

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
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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.
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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
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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 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	<u>4,140</u>	<u>3,370</u>
	<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