet up with the Executive Officer and Administration Officer to progress matters raised at the Executive Committee. There has been ongoing discussion as to how best to organise responsibilities such that the work of UBM is managed and developed effectively.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

Objectives and activities

There are three principal activities of UBM.

The first principal activity is the proclamation and furtherance of the Gospel of God concerning his son Jesus Christ and the preaching and teaching of the Christian faith in the UK, the Republic of Ireland and in Continental Europe. This is achieved by the organisation, sponsorship and promotion of inter-denominational Christian work. In particular, UBM organises:

- a) 'Beach Mission' teams on the beaches of the UK, Ireland and Continental Europe with the aim of sharing the good news of Jesus with families.
- b) 'Christian Answer' teams in various cities and tourist locations within the UK (such as London, Cambridge, Oxford and Edinburgh). This is through open-air preaching of the Christian faith, book tables and personal engagement with those willing to do so.
- c) 'International Student Outreach' teams. This aspect of the work currently runs in Bournemouth.
- d) 'Avancer' teams. These are weeks of evangelism organised by local churches in French speaking Europe. The churches are responsible (legally and financially) for the week, but UBM is happy to promote, pray for and provide team members for each of them.
- e) 'MV' Teams run in different European locations. In some instances, as with Avancer teams UBM promote and provide teams members and the work is run mostly by the local church. In other instances, the leadership and vast majority of the team apply through UBM with the local church supporting the mission.

The second principal activity is to deepen the knowledge of the Bible of those we have met through the above activities. In particular, UBM:

- a) organises Bible correspondence courses for both children and adults.
- b) answers any queries about the Christian faith from those who enquire.

The third principal activity is to train and develop UBM volunteers (both on teams and throughout the year) for the task of sharing the good news of the Gospel. These come from churches with whom we seek to establish a good working relationship. In 2022, 328 different churches sent volunteers on weeks with UBM

Impact of the Covid-19 Pandemic

The 2022 mission year was seen as a building back season for UBM. After no missions in 2020, we were able to run some teams in 2021 with different restrictions in place across the different countries in which we operate. 2022 provided further opportunity to start redeveloping and increase those opportunities. We were able to run more teams and accept more team members on to those weeks. There is an acknowledgment within UBM that it will take a few years to rebuild and reach the same level as pre-Covid (ie 2019), both in terms of the number of mission weeks we can run and team members. It has been encouraging to see the work regrowing this year.

Public Benefit

UBM provides public benefit in many different ways. The main benefits include, but are not confined to, the following:

- * Making known the Gospel of Jesus Christ, freely and without charge, to families and individuals, both in the UK and beyond, who otherwise would not have the opportunity to hear it.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

- * Making freely known the teaching of the Bible to members of the public, in the UK and abroad.
- * Providing free family centred activities for holidaymakers in the UK and abroad.
- * Providing teaching for young people in the Christian faith.
- * Providing training for young people in the practice and principles of the Christian faith.
- * Providing opportunities for young people to develop teamwork and leadership skills.
- * Providing training for young people in public speaking and debating.
- * Providing a resource for evangelical churches to train their young people.
- * Providing training as children's, family and personal workers.
- * Providing training and opportunities in evangelism.
- * Supplying literature freely regarding the Christian faith to members of the public.
- * Providing online resources (via several websites) to explain the Christian faith.
- * Providing Bible correspondence courses enabling deeper understanding of Christianity.
- * Providing training and opportunities in cross-cultural evangelism.
- * Providing a training ground for younger Christians that other Christian organisations draw workers from.

Principal Address(es)

During this financial year, the registered office of UBM was:

c/o Evangelical Movement of Wales,
Waterton Cross Business Park,
South Road,
Bridgend,
CF31 3UL.

We also rent subsidiary office space for our Irish operation at:

218 York Street
Belfast
BT15 1GY.

UBM banks at:

HSBC,
42 Woodford Road,
Bramhall,
Stockport,
Cheshire
SK7 1PA.

UBM has a couple of operational bank accounts (eg with Danske Bank) to manage payments for the

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

Irish missions we run.

Achievements and performance

2022 Activities

Evangelism

The main focus for the 2021/22 financial year was to continue rebuilding our mission opportunities post Covid. We recognise that returning to the pre Covid-19 pandemic levels would take several years and would need to take into account our usual considerations such as strong teams and dual leadership. It was clear by the start of 2022 that most restrictions that had limited missions in 2021 had been lifted.

For our summer 2021 missions, the application process for English and Welsh beach teams and Christian Answer teams had opened on 9th April 2021. In 2022 we were able to open this on 1st January as has been our usual practice.

The summary of missions we ran is:

- * 35 weeks English and Welsh missions
- * 12 Irish missions
- * 11 Christian Answer missions - This included launching a new 3 day taster mission in Cheltenham.
- * 3 weeks of International Student Outreach missions
- * 5 Continental 'MV' missions
- * 2 Avancer mission

While most missions operated with smaller teams than in 2019, many commented on the openness of families reached by the work. All missions were able to run programmes and it encouraging to renew old and previously reached contacts.

The number of team members in 2022 was 699 up from the 358 who joined teams in 2021.

Follow up

The websites for both the Christian public (www.ubm.org.uk) and those we meet when we run our activities (thebeachteam.org, thechristiananswer.org) are visited regularly. We receive responses and enquiries from them on a regular basis. Resources are sent to all parts of the world from people wishing to find out more about the Christian faith.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

The Postal Bible Club (PBC) continues to offer free Bible correspondence courses to those we have met through the work on the beaches, and each month we send lesson to hundreds of children. It is planned to review the effectiveness of this side of our work and make changes that take into account the ever-changing needs of families and individuals we meet.

The full impact of our evangelistic outreach is unknown. Each year we have emails from people who have been helped through the work of UBM. Some of the stories go back many years, but we get to hear them for the first time.

Training and Fellowship

UBM's more traditional training and fellowship activities were able to run unrestricted in 2022 both in Ireland and on the mainland. For example, the usual Leaders and Seniors' Day (preparation for going on mission) was held in Leicester in May. A full in person reunion conference, the first since September 2019, was held as had been done previously at the Cefn Lea Christian Conference Centre in Newtown, Wales. The Bible teaching was from the opening 7 chapters of the Bible book Revelation. A special reunion was held in Belfast in mid-September to mark the 50th Anniversary of Beach Missions in Ireland. People gathered at Belfast Bible college for a meeting on Friday 16th September followed on Saturday 17th by a celebratory meal at one of the local hotels.

Review

In 2020, a review of the whole work was initiated. Various task groups were set up to assess their specific areas of the work. The review highlighted key priorities for each area, and these will be kept visible for each of the task groups. For each of the areas, the main focus was to restart missions as Covid restrictions were eased. As reported above, this has been further built upon in the 2022 season. More of the key out workings of the review will come into effect during the 2023 season. The Executive Committee and each Management Group will ensure that key review areas are part of their agendas.

Other activities

We provide information to prayer supporters of our work on a regular basis. A monthly prayer letter was produced and sent to 3000+ people, an online prayer meeting is also held on the 2nd Thursday of every month.

The trustees remain vigilant to the growing requirements of legislation on charities in the UK. One key focus that has been highlighted in previous annual reports is to progress the set up of a new Irish legal entity (see next section). A comprehensive piece of work was undertaken to review our risk assessments with new formats introduced ready for our summer 2022 activities. It is planned to review the UBM safeguarding policy in the next financial year.

Behind the scenes, work progressed in many areas to improve efficiency and processes. For example, enhancements are continually being worked on for our online administration system.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

Financial review

Finance and Reserve Funds

The value of the three properties owned by UBM is now estimated to be in excess of £1,000,000 which constitutes our reserve fund. The 2021-2022 accounts have these tangible assets detailed at £948,819, a conservative estimate. This was the same as the previous three accounting periods. The house in St Ives, Brookdale was valued at £640,000. Periodic revaluations will be applied, on a frequency not exceeding 5 years, recognising the potential resale values of the properties. The next revaluation is due to happen for the 2024-2025 financial year at the latest.

We have never in the history of the charity seen funds drop to zero. The trustees consider that holding what many of our supporters perceive to be large cash reserves do not encourage the faith principle that the charity wishes to promote. Neither do large reserves stimulate giving to the charity. Our policy is therefore to allow working capital to fall to zero, with the value held in property used to secure short-term overdraft facilities should we ever need them. The charity will sell properties to deal with any long-term requirement for borrowing.

The Chairman will circulate a specific appeal to our Advisory Committee should our working capital in the main account fall below £10,000 and where expected income is unlikely to restore to this level. Realising the financial implications of the Covid pandemic, many individuals and organisations generously donated to UBM during the 2019/2020 accounting period. Since then our account balance never went below this £10,000 trigger. In fact, the minimum balance in the main account during 2021/2022 was c£64,400 and the maximum was c£136,500. The balance at the end of the financial year was c£116,100.

