

Beacon Church
(formerly Christian Resource Centre
Pentecostal Church)

Report and Accounts

year ended 31 March 2019

stewardship[®]

1 Lamb's Passage LONDON EC1Y 8AB
t: 0208 502 5600
e: enquiries@stewardship.org.uk
w: www.stewardship.org.uk

BEACON CHURCH
CHARITY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2019

Trustees	Sujith Alex Lili Huang Paul Sissons David Stevenson Peter Strawson
Key Staff	Sujith Alex (senior pastor)
Governing Document	Trust Deed adopted 1 December 1993 as amended on 27 April 2009 and 23 June 2019
Charity Registration Number	1054428
Principal Address	Oakes Road Bury St. Edmunds Suffolk IP32 6PX
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Barclays Bank plc Kingdom Bank Limited

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BEACON CHURCH
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2019

The trustees have pleasure in submitting the Report and Accounts for the year. The trustees again had the amazing privilege to see the continued work of both the church and the Day Nursery thrive.

Objects of the charity

During the year the charity changed its name from Christian Resource Centre Pentecostal Church to Beacon Church. The charity is a Trust and is governed by its Trust Deed. The objects of the charity, as set out in the governing document are:

- a) to advance the Christian faith
- b) to relieve sickness and financial hardship and to promote good health
- c) to advance education

Summary of the charity's main activities and achievements

To further the above objects, the charity's main activities were the running of a Christian church and a day nursery.

When the church gathered together, the trustees were privileged to witness consistently vibrant worship, prayer and Bible messages. The church united around the breaking of bread and remembered what Jesus has done for each person on the cross. The church also celebrated with those who were baptised in this period.

The church is in a season of transition and leaders with apostolic gifting were invited to speak into the life and leadership of the church on a regular basis, which has provided invaluable input.

Continuing with the theme of transition, under new leadership the youth department has received a new lease of life. This included regular mid-week youth hangouts as well as sessions on Sunday mornings. This enabled continued 'connection' with young people who also had the opportunity to take part in the annual Newday, youth festival, held on the Norfolk show ground, for several thousand young people, from a wide variety of churches. All young people spent a week enjoying a huge selection of activities, including times of lively worship and Bible messages. The trustees would like to place on record their thanks to the previous youth leaders for their work with the church.

There was also a change of leadership in the church's worship department, which have re-invented themselves and the entire team have come on leaps and bounds in their ministry. The church is grateful for the work done by the outgoing leader, who has retired.

The trustees were delighted to send the church's pastor away on a much-needed Sabbatical and are grateful to the church for its support in this respect. The trustees are also grateful to the various leaders who invested their time in the church during his absence.

Improvements were made to the outdoor play area of the Little Acorns Day Nursery, which was partly funded by the charity and partly by the local council. The Day Nursery continues to perform well under its able leadership.

BEACON CHURCH
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2019
BEACON CHURCH
TRUSTEES' ANNUAL REPORT CONTINUED

Summary of the charity's main activities and achievements continued

Many of the charity's activities are undertaken by volunteers and the charity could not operate effectively without their efforts.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to a leadership team led by Pastor Sujith Alex. New trustees are recruited and appointed by the existing trustees, by a majority vote.

Financial review

During the year income increased by £17,455, to £241,687, and expenditure increased by £25,126, to £259,288. As a result the deficit for the year increased by £7,671, to £17,601 and the charity's net assets decreased by £17,601, to £392,024. Net assets includes cash of £47,146 (2018: £59,084).

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £25,000 (which equates to about 3 months' of unrestricted expenditure) and restricted cash of no less than £10,000 so that the charity could continue its activities should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £30,676 and restricted cash of £16,470 and the charity is complying with its reserves policy.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

BEACON CHURCH
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2019
BEACON CHURCH
TRUSTEES' ANNUAL REPORT CONTINUED

Responsibilities of trustees under charity law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Paul Sissons - trustee

Date: 30 January 2020

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
BEACON CHURCH
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2019 on pages 6 to 14 following, which have been prepared on the basis of the accounting policies set out on pages 8 to 9.

Responsibilities and basis of report

As the charity's trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

31 January 2020

BEACON CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	90,600	14,440	105,040	98,252
Charitable activities	4	5,237	131,370	136,607	125,946
Investments		40	-	40	34
Total income and endowments		<u>95,877</u>	<u>145,810</u>	<u>241,687</u>	<u>224,232</u>
EXPENDITURE ON:					
Charitable activities	5	102,917	156,371	259,288	234,162
Total expenditure		<u>102,917</u>	<u>156,371</u>	<u>259,288</u>	<u>234,162</u>
Net income/(expenditure)		<u>(7,040)</u>	<u>(10,561)</u>	<u>(17,601)</u>	<u>(9,930)</u>
Transfers between funds	12	-	-	-	-
Net movement in funds		<u>(7,040)</u>	<u>(10,561)</u>	<u>(17,601)</u>	<u>(9,930)</u>
Reconciliation of funds:					
Total funds brought forward		75,073	334,552	409,625	419,555
Total funds carried forward	12	<u>68,033</u>	<u>323,991</u>	<u>392,024</u>	<u>409,625</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 8-14 form part of these accounts.

