

# Trustees report for the year ended 30<sup>th</sup> September 2022

## Report of the Trustees

The trustees present their report for United Beach Mission Trust (UBM) for the year ended 30<sup>th</sup> 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 30<sup>th</sup> 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 30<sup>th</sup> September 2021, the other trustees were:

Mr Stephen Wright  
Dr David Norbury (he will officially step down as from 1<sup>st</sup> 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 9<sup>th</sup> April 2021. In 2022 we were able to open this on 1<sup>st</sup> January as has been our usual practice.

The summary of missions we ran is:

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- 11 Christian Answer missions
  - This included launching a new 3 day taster mission in Cheltenham.*
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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](http://www.ubm.org.uk)) and those we meet when we run our activities ([thebeachteam.org](http://thebeachteam.org), [thechristiananswer.org](http://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 50<sup>th</sup> Anniversary of Beach Missions in Ireland. People gathered at Belfast Bible college for a meeting on Friday 16<sup>th</sup> September followed on Saturday 17<sup>th</sup> 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 2<sup>nd</sup> 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  
13<sup>th</sup> 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

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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

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### Structure, governance and management

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# United Beach Mission Trust

## Trustees' Annual Report *(continued)*

**Year ended 30 September 2022**

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# United Beach Mission Trust

## Trustees' Annual Report *(continued)*

Year ended 30 September 2022

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### Objectives and activities

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# United Beach Mission Trust

## Trustees' Annual Report *(continued)*

Year ended 30 September 2022

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# United Beach Mission Trust

## Trustees' Annual Report *(continued)*

Year ended 30 September 2022

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### **Achievements and performance**

#### **2022 Activities**

##### **Evangelism**

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Year ended 30 September 2022

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# United Beach Mission Trust

## Trustees' Annual Report *(continued)*

Year ended 30 September 2022

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### 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**

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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).

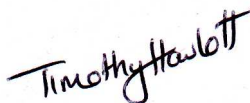
Total Funds has increased by £55,903 in the year, giving a total funds carried forward of £1,090,366. £25,000 are restricted funds (related to Llandudno House). Previous balance shown as b/fwd was spent in 2020/21 to refurbish New Quay House.

### **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**

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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				
<b>Income and endowments</b>					
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
<b>Total income</b>		<u>285,769</u>	<u>25,000</u>	<u>310,769</u>	<u>241,321</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	254,866	–	254,866	194,089
<b>Total expenditure</b>		<u>254,866</u>	<u>–</u>	<u>254,866</u>	<u>194,089</u>
<b>Net income and net movement in funds</b>		<u>30,903</u>	<u>25,000</u>	<u>55,903</u>	<u>47,232</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,005,913	28,550	1,034,463	987,231
<b>Total funds carried forward</b>		<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.

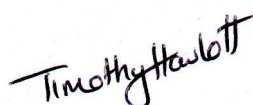
# United Beach Mission Trust

## Statement of Financial Position

30 September 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	13	948,819	948,819
<b>Current assets</b>			
Debtors	14	19,196	17,903
Cash at bank and in hand		203,853	147,029
		223,049	164,932
<b>Creditors: amounts falling due within one year</b>	15	6,502	4,288
<b>Net current assets</b>		216,547	160,644
<b>Total assets less current liabilities</b>		1,165,366	1,109,463
<b>Creditors: amounts falling due after more than one year</b>	16	75,000	75,000
<b>Net assets</b>		1,090,366	1,034,463
<b>Funds of the charity</b>			
Restricted funds		25,000	28,550
Unrestricted funds:			
Revaluation reserve		403,750	403,750
Other unrestricted income funds		661,616	602,163
<b>Total unrestricted funds</b>		1,065,366	1,005,913
<b>Total charity funds</b>	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 £
<b>Cash flows from operating activities</b>		
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>
<b>Cash flows from financing activities</b>		
Government grant income	155	9,351
Net cash from financing activities	<u>155</u>	<u>9,351</u>
<b>Net increase in cash and cash equivalents</b>	56,824	42,411
<b>Cash and cash equivalents at beginning of year</b>	147,029	104,618
<b>Cash and cash equivalents at end of year</b>	<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