The Belfast sterling account fluctuated around the £20,000 level. In the financial year 2019-2020, it was agreed that £21,000 of this would be transferred to the new Irish legal entity once this has been set up. This has yet to happen. There have been some more financial transactions (eg significant gifts towards the work in Ireland). It is expected that the trustees will agree an adjusted figure in their October 2022 meeting. Going forward there will need to be a reconciliation process between the UK UK trust and the ROI trust.

As usual we submitted our Gift Aid claim. This year the total was £17,370 and was received in 5 payments in May and June 2022.

Most donations are small and given on a regular basis. A few gifts were in the region of £1,000. In addition, there were two gifts (£10,000 and £15,000) which were earmarked to be used on the property in Llandudno. Gifts for such projects are kept in a physically separate account (our deposit account) for administration purposes.

During the last financial year, the treasurer has started conversations with a potential donor who would like to give a 'substantial' gift to UBM each year out of his investment portfolio. Future trustees' reports will detail any significant outcomes from these conversations. Nothing occurred in the current financial year but the first gifts are expected in the 2022-2023 financial year.

Management of the main UBM bank account is undertaken on-line with Miss Tirzah Jones as the primary user and Mr David Johnson and Mr Timothy Howlett as secondary users. This has greatly aided the degree of financial oversight exercised by the trustees and the smooth operation of the charity's finances. Tirzah Jones (and Timothy Howlett) look at the accounts on a regular basis and will highlight any concerns to the trustees. In addition, the treasurer circulates a summary of the current finances on a periodic basis throughout the year.

This means that any potential strains on finances are spotted early and appropriate action is taken.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2022

Payroll documentation is still outsourced to an Agent, with payments to HMRC personally handled by the Treasurer. Payment of salaries to staff is handled by the Treasurer. All other payments are mainly dealt with by the Administration Officer with the Executive Officer and Irish Office manager doing others. Separation of income and payments is maintained, with office staff in Belfast and Bridgend handling all income.

The trustees are mindful of the world economic climate and financial pressures on donors to the charity. The cost-of-living crisis deepened in 2022 with the war in Ukraine and energy prices rising dramatically. As well as the regular reporting, a finance committee had been meeting once a year to discuss the financial planning for the charity. It was felt that this was not needed in the current financial year, although the Executive Committee have initiated discussions about creating a 'finances and general purposes' committee.

The net incoming resources for the year amounted to £55,903 (2021: £47,232). Gross income has increased to £310,769 (2021: £241,321).

Total Funds has increased by £55,903 in the year, giving a total funds carried forward of £1,090,366. £25,000 are restricted funds (related to Llandudno House). Previous balance shown as b/fwd was spent in 2020/21 to refurbish New Quay House.

Plans for future periods

Our focus for the 2022/23 financial year will be to i) ensure a good transition to the new Executive Officer and new Chairman ii) progress the key priorities identified by the review. These priorities include identifying and training the next generation of leaders and thus passing on the baton.

The set-up of a new Irish legal entity should be completed in the next financial year. The process is taking longer than anticipated. Although the requirement is to have two separate trusts (UK and Irish), the aim is to be seen as one logical organisation (operationally and in ethos).

The trustees' annual report was approved on 18 July 2023 and signed on behalf of the board of trustees by:



Mr T J Howlett
Trustee

United Beach Mission Trust

Independent Examiner's Report to the Trustees of United Beach Mission Trust

Year ended 30 September 2022

I report to the trustees on my examination of the financial statements of United Beach Mission Trust ('the charity') for the year ended 30 September 2022.

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 Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 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 accounts to be reached.



Mark Illingsworth
Independent Examiner

The Old Mill,
9 Soar Lane
Leicester
LE3 5DE

20/07/2023

United Beach Mission Trust
Statement of Financial Activities
Year ended 30 September 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	197,425	25,000	222,425	204,000
Charitable activities	5	88,300	–	88,300	37,247
Investment income	6	44	–	44	74
Total income		<u>285,769</u>	<u>25,000</u>	<u>310,769</u>	<u>241,321</u>
Expenditure					
Expenditure on charitable activities	7,8	254,866	–	254,866	194,089
Total expenditure		<u>254,866</u>	<u>–</u>	<u>254,866</u>	<u>194,089</u>
Net income and net movement in funds		<u>30,903</u>	<u>25,000</u>	<u>55,903</u>	<u>47,232</u>
Reconciliation of funds					
Total funds brought forward		1,005,913	28,550	1,034,463	987,231
Total funds carried forward		<u>1,036,816</u>	<u>53,550</u>	<u>1,090,366</u>	<u>1,034,463</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 14 to 20 form part of these financial statements.

United Beach Mission Trust

Statement of Financial Position

30 September 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	13	948,819	948,819
Current assets			
Debtors	14	19,196	17,903
Cash at bank and in hand		203,853	147,029
		<u>223,049</u>	<u>164,932</u>
Creditors: amounts falling due within one year	15	<u>6,502</u>	<u>4,288</u>
Net current assets		<u>216,547</u>	<u>160,644</u>
Total assets less current liabilities		<u>1,165,366</u>	<u>1,109,463</u>
Creditors: amounts falling due after more than one year	16	<u>75,000</u>	<u>75,000</u>
Net assets		<u>1,090,366</u>	<u>1,034,463</u>
Funds of the charity			
Restricted funds		25,000	28,550
Unrestricted funds:			
Revaluation reserve		403,750	403,750
Other unrestricted income funds		661,616	602,163
Total unrestricted funds		<u>1,065,366</u>	<u>1,005,913</u>
Total charity funds	19	<u>1,090,366</u>	<u>1,034,463</u>

These financial statements were approved by the board of trustees and authorised for issue on 18 July 2023, and are signed on behalf of the board by:



Mr T J Howlett
Trustee

The notes on pages 14 to 20 form part of these financial statements.

United Beach Mission Trust

Statement of Cash Flows

Year ended 30 September 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income	55,903	47,232
<i>Adjustments for:</i>		
Government grant income	(155)	(9,351)
Other interest receivable and similar income	(44)	(74)
Accrued expenses	1,838	489
<i>Changes in:</i>		
Trade and other debtors	(1,293)	(2,885)
Trade and other creditors	376	(2,425)
Cash generated from operations	56,625	32,986
Interest received	44	74
Net cash from operating activities	<u>56,669</u>	<u>33,060</u>
Cash flows from financing activities		
Government grant income	155	9,351
Net cash from financing activities	<u>155</u>	<u>9,351</u>
Net increase in cash and cash equivalents	56,824	42,411
Cash and cash equivalents at beginning of year	147,029	104,618
Cash and cash equivalents at end of year	<u>203,853</u>	<u>147,029</u>

The notes on pages 14 to 20 form part of these financial statements.

United Beach Mission Trust

Notes to the Financial Statements

Year ended 30 September 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is c/o Evangelical Movement of Wales, Waterton Cross Business Park, South Road, Bridgend, CF31 3UL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

3. Accounting policies *(continued)*

Incoming resources

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Tangible assets

Tangible assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	No depreciation
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No depreciation will be provided on properties. Periodic revaluations will be applied, on a frequency not exceeding 3 years, recognising the potential resale values of the properties. The St Ives valuation was a midpoint of 3 recent commercial valuations, and the Llandudno valuation based on similar properties sold in the area. The Newquay property was acquired in the previous year, and the costs of acquisition, together with professional fees and post acquisition renovation costs have been expensed.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	197,270	—	197,270
Specified giving	—	25,000	25,000
Grants			
Government grant income	155	—	155
	<u>197,425</u>	<u>25,000</u>	<u>222,425</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	179,649	—	179,649
Specified giving	—	15,000	15,000
Grants			
Government grant income	9,351	—	9,351
	<u>189,000</u>	<u>15,000</u>	<u>204,000</u>

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

5. Charitable activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Deposits and fees for missions	60,502	60,502	34,613	34,613
Deposits and fees for reunion	16,675	16,675	—	—
Use of property	1,670	1,670	—	—
Sale of shirts/materials	5,808	5,808	2,491	2,491
Other income/exchange differences	3,388	3,388	143	143
Fees/donations received at centres	257	257	—	—
	<u>88,300</u>	<u>88,300</u>	<u>37,247</u>	<u>37,247</u>

6. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank interest receivable	<u>44</u>	<u>44</u>	<u>74</u>	<u>74</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Charitable Activities	252,653	252,653	191,773	191,773
Support costs	<u>2,213</u>	<u>2,213</u>	<u>2,316</u>	<u>2,316</u>
	<u>254,866</u>	<u>254,866</u>	<u>194,089</u>	<u>194,089</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Charitable Activities	252,653	—	252,653	191,773
Governance costs	<u>—</u>	<u>2,213</u>	<u>2,213</u>	<u>2,316</u>
	<u>252,653</u>	<u>2,213</u>	<u>254,866</u>	<u>194,089</u>

9. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Foreign exchange differences	<u>741</u>	<u>—</u>

United Beach Mission Trust
Notes to the Financial Statements *(continued)*
Year ended 30 September 2022

10. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,950</u>	<u>1,860</u>

11. Staff costs

The average head count of employees during the year was 5 (2021: 4).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

12. Trustee remuneration and expenses

No trustees received remuneration from the charity during the year (2021 £nil).

During the year expenses were met by the charity on behalf of one trustee carrying out charitable activities amounting to £735 (2021: £100).

13. Tangible fixed assets

	Freehold property £
Cost	
At 1 October 2021 and 30 September 2022	<u>1,070,569</u>
Depreciation	
At 1 October 2021 and 30 September 2022	<u>121,750</u>
Carrying amount	
At 30 September 2022	<u>948,819</u>
At 30 September 2021	<u>948,819</u>

14. Debtors

	2022	2021
	£	£
Prepayments and accrued income	1,220	544
Other debtors	<u>17,976</u>	<u>17,359</u>
	<u>19,196</u>	<u>17,903</u>

United Beach Mission Trust
Notes to the Financial Statements *(continued)*
Year ended 30 September 2022

15. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	5,001	3,163
Social security and other taxes	1,393	1,114
Other creditors	108	11
	<u>6,502</u>	<u>4,288</u>

16. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Other creditors	<u>75,000</u>	<u>75,000</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,372 (2021: £2,415).

18. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>155</u>	<u>9,351</u>

19. Analysis of charitable funds

Unrestricted funds

	At 1 October 2021	Income £	Expenditure £	Transfers £	At 30 September 2022
General funds	602,163	285,769	(254,866)	28,550	661,616
Revaluation reserve	403,750	—	—	—	403,750
	<u>1,005,913</u>	<u>285,769</u>	<u>(254,866)</u>	<u>28,550</u>	<u>1,065,366</u>

	At 1 October 2020	Income £	Expenditure £	Transfers £	At 30 September 2021
General funds	569,931	226,321	(194,089)	—	602,163
Revaluation reserve	403,750	—	—	—	403,750
	<u>973,681</u>	<u>226,321</u>	<u>(194,089)</u>	<u>—</u>	<u>1,005,913</u>

United Beach Mission Trust
Notes to the Financial Statements *(continued)*
Year ended 30 September 2022

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 October 2021 £	Income £	Expenditure £	Transfers £	At 30 September 2022 £
Restricted fund - New Quay House	28,550	—	—	(28,550)	—
Restricted Fund - Llandudno House	—	25,000	—	—	25,000
	<u>28,550</u>	<u>25,000</u>	<u>—</u>	<u>(28,550)</u>	<u>25,000</u>

	At 1 October 2020 £	Income £	Expenditure £	Transfers £	At 30 September 2021 £
Restricted fund - New Quay House	13,550	15,000	—	—	28,550
Restricted Fund - Llandudno House	—	—	—	—	—
	<u>13,550</u>	<u>15,000</u>	<u>—</u>	<u>—</u>	<u>28,550</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	923,819	25,000	948,819
Current assets	223,049	—	223,049
Creditors less than 1 year	(6,502)	—	(6,502)
Creditors greater than 1 year	(75,000)	—	(75,000)
Net assets	<u>1,065,366</u>	<u>25,000</u>	<u>1,090,366</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	920,269	28,550	948,819
Current assets	164,932	—	164,932
Creditors less than 1 year	(4,288)	—	(4,288)
Creditors greater than 1 year	(75,000)	—	(75,000)
Net assets	<u>1,005,913</u>	<u>28,550</u>	<u>1,034,463</u>

21. Analysis of changes in net debt

	At 1 Oct 2021 £	Cash flows £	At 30 Sep 2022 £
Cash at bank and in hand	<u>147,029</u>	<u>56,824</u>	<u>203,853</u>

UNITED BEACH MISSION TRUST

England & Wales - Charity number 273912

Accounts

CHARITY REGISTRATION NUMBER: 273912

United Beach Mission Trust
Unaudited Financial Statements
30 September 2021

VERSANT ASSOCIATES LLP

Chartered accountants

The Old Mill,
9 Soar Lane
Leicester
LE3 5DE

United Beach Mission Trust

Financial Statements

Year ended 30 September 2021

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United Beach Mission Trust

Trustees' Annual Report

Year ended 30 September 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2021.

Reference and administrative details

Registered charity name	United Beach Mission Trust
Charity registration number	273912
Principal office	c/o Evangelical Movement of Wales Waterton Cross Business park South Road Bridgend CF31 3UL

The trustees

Dr D Norbury	
Prof S Taylor	
Mr D A Johnson	
Dr A Mitchell	
Mr J E Duffin	
Mr S J Wright	
Dr D Ainscough	
Mr R S A Hilliard	(Appointed 12 January 2021)

Independent examiner	Mark Illingsworth The Old Mill, 9 Soar Lane Leicester LE3 5DE
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United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2021

Structure, governance and management

United Beach Mission Trust is a charitable organisation (Registered Charity Number 273912). The Declaration of Trust dated 11th May 1978, amended on 6th March 2003, 15 June 2005 and 24 November 2007 governs the trust.

The original trust deeds and all amendments are held by the charity's treasurer. The trustees, who form the Executive Committee (excepting any who are also employees of UBM) administer the charity.

Trustees, Officers, Staff and Structure

On 30th September 2021, the officers of the charity were:

Chairman - Prof. Stephen Taylor

Secretary - Mr Jason Duffin (who also acts as deputy chairman)

Treasurer - Mr David Johnson

On 30th September 2021, the other trustees were:

Mr Stephen Wright

Dr David Norbury

Dr Alan Mitchell

Mr David Ainscough

Mr Richard Hilliard

The Executive Committee consists of the trustees plus the full-time Executive Officer and part-time Irish Executive Officer.

Mr Richard Hilliard joined the Executive Committee (and thus become a trustee) in October 2020. At that point, he stepped down as a part-time member of staff.

Appointment of future trustees will be from volunteers already committed to the work of United Beach Missions who would add tangible benefit in carrying out the duties of Trustees.

In May 2021, Prof. Steve Taylor gave notice of his intention to stand down as the chairman in 12 months' time. He is willing to stay on as a trustee. The May 2022 target date is flexible dependent on a successor being appointed. Mr Jason Duffin was tasked with overseeing the process of the appointment of a new chairman and the Executive Committee's initial discussions occurred in September 2021.

Staff

The Executive Officer is Mr Timothy Howlett, who is a member of the Executive committee but, as a paid official, is not a trustee.

The Administration Officer is Miss Tirzah Jones.

The part-time Irish Executive Officer is Mr Hugh Martin. His primary focus is to a) progress the establishment of the UBM Republic of Ireland Trust (see later) and b) coordinate recruitment and develop relationships with a view to see more volunteers on Irish teams. He would be paid on a self-employed basis and would be responsible for his own HMRC payments.

After 6½ years of part-time service Mr Richard Hilliard left UBM employment on 31st October 2020.

Rebekah Driscoll (now Watkiss) was transferred to Christian Safeguarding Services from 1st October.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2021

Two other staff (Ulwyn Marshall and Marion Mayes) are employed on a part-time to help carry out the administration function of UBM. This amounts to approximately half a full time equivalent. However, during this financial year, they were both on furlough (to return on 1st October 2021). Occasionally, there was a need for them to carry out specific tasks which were carried out according to the furlough provisions of the government scheme.

Organisational Structure

Many operational decisions are devolved to the Management Groups (MG). There are four MGs (English and Welsh Beach Missions, Irish Beach Missions, Christian Answer Missions, Continental Missions) and each MG has a trustee as its chair. They regularly meet to review the operation of the work.

The Executive Committee seek to meet when they can to strategically develop the work as well as cover the legal and governance issues expected of trustees. A subset of the Executive Committee will occasionally meet up with the Executive Officer and Administration Officer to progress matters raised at the Executive Committee. There has been ongoing discussion as to how best to organise responsibilities such that the work of UBM is managed and developed effectively.

Like 2019-20, the Executive Committee and Management Groups met more frequently than usual to navigate UBM through the ongoing Covid-19 pandemic.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2021

Objectives and activities

There are three principal activities of UBM.

The first principal activity is the proclamation and furtherance of the Gospel of God concerning his son Jesus Christ and the preaching and teaching of the Christian faith in the UK, the Republic of Ireland and in Continental Europe. This is achieved by the organisation, sponsorship and promotion of inter-denominational Christian work. In particular, UBM organises:

- a) 'Beach Mission' teams on the beaches of the UK, Ireland and Continental Europe with the aim of sharing the good news of Jesus with families.
- b) 'Christian Answer' teams in various cities and tourist locations within the UK (such as London, Cambridge, Oxford and Edinburgh). This is through open-air preaching of the Christian faith, book tables and personal engagement with those willing to do so.
- c) 'International Student Outreach' teams. Currently this is in Bournemouth and Brighton.
- d) 'Avancer' teams. These are weeks of evangelism organised by local churches in French speaking Europe. The churches are responsible (legally and financially) for the week but UBM is happy to promote, pray for and provide team members for each of them.