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### 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

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### 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 £
<b>Donations</b>			
Donations	197,270	—	197,270
Specified giving	—	25,000	25,000
<b>Grants</b>			
Government grant income	155	—	155
	<u>197,425</u>	<u>25,000</u>	<u>222,425</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	179,649	—	179,649
Specified giving	—	15,000	15,000
<b>Grants</b>			
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 £
<b>Cost</b>	
At 1 October 2021 and 30 September 2022	<u>1,070,569</u>
<b>Depreciation</b>	
At 1 October 2021 and 30 September 2022	<u>121,750</u>
<b>Carrying amount</b>	
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)
<b>Net assets</b>	<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)
<b>Net assets</b>	<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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Notes to the financial statements	<b>14</b>

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# United Beach Mission Trust

## Trustees' Annual Report

Year ended 30 September 2022

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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

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### 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**

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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

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### 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**

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- \* 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

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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](http://www.ubm.org.uk)) and those we meet when we run our activities ([thebeachteam.org](http://thebeachteam.org), [thechristiananswer.org](http://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**

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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

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### 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.

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# United Beach Mission Trust

## Trustees' Annual Report *(continued)*

**Year ended 30 September 2022**

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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

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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				
<b>Income and endowments</b>					
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
<b>Total income</b>		<u>285,769</u>	<u>25,000</u>	<u>310,769</u>	<u>241,321</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	254,866	–	254,866	194,089
<b>Total expenditure</b>		<u>254,866</u>	<u>–</u>	<u>254,866</u>	<u>194,089</u>
<b>Net income and net movement in funds</b>		<u>30,903</u>	<u>25,000</u>	<u>55,903</u>	<u>47,232</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,005,913	28,550	1,034,463	987,231
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>			
Tangible fixed assets	13	948,819	948,819
<b>Current assets</b>			
Debtors	14	19,196	17,903
Cash at bank and in hand		203,853	147,029
		<u>223,049</u>	<u>164,932</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>6,502</u>	<u>4,288</u>
<b>Net current assets</b>		<u>216,547</u>	<u>160,644</u>
<b>Total assets less current liabilities</b>		<u>1,165,366</u>	<u>1,109,463</u>
<b>Creditors: amounts falling due after more than one year</b>	16	<u>75,000</u>	<u>75,000</u>
<b>Net assets</b>		<u>1,090,366</u>	<u>1,034,463</u>
<b>Funds of the charity</b>			
Restricted funds		25,000	28,550
Unrestricted funds:			
Revaluation reserve		403,750	403,750
Other unrestricted income funds		661,616	602,163
<b>Total unrestricted funds</b>		<u>1,065,366</u>	<u>1,005,913</u>
<b>Total charity funds</b>	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 £
<b>Cash flows from operating activities</b>		
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>
<b>Cash flows from financing activities</b>		
Government grant income	155	9,351
Net cash from financing activities	<u>155</u>	<u>9,351</u>
<b>Net increase in cash and cash equivalents</b>	56,824	42,411
<b>Cash and cash equivalents at beginning of year</b>	147,029	104,618
<b>Cash and cash equivalents at end of year</b>	<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**

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### **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

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### 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 £
<b>Donations</b>			
Donations	197,270	—	197,270
Specified giving	—	25,000	25,000
<b>Grants</b>			
Government grant income	155	—	155
	<u>197,425</u>	<u>25,000</u>	<u>222,425</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	179,649	—	179,649
Specified giving	—	15,000	15,000
<b>Grants</b>			
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**

	<b>2022</b>	2021
	<b>£</b>	£
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**

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

**14. Debtors**

	<b>2022</b>	2021
	<b>£</b>	£
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)
<b>Net assets</b>	<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)
<b>Net assets</b>	<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>