The second principal activity is to deepen the knowledge of the Bible of those we have met through the above activities. In particular, UBM:

- a) organises Bible correspondence courses for both children and adults.
- b) answers any queries about the Christian faith from those who enquire.

The third principal activity is to train and develop UBM volunteers (both on teams and throughout the year) for the task of sharing the good news of the Gospel. These come from about 400 churches with whom we seek to establish a good working relationship.

Covid-19 Pandemic

As will be detailed at various points in this report, the Covid-19 pandemic meant that the usual means of fulfilling UBM's principal activities had to be adapted. This was not to the same extent as summer 2020 where no physical activities could be run. However, we couldn't operate in all our geographical areas and decisions were made in accordance with the legislation in place at the time and after seeking expert advice.

Public Benefit

UBM provides public benefit in many different ways. The main benefits include, but are not confined to, the following:

- Making known the Gospel of Jesus Christ, freely and without charge, to families and individuals, both in the UK and beyond, who otherwise would not have the opportunity to hear it.
- Making freely known the teaching of the Bible to members of the public, in the UK and abroad.
- Providing free family centred activities for holidaymakers in the UK and abroad.
- Providing teaching for young people in the Christian faith.
- Providing training for young people in the practice and principles of the Christian faith.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2021

- Providing opportunities for young people to develop teamwork and leadership skills.
- Providing training for young people in public speaking and debating.
- Providing a resource for evangelical churches to train their young people.
- Providing training as children's, family and personal workers.
- Providing training and opportunities in evangelism.
- Supplying literature freely regarding the Christian faith to members of the public.
- Providing online resources (via several websites) to explain the Christian faith.
- Providing Bible correspondence courses enabling deeper understanding of Christianity.
- Providing training and opportunities in cross-cultural evangelism.
- Providing a training ground for younger Christians that other Christian organisations draw workers from.

Principal Address(es)

During this financial year, the registered office of UBM was:

c/o Evangelical Movement of Wales,
Waterton Cross Business Park,
South Road,
Bridgend,
CF31 3UL.

We also rent subsidiary office space for our Irish operation at:

218 York Street
Belfast
BT15 1GY.

UBM banks at:

HSBC,
42 Woodford Road,
Bramhall,
Stockport,
Cheshire
SK7 1PA.

UBM has a couple of operational bank accounts (eg with Danske Bank) to manage payments for the Irish missions we run.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2021

Achievements and performance

2021 Activities

Evangelism

The main focus for the 2020/21 financial year was to run as many mission weeks as the Covid-19 situation allowed. For the first 6 months of the year (Oct 2020 to Mar 2021), the anticipation was that UBM's summer activities in 2021 would be somewhere between the 2019 situation (full set of mission weeks) or the 2020 situation (no physical missions). To enable us to communicate quickly and effectively to our supporters and potential team members, we introduced a traffic light system which showed, at a glance, what our current thinking was with respect to these three scenarios.

Throughout the year there were different levels of lockdown at various stages. In addition these varied across our fields of operation. Even within one area there were significant differences. For example the 'rule of 6' varied between England and Wales both in its definition, implementation and the dates it was in force.

The Management Groups met regularly to assess the current position and reported back to the Executive Committee who also met frequently and 'signed off' the final plans.

As is usual practice, the Management Groups were free to organise their missions with a degree of autonomy. However, for this summer, the Executive Committee ensured that clear guidance with relation to Covid was given to the Management Groups. These principles were summarised by the use of the following three questions: i) is what we plan to do legal? ii) is what we plan to do wise? iii) is what we plan to do seen to be wise by the general public?

Careful consideration was given to both the mission activity and team accommodation.

We were able to open up applications for English and Welsh beach teams and Christian Answer teams on 9th April 2021.

The summary of missions we ran is:

- 26 weeks English and Welsh missions
- 9 Irish missions

No activities where we gathered people were possible in the ROI so these were short visits to the Irish centres to run book tables and family activities which they did as single family units.

- 9 Christian Answer missions
- The 5 one-day 'commuter' missions are counted as 1 logical mission.
- 2 International Student Outreach missions
- 2 Continental missions
- 1 Avancer mission

The consistent message from our leaders and team members was that 2021 was arguably the best year that they could remember for a very long time. So, although we weren't able to operate as much as in a normal year, the level of engagement with the holidaymakers and tourists was outstanding. Another encouragement is that the Italian mission was run totally by Italian nationals.

To get to the position of running these 49 missions, there was a lot of extra planning which was unique to the Covid context. The core areas that had to be specifically considered included:

- Deciding on what mission activity could be run (and what extra safeguards needed to be

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2021

introduced) and what mission activity should be shelved for this summer. In terms of beach work, the main activity we chose not to run was the tug-of-war.- Production of Covid specific risk assessments.

- Liaising with councils to meet their specific requirements.

One council refused permission to operate as part of their blanket decision not to allow any organised events during the summer.

- Determining size of teams and who could join those teams.

- Working through the logistics of running teams where covid restrictions were still in force.

Some of our earlier teams had to operate with social distancing measures. The number of team members was 358.

Follow up

The websites for both the Christian public (www.ubm.org.uk) and those we meet when we run our activities (thebeachteam.org, thechristiananswer.org) are visited regularly. We receive responses and enquiries from them on a regular basis. Resources are sent to all parts of the world from people wishing to find out more about the Christian faith.

The Postal Bible Club (PBC) continues to offer free Bible correspondence courses to those we have met through the work on the beaches, and each month we send lesson to hundreds of children. In 2021, even with less mission weeks running, new applicants applied to join PBC. There are still plans to discuss how to improve both Postal Bible Club and adult follow-up. The full impact of our evangelistic outreach is unknown. Each year we have emails from people who have been helped through the work of UBM. Some of the stories go back many years, but we get to hear them for the first time.

Training and Fellowship

One of the things that has been sorely missed during the 18 months of the pandemic is the opportunity to meet up face to face. Our two major national events – the annual training day in Leicester and the reunion conference at Cefn Lea Conference Centre – could not happen physically again. However, we ran a training evening in May 2021 and we ran a reunion day in September 2021. This reunion day was run in 4 different locations plus the option of people joining online. All locations linked up for the start and end of the day.

Review

In 2020, a review of the whole work was initiated. Various task groups were set up to assess their specific areas of the work. The review highlighted key priorities for each area and these will be kept visible for each of the task groups. For each of the areas, the main focus was to restart missions as Covid restrictions were eased. There is a recognition that it might take a few years to return to the same level of mission activity.

Other activities

We provide information to prayer supporters of our work on a regular basis. A monthly prayer letter was produced and sent to 3000+ people,

The trustees remain vigilant to the growing requirements of legislation on charities in the UK. One key focus has been to progress the set up of a new Irish legal entity (see next section). Behind the scenes, work progress in many areas to improve efficiency and processes. For example, enhancements are continually being worked on for our online administration system.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2021

Financial review

Finance and Reserve Funds

The value of the three properties owned by UBM is now estimated to be in excess of £1,000,000 which constitutes our reserve fund. The 2020-2021 accounts have these tangible assets detailed at £949,000, a conservative estimate. Periodic revaluations will be applied, on a frequency not exceeding 3 years, recognising the potential resale values of the properties. The next revaluation is due next year.

We have never in the history of the charity seen funds drop to zero. The trustees consider that holding what many of our supporters perceive to be large cash reserves do not encourage the faith principle that the charity wishes to promote. Neither do large reserves stimulate giving to the charity. Our policy is therefore to allow working capital to fall to zero, with the value held in property used to secure short-term overdraft facilities should we ever need them. The charity will sell properties to deal with any long-term requirement for borrowing.

The Chairman will circulate a specific appeal to our Advisory Committee should our working capital in the main account fall below £10,000 and where expected income is unlikely to restore to this level. Realising the financial implications of the Covid pandemic, many individuals and organisations generously donated to UBM during the 2019/2020 accounting period. This meant that, for the first time in many years, our account balance never went below this £10,000 trigger. In fact, the minimum balance in the main account during 2020/2021 was £50,000 and the maximum was £106,000. The balance at the end of the financial year was £106,000.

The Belfast sterling account fluctuated around the £25,000 - £30,000 level. In the last financial year, it was agreed that £21,000 of this would be transferred to the new Irish legal entity once this has been set up. This is yet to happen.

As usual we submitted our Gift Aid claim. This year the total was £14,912 and was received on 14/05/2021.

Most donations are small and given on a regular basis. A few gifts were in the region of £1,000 but there was one particular gift of £5,000 and one of £10,000 which was earmarked to be used on the property in Llandudno. UBM also received c£6,800 from 10 of those. This was the final instalment of being their chosen charity in 2020.

During this financial year, the treasurer has started conversations with a potential donor who would like to give a 'substantial' gift to UBM each year out of his investment portfolio. Future trustees' reports will detail any significant outcomes from these conversations.

Management of the main UBM bank account is undertaken on-line with Miss Tirzah Jones as the primary user and Mr David Johnson and Mr Timothy Howlett as secondary users. This has greatly aided the degree of financial oversight exercised by the trustees and the smooth operation of the charity's finances. Tirzah Jones (and Timothy Howlett) look at the accounts on a regular basis and will highlight any concerns to the trustees. In addition, the treasurer circulates a summary of the current finances on a periodic basis throughout the year.

This means that any potential strains on finances are spotted early and appropriate action is taken.

Payroll documentation is still outsourced to an Agent, with payments to HMRC personally handled by the Treasurer. Payment of salaries to staff is handled by the Treasurer. All other payments are mainly dealt with by the Administration Officer with the Executive Officer and Irish Office manager doing others. Separation of income and payments is maintained, with office staff in Belfast and Leeds handling all income.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2021

The trustees are mindful of the world economic climate and financial pressures on donors to the charity. As well as the regular reporting, a finance committee had been meeting once a year to discuss the financial planning for the charity. It was felt that this was not needed in the current financial year, although the Executive Committee have initiated discussions about creating a 'finances and general purposes' committee.

The net incoming resources for the year amounted to £47,232 (2020: £58,362). Gross income has decreased to £241,321 (2020: £244,826).

Total Funds has increased by £47,232 in the year, giving a total funds carried forward of £1,034,463. £28,550 are restricted funds.

Plans for future periods

Our focus for the 2021/22 financial year will be to i) continue to rebuild the work post Covid-19, ii) progress the key priorities identified by the review and iii) look for and appoint a new chairman.

The set-up of a new Irish legal entity should be completed in the next financial year. The process is taking longer than anticipated. Although the requirement is to have two separate trusts (UK and Irish), the aim is to be seen as one logical organisation (operationally and in ethos).

The trustees' annual report was approved on 8 July 2022 and signed on behalf of the board of trustees by:



Mr D A Johnson
Trustee

United Beach Mission Trust

Independent Examiner's Report to the Trustees of United Beach Mission Trust

Year ended 30 September 2021

I report to the trustees on my examination of the financial statements of United Beach Mission Trust ('the charity') for the year ended 30 September 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 Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 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 accounts to be reached.



Mark Illingsworth
Independent Examiner

The Old Mill,
9 Soar Lane
Leicester
LE3 5DE

08/07/2022

United Beach Mission Trust

Statement of Financial Activities

Year ended 30 September 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	189,000	15,000	204,000	230,003
Charitable activities	5	37,247	—	37,247	14,754
Investment income	6	74	—	74	69
Total income		<u>226,321</u>	<u>15,000</u>	<u>241,321</u>	<u>244,826</u>
Expenditure					
Expenditure on charitable activities	7,8	194,089	—	194,089	186,464
Total expenditure		<u>194,089</u>	<u>—</u>	<u>194,089</u>	<u>186,464</u>
Net income and net movement in funds		<u>32,232</u>	<u>15,000</u>	<u>47,232</u>	<u>58,362</u>
Reconciliation of funds					
Total funds brought forward		973,681	13,550	987,231	928,869
Total funds carried forward		<u>1,005,913</u>	<u>28,550</u>	<u>1,034,463</u>	<u>987,231</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 14 to 20 form part of these financial statements.

United Beach Mission Trust

Statement of Financial Position

30 September 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	12	948,819	948,819
Current assets			
Debtors	13	17,903	15,018
Cash at bank and in hand		<u>147,029</u>	<u>104,618</u>
		164,932	119,636
Creditors: amounts falling due within one year	14	<u>4,288</u>	<u>6,224</u>
Net current assets		160,644	113,412
Total assets less current liabilities		<u>1,109,463</u>	<u>1,062,231</u>
Creditors: amounts falling due after more than one year	15	<u>75,000</u>	<u>75,000</u>
Net assets		<u>1,034,463</u>	<u>987,231</u>
Funds of the charity			
Restricted funds		28,550	13,550
Unrestricted funds:			
Revaluation reserve		403,750	403,750
Other unrestricted income funds		<u>602,163</u>	<u>569,931</u>
Total unrestricted funds		<u>1,005,913</u>	<u>973,681</u>
Total charity funds	18	<u>1,034,463</u>	<u>987,231</u>

These financial statements were approved by the board of trustees and authorised for issue on 8 July 2022, and are signed on behalf of the board by:



Mr D A Johnson
Trustee

The notes on pages 14 to 20 form part of these financial statements.

United Beach Mission Trust

Statement of Cash Flows

Year ended 30 September 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	47,232	58,362
<i>Adjustments for:</i>		
Government grant income	(9,351)	(17,930)
Other interest receivable and similar income	(74)	(69)
Accrued expenses	489	491
<i>Changes in:</i>		
Trade and other debtors	(2,885)	11,431
Trade and other creditors	(2,425)	1,142
Cash generated from operations	32,986	53,427
Interest received	74	69
Net cash from operating activities	<u>33,060</u>	<u>53,496</u>
Cash flows from financing activities		
Government grant income	9,351	17,930
Net cash from financing activities	<u>9,351</u>	<u>17,930</u>
Net increase in cash and cash equivalents	42,411	71,426
Cash and cash equivalents at beginning of year	<u>104,618</u>	<u>33,192</u>
Cash and cash equivalents at end of year	<u>147,029</u>	<u>104,618</u>

The notes on pages 14 to 20 form part of these financial statements.

United Beach Mission Trust
Notes to the Financial Statements
Year ended 30 September 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is c/o Evangelical Movement of Wales, Waterton Cross Business Park, South Road, Bridgend, CF31 3UL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy.

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Tangible assets

Tangible assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- | | | |
|-------------------|---|-----------------|
| Freehold property | - | No depreciation |
|-------------------|---|-----------------|

No depreciation will be provided on properties. Periodic revaluations will be applied, on a frequency not exceeding 3 years, recognising the potential resale values of the properties. The St Ives valuation was a midpoint of 3 recent commercial valuations, and the Llandudno valuation based on similar properties sold in the area. The Newquay property was acquired in the previous year, and the costs of acquisition, together with professional fees and post acquisition renovation costs have been expensed.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	179,649	—	179,649
Specified giving	—	15,000	15,000
Grants			
Government grant income	9,351	—	9,351
	<u>189,000</u>	<u>15,000</u>	<u>204,000</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	211,923	—	211,923
Specified giving	—	150	150
Grants			
Government grant income	17,930	—	17,930
	<u>229,853</u>	<u>150</u>	<u>230,003</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Deposits and fees for missions	34,613	34,613	4,278	4,278
Use of property	—	—	4,368	4,368
Sale of shirts/materials	2,491	2,491	5,584	5,584
Other income/exchange differences	143	143	524	524
	<u>37,247</u>	<u>37,247</u>	<u>14,754</u>	<u>14,754</u>

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

6. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	<u>74</u>	<u>74</u>	<u>69</u>	<u>69</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Charitable Activities	191,773	191,773	184,079	184,079
Support costs	<u>2,316</u>	<u>2,316</u>	<u>2,385</u>	<u>2,385</u>
	<u>194,089</u>	<u>194,089</u>	<u>186,464</u>	<u>186,464</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Charitable Activities	191,773	—	191,773	184,079
Governance costs	<u>—</u>	<u>2,316</u>	<u>2,316</u>	<u>2,385</u>
	<u>191,773</u>	<u>2,316</u>	<u>194,089</u>	<u>186,464</u>

9. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,860</u>	<u>2,000</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	72,971	101,063
Employer contributions to pension plans	<u>2,415</u>	<u>4,140</u>
	<u>75,386</u>	<u>105,203</u>

The average head count of employees during the year was 4 (2020: 7).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

11. Trustee remuneration and expenses

No trustees received remuneration from the charity during the year (2020 £nil).

During the year expenses were met by the charity on behalf of one trustee carrying out charitable activities amounting to £100 (2020: £522).

12. Tangible fixed assets

	Freehold property £
Cost	
At 1 October 2020 and 30 September 2021	<u>1,070,569</u>
Depreciation	
At 1 October 2020 and 30 September 2021	<u>121,750</u>
Carrying amount	
At 30 September 2021	<u>948,819</u>
At 30 September 2020	<u>948,819</u>

13. Debtors

	2021 £	2020 £
Prepayments and accrued income	544	–
Other debtors	<u>17,359</u>	<u>15,018</u>
	<u>17,903</u>	<u>15,018</u>

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	3,163	2,674
Social security and other taxes	1,114	3,435
Other creditors	<u>11</u>	<u>115</u>
	<u>4,288</u>	<u>6,224</u>

15. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Other creditors	<u>75,000</u>	<u>75,000</u>

United Beach Mission Trust

Notes to the Financial Statements (continued)

Year ended 30 September 2021

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,415 (2020: £4,140).

17. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021 £	2020 £
Recognised in income from donations and legacies:		
Government grants income	<u>9,351</u>	<u>17,930</u>

18. Analysis of charitable funds

Unrestricted funds

	At 1 October 2020 £	Income £	Expenditure £	At 30 September 2021 £
General funds	569,931	226,321	(194,089)	602,163
Revaluation reserve	<u>403,750</u>	<u>—</u>	<u>—</u>	<u>403,750</u>
	<u>973,681</u>	<u>226,321</u>	<u>(194,089)</u>	<u>1,005,913</u>

	At 1 October 2019 £	Income £	Expenditure £	At 30 September 2020 £
General funds	511,719	244,676	(186,464)	569,931
Revaluation reserve	<u>403,750</u>	<u>—</u>	<u>—</u>	<u>403,750</u>
	<u>915,469</u>	<u>244,676</u>	<u>(186,464)</u>	<u>973,681</u>

Restricted funds

	At 1 October 2020 £	Income £	Expenditure £	At 30 September 2021 £
Restricted fund - New Quay House	<u>13,550</u>	<u>15,000</u>	<u>—</u>	<u>28,550</u>

	At 1 October 2019 £	Income £	Expenditure £	At 30 September 2020 £
Restricted fund - New Quay House	<u>13,400</u>	<u>150</u>	<u>—</u>	<u>13,550</u>

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	920,269	28,550	948,819
Current assets	164,932	—	164,932
Creditors less than 1 year	(4,288)	—	(4,288)
Creditors greater than 1 year	(75,000)	—	(75,000)
Net assets	1,005,913	28,550	1,034,463

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	935,269	13,550	948,819
Current assets	119,636	—	119,636
Creditors less than 1 year	(6,224)	—	(6,224)
Creditors greater than 1 year	(75,000)	—	(75,000)
Net assets	973,681	13,550	987,231

20. Analysis of changes in net debt

	At 1 Oct 2020 £	Cash flows £	At 30 Sep 2021 £
Cash at bank and in hand	104,618	42,411	147,029

UNITED BEACH MISSION TRUST

England & Wales - Charity number 273912

Accounts

CHARITY REGISTRATION NUMBER: 273912

United Beach Mission Trust
Unaudited Financial Statements
30 September 2020

VERSANT ASSOCIATES LLP

Chartered accountants
The Old Mill,
9 Soar Lane
Leicester
LE3 5DE

United Beach Mission Trust

Financial Statements

Year ended 30 September 2020

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United Beach Mission Trust

Trustees' Annual Report

Year ended 30 September 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2020.

Reference and administrative details

Registered charity name United Beach Mission Trust

Charity registration number 273912

Principal office c/o Evangelical Movement of Wales
Waterton Cross Business park
South Road
Bridgend
CF31 3UL

The trustees

Dr D Norbury
Prof S Taylor
Mr D A Johnson
Dr A Mitchell
Mr J E Duffin
Mr S J Wright
Dr D Ainscough
Mr R S A Hilliard (Appointed 12 January 2021)

Independent examiner Mark Illingsworth
The Old Mill,
9 Soar Lane
Leicester
LE3 5DE

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2020

Structure, governance and management

United Beach Mission Trust is a charitable organisation (Registered Charity Number 273912). The Declaration of Trust dated 11th May 1978, amended on 8th March 2003, 15 June 2005 and 24 November 2007 governs the trust. The original trust deeds and all amendments are held by the charity's treasurer. The trustees, who form the Executive Committee (excepting any who are also employees of UBM) administer the charity.

Trustees, Officers, Staff and Structure

On 30th September 2020, the officers of the charity were:

Chairman - Prof. Stephen Taylor

Secretary - Mr Jason Duffin

Treasurer - Mr David Johnson

On 30th September 2020, the other trustees were:

Mr Stephen Wright

Dr David Norbury

Dr Alan Mitchell

Dr David Ainscough

There have been no changes to trustees during this current financial year although it was agreed that Mr Richard Hilliard would be asked to join the Executive Committee (and thus become a trustee) in October 2020. He would then step down as a part-time member of staff.

Appointment of future trustees will be from volunteers already committed to the work of United Beach Missions who would add tangible benefit in carrying out the duties of Trustees.

Staff

The Executive Officer is Mr Timothy Howlett, who is a member of the Executive committee but, as a paid official, is not a trustee.

The Administration Officer is Miss Tirzah Jones.

From 1st October 2019, Mr Hugh Martin began part time employment to primarily progress the establishment of the UBM Republic of Ireland Trust (see later). He would be paid on a self-employed basis and would be responsible for his own HMRC payments.

After 11 years of service (latterly as the Postal Bible Club coordinator) Mrs Paula Cullen left UBM employment on 29th August 2020.

Rebekah Driscoll (now Watkiss) was transferred to Christian Safeguarding Services from 1st October 2019 although the agreement was that UBM would continue to pay her until 30th April 2020.

From 1st March 2020 UBM employed Rebekah Cole as a summer administration assistant. For most of her time she was on furlough and then released on 7th August 2020.

Two other staff (Ulwyn Marshall and Marion Mayes) are employed on a part-time basis to help carry out the administration function of UBM. This amounts to approximately half a full time equivalent.

The following were furloughed as part of the government scheme.

Tim Howlett - for 3 weeks in May 2020

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2020

Tirzah Jones - from 13th April 2020 for the rest of the financial year

Richard Hilliard - from 13th April 2020 for the rest of the financial year

Ulwyn Marshall - from 13th April 2020 for the rest of the financial year

Marion Mayes - from 13th April 2020 for the rest of the financial year

Rebekah Driscoll (1) - from 13th April 2020 for the rest of the financial year

Rebekah Cole - from 13th April 2020 until her release date of 7th August 2020

(1) Rebekah was furloughed by CSS but payments were managed via UBM.

Organisational Structure

Many operational decisions are devolved to the Management Groups (MG). There are four MGs (English and Welsh Beach Missions, Irish Beach Missions, Christian Answer Missions, Continental Missions) and each MG has a trustee as its chair. They regularly meet to review the operation of the work. During this year, three more people were asked to join the English and Welsh Management Group.

The Executive Committee seek to meet when they can to strategically develop the work as well as cover the legal and governance issues expected of trustees. A subset of the Executive Committee will occasionally meet up with the Executive Officer and Administration Officer to progress matters raised at the Executive Committee. There has been ongoing discussion as to how best to organise responsibilities such that the work of UBM is managed and developed effectively.

This year the Executive Committee met more frequently than usual to navigate UBM through the Covid-19 pandemic.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2020

Objectives and activities

There are three principal activities of UBM.

The first principal activity is the proclamation and furtherance of the Gospel of God concerning his son Jesus Christ and the preaching and teaching of the Christian faith in the UK, the Republic of Ireland and in Continental Europe. This is achieved by the organisation, sponsorship and promotion of inter-denominational Christian work. In particular, UBM organises:

- a) 'Beach Mission' teams on the beaches of the UK, Ireland and Continental Europe with the aim of sharing the good news of Jesus with families.
- b) 'Christian Answer' teams in various cities and tourist locations within the UK (such as London, Cambridge, Oxford, and Edinburgh). This is through open-air preaching of the Christian faith, book tables and personal engagement with those willing to do so.
- c) 'International Student Outreach' teams. Currently this is in Bournemouth and Brighton.
- d) 'Avancer' teams. These are weeks of evangelism organised by local churches in French speaking Europe. The churches are responsible (legally and financially) for the week but UBM is happy to promote, pray for and provide team members for each of them.

The second principal activity is to deepen the knowledge of the Bible of those we have met through the above activities. In particular, UBM:

- a) organises Bible correspondence courses for both children and adults.
- b) answers any queries about the Christian faith from those who enquire.

The third principal activity is to train and develop UBM volunteers (both on teams and throughout the year) for the task of sharing the good news of the Gospel. These come from about 400 churches with whom we seek to establish a good working relationship.

Covid-19 Pandemic

As will be detailed at various points in this report, the Covid-19 pandemic meant that the usual means of fulfilling UBM's principal activities had to be creatively adapted. The pandemic also impacted staffing (use of furlough) and finance (no income from team fees).

Public Benefit

UBM provides public benefit in many different ways. Our principal benefits include, but are not confined to, the following:

- a) Making known the Gospel of Jesus Christ, freely and without charge, to families and individuals, both in the UK and beyond, who otherwise would not have the opportunity to hear it.
 - b) Making freely known the teaching of the Bible to members of the public, in the UK and abroad.
 - c) Providing free family centred activities for holidaymakers in the UK and abroad.
 - d) Providing teaching for young people in the Christian faith.
 - e) Providing training for young people in the practice and principles of the Christian faith.
 - f) Providing opportunities for young people to develop teamwork and leadership skills.
-

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2020

- g) Providing training for young people in public speaking and debating.
- h) Providing a resource for evangelical churches to train their young people.
- i) Providing training as children's, family and personal workers.
- j) Providing training and opportunities in evangelism.
- k) Supplying literature freely regarding the Christian faith to members of the public.
- l) Providing online resources (via several websites) to explain the Christian faith.
- m) Providing Bible correspondence courses enabling deeper understanding of Christianity.
- n) Providing training and opportunities in cross-cultural evangelism.
- o) Providing a training ground for younger Christians that other Christian organisations draw workers from.

A previous benefit of being a DBS umbrella organisation, so that churches and mission agencies can arrange DBS checks, is no longer applicable. Our DBS function was outsourced to Christian Safeguarding Services (CSS) with effect from 01/10/2019.

Principal Address(es)

During this financial year, the registered office of UBM was:

c/o Evangelical Movement of Wales,
Waterton Cross Business Park,
South Road,
Bridgend,
CF31 3UL

We also rent subsidiary office space for our Irish operation at:

218 York Street
Belfast
BT15 1GY.

UBM banks at:

HSBC,
42 Woodford Road, accounts,
Bramhall,
Stockport,
Cheshire
SK7 1PA.

Note: UBM has a couple of operational bank accounts (eg with Danske Bank) to manage payments for the Irish missions we run.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2020

Achievements and performance

2020 Activities

It is no surprise to report that the plans for the year fundamentally changed as the impact of the Covid-19 pandemic became apparent.

The original plan was to operate 86 evangelistic missions which would have been slightly up on 2019 (when we ran 84).

Recruitment was going encouragingly well with numbers of applications being about 15% higher at the start of March 2020 than they were at the start of March 2019.

However, like the rest of the world we were keeping an eye on the fast-changing impact of the coronavirus. As lockdown legislation was implemented, we knew that, at least, our early missions were unlikely to happen. On 25th March, the Executive Committee unanimously agreed that all missions for 2020 would be cancelled.

At the time we committed to i) be ready and flexible to run missions at short notice if, and only if, it was appropriate to do so and ii) explore other creative options in keeping with our key ministries.

The Executive Committee considered three areas of focus for the summer. Firstly, they saw a great opportunity to strategically review the whole work so that UBM is in a strong position to consolidate, grow, develop for many years to come. Secondly, they wanted to look at avenues to still engage in evangelistic endeavour. Thirdly, thought was given to keeping in touch with our volunteers through training and fellowship.

Review

A task force was set up to determine the remit of the review. The following existing committees were asked to assess their specific areas of the work:- the Executive Committee and the four Management Groups. In addition, the following two areas were considered by an invited group of people:- back office administration, non-francophone missions.

Each group met several times and determined the key areas that need to be strategically developed over the next few years. It was recognised that Covid-19 planning for 2021 missions would be the immediate focus, but the Executive Committee is determined to ensure a review roadmap is followed beyond that.

Evangelism

Since a physical presence on the ground was impossible for 2020, UBM produced twelve online beach programmes (each about 25 minutes) using a good number of regular UBM volunteers. Six were specifically geared towards English and Welsh missions and six for Irish missions. These were hosted on YouTube and advertised through our social media platforms. This was the first time we had ventured into this medium. There were many encouragements and also ways to improve if we were to repeat this form of outreach.

In Ireland we were also able to have one or two individuals who visited the centres for a few days to man a book table at our usual beaches.

Training and Fellowship

We did not want to lose touch with our regular volunteers. To that end we organised some online training (June 2020) and we held our first ever online 'reunion.' Both were well attended with lots of positive feedback.

Other activities

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2020

The websites for both the Christian public (www.ubm.org.uk) and those we meet when we run our activities (thebeachteam.org, thechristiananswer.org) are visited regularly. We receive responses and enquiries from them on a regular basis. Resources are sent to all parts of the world from people wishing to find out more about the Christian faith.

The Postal Bible Club (PBC) continues to offer free Bible correspondence courses to those we have met through the work on the beaches, and each month we send lesson to hundreds of children. In 2020, new applicants came through the online beach programmes plus those who re-engaged with PBC during lockdown. There are still plans to discuss how to improve both Postal Bible Club and adult follow-up.

The trustees remain vigilant to the growing requirements of legislation on charities in the UK. One key focus has been to progress the set up of a new Irish legal entity (see next section).

Behind the scenes, work progress in many areas to improve efficiency and processes. For example, enhancements are continually being worked on for our online administration system.

The full impact of our evangelistic outreach is unknown. Each year we have emails from people who have been helped through the work of UBM - some of them go back many years, but we hear about them for the first time.

We provide information to prayer supporters of our work on a regular basis. A monthly prayer letter was produced and sent to 3000+ people.

Finally, there is an ongoing desire to see how we can work more closely with our sister charity, National Young Life Campaign Trust. It was agreed that operating as two separate charities was best for both.

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2020

Financial review

Finance and Reserve Funds

The value of the three properties owned by UBM is now estimated to be in excess of £1,000,000 which constitutes our reserve fund. The 2019-2020 accounts have these tangible assets detailed at £949,000, a conservative estimate.

We have never in the history of the charity seen funds drop to zero. The trustees consider that holding what many of our supporters perceive to be large cash reserves do not encourage the faith principle that the charity wishes to promote. Neither do large reserves stimulate giving to the charity. Our policy is therefore to allow working capital to fall to zero, with the value held in property used to secure short-term overdraft facilities should we ever need them. The charity will sell properties to deal with any long-term requirement for borrowing.

The Chairman will circulate a specific appeal to our Advisory Committee should our working capital in the main account fall below £10,000 and where expected income is unlikely to restore to this level. During the 2019/2020 accounting period, this situation occurred in February/March 2020 with the lowest balance being £2,750. A communication to the UBM advisory committee was sent on 8th March. Other times the account dipped slightly below £10,000 caused no particular alarm as we knew the future cash flow was healthy.

The chairman and treasurer are always made aware of these situations. The other occasions where funds were below £10,000 were temporary as we awaited our Gift Aid claim. This year £10,588 was received on 11/11/2019 and £15,623 received on 24/01/2020. A watchful eye was kept on the balance in the period up to these dates.

In the calendar year 2020, UBM was the chosen charity for 10 of those. Accordingly we received two payments of £6,663 and £3,986 in this accounting period with a further one due in the coming financial year.

Most donations are small and given on a regular basis. A few gifts were in the region of £1,000 to £3,000. UBM also received one grant of £5,000 and three one off gifts of the same amount.

With the cancellation of 2020 summer missions (see next section), we knew that one of our income streams (booking and weekly team fees) would be reduced. Although some of this would be offset by less expenditure, the Treasurer prepared income and expenditure forecasts to determine projected monthly balances through to December 2020. This was reviewed regularly. The trustees agreed that it was prudent to make use of the government's furlough scheme. How this was used is detail in the above Staff section.

The use of the furlough scheme along with increased giving (one off gifts, new regular gifts and volunteers gifting their booking fees) and grants have assisted the charity's finances.

As we have a property in St Ives, Cornwall Council allocated a government funded grant of £10,000 to UBM. The trustees agreed that this, in good conscience, could not be taken. This was therefore paid back.

It was agreed that two specific gifts (totalling £21,000) would be transferred to the new Irish legal entity once this has been set up.

Management of the main UBM bank account is undertaken on-line with Miss Tirzah Jones as the primary user and Mr David Johnson and Mr Timothy Howlett as secondary users. This has greatly aided the degree of financial oversight exercised by the trustees and the smooth operation of the charity's finances. Tirzah Jones (and Timothy Howlett) look at the accounts on a regular basis and will

United Beach Mission Trust

Trustees' Annual Report *(continued)*

Year ended 30 September 2020

highlight any concerns to the trustees. In addition, the treasurer circulates a summary of the current finances on a periodic basis throughout the year.

This means that any potential strains on finances are spotted early and appropriate action is taken.

Payroll documentation is still outsourced to an Agent, with payments to HMRC personally handled by the Treasurer. Payment of salaries to staff is handled by the Treasurer. All other payments are mainly dealt with by the Administration Officer with the Executive Officer and Irish Office manager doing others. Separation of income and payments is maintained, with office staff in Belfast and Leeds handling all income.

The trustees are mindful of the world economic climate and financial pressures on donors to the charity. As well as the regular reporting, a finance committee had been meeting once a year to discuss the financial planning for the charity. It was felt that this was not needed in the current financial year, although it could do at short notice if required.

The net incoming resources for the year amounted to £58,362 (2019: £280,795 - net expenditure). Gross income has decreased to £244,826 (2019: £578,111).

Total Funds has increased by £58,362 in the year, giving a total funds carried forward of £987,231. £13,550 are restricted funds.

Plans for future periods

The main focus for the 2020/21 financial year will be to run as many mission weeks as the Covid-19 situation allows. As at September 2020, it is unclear whether UBM's summer activities in 2021 will be like 2019 (full set of mission weeks) or 2020 (no physical missions). The anticipation is that it will be somewhere between the two. The Executive Committee and Management Groups will focus on what can be done in each jurisdiction with the guidelines that will be in place at the time.

Covid-19 planning for 2021 missions is the immediate focus for the next financial year but, as has already been mentioned in this report, the Executive Committee is determined to ensure the strategic areas identified by each of the review task sub-groups are followed through. Work will be progressed on a few of the review outcomes, but it is expected that this will become the main focus from October 2021.

The set-up of a new Irish legal entity to be responsible for the Irish missions will be progressed. Although the requirement is to have two separate trusts (UK and Irish), the aim is to be seen as one logical organisation (operationally and in ethos). Hugh Martin has been driving this piece of work forward and engaging with an Irish solicitor to produce the necessary legal paperwork. It is anticipated that in the next financial year this new legal body will be constituted.

The trustees' annual report was approved on 14 July 2021 and signed on behalf of the board of trustees by:



Mr D A Johnson
Trustee

United Beach Mission Trust

Independent Examiner's Report to the Trustees of United Beach Mission Trust

Year ended 30 September 2020

I report to the trustees on my examination of the financial statements of United Beach Mission Trust ('the charity') for the year ended 30 September 2020.

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 Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 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 accounts to be reached.



Mark Illingsworth
Independent Examiner

The Old Mill,
9 Soar Lane
Leicester
LE3 5DE

14/07/2021

United Beach Mission Trust
Statement of Financial Activities
Year ended 30 September 2020

		Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	229,853	150	230,003	485,722
Charitable activities	5	14,754	—	14,754	92,339
Investment income	6	69	—	69	50
Total income		<u>244,676</u>	<u>150</u>	<u>244,826</u>	<u>578,111</u>
Expenditure					
Expenditure on charitable activities	7,8	186,464	—	186,464	297,316
Total expenditure		<u>186,464</u>	<u>—</u>	<u>186,464</u>	<u>297,316</u>
Net income and net movement in funds		<u>58,212</u>	<u>150</u>	<u>58,362</u>	<u>280,795</u>
Reconciliation of funds					
Total funds brought forward		915,469	13,400	928,869	648,074
Total funds carried forward		<u>973,681</u>	<u>13,550</u>	<u>987,231</u>	<u>928,869</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 14 to 20 form part of these financial statements.

United Beach Mission Trust

Statement of Financial Position

30 September 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	12	948,819	948,819
Current assets			
Debtors	13	15,018	26,449
Cash at bank and in hand		104,618	33,192
		119,636	59,641
Creditors: amounts falling due within one year	14	6,224	4,591
Net current assets		113,412	55,050
Total assets less current liabilities		1,062,231	1,003,869
Creditors: amounts falling due after more than one year	15	75,000	75,000
Net assets		987,231	928,869
Funds of the charity			
Restricted funds		13,550	13,400
Unrestricted funds:			
Revaluation reserve		403,750	403,750
Other unrestricted income funds		569,931	511,719
Total unrestricted funds		973,681	915,469
Total charity funds	16	987,231	928,869

These financial statements were approved by the board of trustees and authorised for issue on 14 July 2021, and are signed on behalf of the board by:



Mr D A Johnson
Trustee

The notes on pages 14 to 20 form part of these financial statements.

United Beach Mission Trust

Statement of Cash Flows

Year ended 30 September 2020

	2020 £	2019 £
Cash flows from operating activities		
Net income	58,362	280,795
<i>Adjustments for:</i>		
Government grant income	(17,930)	—
Other interest receivable and similar income	(69)	(50)
Accrued expenses	491	2,130
<i>Changes in:</i>		
Trade and other debtors	11,431	(14,012)
Trade and other creditors	1,142	76,088
Cash generated from operations	53,427	344,951
Interest received	69	50
Net cash from operating activities	53,496	345,001
Cash flows from investing activities		
Purchase of tangible assets	—	(328,819)
Net cash used in investing activities	—	(328,819)
Cash flows from financing activities		
Government grant income	17,930	—
Net cash from financing activities	17,930	—
Net increase in cash and cash equivalents	71,426	16,182
Cash and cash equivalents at beginning of year	33,192	17,010
Cash and cash equivalents at end of year	104,618	33,192

The notes on pages 14 to 20 form part of these financial statements.

United Beach Mission Trust

Notes to the Financial Statements

Year ended 30 September 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is c/o Evangelical Movement of Wales, Waterton Cross Business Park, South Road, Bridgend, CF31 3UL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy.

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2020

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Tangible assets

Tangible assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property - No depreciation

No depreciation will be provided on properties. Periodic revaluations will be applied, on a frequency not exceeding 3 years, recognising the potential resale values of the properties. The St Ives valuation was a midpoint of 3 recent commercial valuations, and the Llandudno valuation based on similar properties sold in the area. The Newquay property was acquired in the previous year, and the costs of acquisition, together with professional fees and renovation costs have been capitalised.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

United Beach Mission Trust

Notes to the Financial Statements (continued)

Year ended 30 September 2020

3. Accounting policies (continued)

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	211,923	—	211,923
Specified giving	—	150	150
Grants			
Government grant income	17,930	—	17,930
	<u>229,853</u>	<u>150</u>	<u>230,003</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	227,922	—	227,922
Specified giving	—	257,800	257,800
Grants			
Government grant income	—	—	—
	<u>227,922</u>	<u>257,800</u>	<u>485,722</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Deposits and fees for missions	4,278	4,278	37,877	37,877
Deposits and fees for reunion	—	—	16,704	16,704
Use of property	4,368	4,368	679	679
Sale of shirts/materials	5,584	5,584	2,881	2,881
Other income/exchange differences	524	524	4,184	4,184
Fees/donations received at centres	—	—	30,014	30,014
	<u>14,754</u>	<u>14,754</u>	<u>92,339</u>	<u>92,339</u>

United Beach Mission Trust

Notes to the Financial Statements (continued)

Year ended 30 September 2020

6. Investment income

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Bank interest receivable	69	69	50	50

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Charitable Activities	184,079	184,079	295,516	295,516
Support costs	2,385	2,385	1,800	1,800
	<u>186,464</u>	<u>186,464</u>	<u>297,316</u>	<u>297,316</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020	Total fund 2019
	£	£	£	£
Charitable Activities	184,079	—	184,079	295,516
Governance costs	—	2,385	2,385	1,800
	<u>184,079</u>	<u>2,385</u>	<u>186,464</u>	<u>297,316</u>

9. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,000</u>	<u>1,800</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	101,063	104,700
Employer contributions to pension plans	4,140	3,370
	<u>105,203</u>	<u>108,070</u>

The average head count of employees during the year was 7 (2019: 7).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

United Beach Mission Trust
Notes to the Financial Statements *(continued)*
Year ended 30 September 2020

11. Trustee remuneration and expenses

No trustees received remuneration from the charity during the year (2019 £nil).

During the year expenses were met by the charity on behalf of two trustees carrying out charitable activities amounting to £522 (2019: £3,275).

12. Tangible fixed assets

	Freehold property £
Cost	
At 1 October 2019 and 30 September 2020	1,070,569
Depreciation	
At 1 October 2019 and 30 September 2020	121,750
Carrying amount	
At 30 September 2020	948,819
At 30 September 2019	948,819

13. Debtors

	2020 £	2019 £
Other debtors	15,018	26,449

14. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	2,674	2,183
Social security and other taxes	3,435	2,106
Other creditors	115	302
	6,224	4,591

15. Creditors: amounts falling due after more than one year

	2020 £	2019 £
Other creditors	75,000	75,000

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,140 (2019: £3,370).

United Beach Mission Trust
Notes to the Financial Statements *(continued)*
Year ended 30 September 2020

17. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2020 £	2019 £
Recognised in income from donations and legacies:		
Government grants income	17,930	—

18. Analysis of charitable funds

Unrestricted funds

	At 1 October 20 19 £	Income £	Expenditure £	Transfers £	At 30 September 2020 £
General funds	511,719	244,676	(186,464)	—	569,931
Revaluation reserve	403,750	—	—	—	403,750
	<u>915,469</u>	<u>244,676</u>	<u>(186,464)</u>	<u>—</u>	<u>973,681</u>

	At 1 October 20 18 £	Income £	Expenditure £	Transfers £	At 30 September 2019 £
General funds	244,324	320,311	(297,316)	244,400	511,719
Revaluation reserve	403,750	—	—	—	403,750
	<u>648,074</u>	<u>320,311</u>	<u>(297,316)</u>	<u>244,400</u>	<u>915,469</u>

Restricted funds

	At 1 October 20 19 £	Income £	Expenditure £	Transfers £	At 30 September 2020 £
Restricted fund - New Quay House	13,400	150	—	—	13,550

	At 1 October 20 18 £	Income £	Expenditure £	Transfers £	At 30 September 2019 £
Restricted fund - New Quay House	—	257,800	—	(244,400)	13,400

United Beach Mission Trust

Notes to the Financial Statements *(continued)*

Year ended 30 September 2020

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	935,269	13,550	948,819
Current assets	119,636	—	119,636
Creditors less than 1 year	(6,224)	—	(6,224)
Creditors greater than 1 year	(75,000)	—	(75,000)
Net assets	973,681	13,550	987,231

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	935,419	13,400	948,819
Current assets	59,641	—	59,641
Creditors less than 1 year	(4,591)	—	(4,591)
Creditors greater than 1 year	(75,000)	—	(75,000)
Net assets	915,469	13,400	928,869

20. Analysis of changes in net debt

	At 1 Oct 2019: £	Cash flows £	At 30 Sep 2020 £
Cash at bank and in hand	33,192	71,426	104,618