BEACON CHURCH
BALANCE SHEET
AS AT 31 MARCH 2019

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
FIXED ASSETS					
Tangible assets	7	29,024	309,104	338,128	339,041
		<u>29,024</u>	<u>309,104</u>	<u>338,128</u>	<u>339,041</u>
CURRENT ASSETS					
Debtors	8	13,570	-	13,570	12,000
Cash at bank and in hand	9	30,676	16,470	47,146	59,084
		44,246	16,470	60,716	71,084
CREDITORS: Amounts falling due within one year	10	(5,237)	(1,583)	(6,820)	(500)
Net current assets		<u>39,009</u>	<u>14,887</u>	<u>53,896</u>	<u>70,584</u>
TOTAL NET ASSETS		<u>68,033</u>	<u>323,991</u>	<u>392,024</u>	<u>409,625</u>
FUND BALANCES					
	12				
Unrestricted Funds		68,033	-	68,033	75,073
Restricted Funds		-	323,991	323,991	334,552
		<u>68,033</u>	<u>323,991</u>	<u>392,024</u>	<u>409,625</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Paul Sissons - trustee

Date: 30 January 2020

Charity number: 1054428

The notes on page 8-14 form part of these accounts.

BEACON CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019

1 Statutory Information

The charity is Trust registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page. During the year the charity changed its name from Christian Resource Centre Pentecostal Church to Beacon Church.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from operating a Childcare Centre and conference fees.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

BEACON CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019

2 Accounting Policies continued

d) Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold property	Over 50 years after taking account of the property's residual value
Furniture and equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

No depreciation has been charged in respect of freehold property because, in the opinion of the trustees, the residual value of the property is very high; any charge (or cumulative provision) for depreciation would not be material.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.

3 Donations and legacies

	Church	Childcare Centre	2019	2018
	£	£	£	£
Donations of cash and similar	81,712	-	81,712	81,417
Grants receivable	-	4,500	4,500	-
Income tax recoverable	18,828	-	18,828	16,835
	<u>100,540</u>	<u>4,500</u>	<u>105,040</u>	<u>98,252</u>

4 Income from charitable activities

	Church	Childcare Centre	2019	2018
	£	£	£	£
Nursery fees and related local authority funding	-	131,370	131,370	125,946
Conference and other income	5,237	-	5,237	-
	<u>5,237</u>	<u>131,370</u>	<u>136,607</u>	<u>125,946</u>

BEACON CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019

5 Charitable expenditure

	Church £	Childcare Centre £	2019 £	2018 £
a Costs incurred directly on specific activities				
Staff costs	39,247	124,350	163,597	153,213
Conferences and training	3,710	1,837	5,547	3,487
Ministry expenses	23,683	-	23,683	7,885
Visiting speakers	5,840	-	5,840	5,297
Youth work	3,319	-	3,319	3,351
Worship and media	991	-	991	3,423
Kitchen and catering	840	2,503	3,343	3,491
Building maintenance, cleaning and security	6,366	9,730	16,096	5,824
Electricity, gas and water rates	7,409	1,480	8,889	6,391
Telephone	1,535	530	2,065	3,256
Miscellaneous expenses	1,012	-	1,012	468
Other childcare centre costs	-	2,700	2,700	11,222
Toys, arts and crafts and similar	-	1,668	1,668	-
Compassion ministry	293	-	293	4,268
Grants and donations	8,208	296	8,504	8,555
	<u>102,453</u>	<u>145,094</u>	<u>247,547</u>	<u>220,131</u>
b Costs incurred on support & administration				
Governance costs				
Independent examiner's fees for preparing and examining the accounts	2,280	-	2,280	600
Printing, stationery and postage	1,482	427	1,909	4,801
Computer and internet expenses	2,294	274	2,568	1,036
Subscriptions	916	-	916	5,508
Insurance	1,880	-	1,880	1,173
Accountancy	-	1,275	1,275	-
Depreciation	913	-	913	913
	<u>9,765</u>	<u>1,976</u>	<u>11,741</u>	<u>14,031</u>
Total expenditure	<u>112,218</u>	<u>147,070</u>	<u>259,288</u>	<u>234,162</u>

The fee payable to the independent examiner for preparing and examining the accounts was £2,280 (2018: £600). During the year the charity also paid £1,275 to it's previous independent examiner for accounting assistance.

c Grants payable

	Institutions £	Individuals £	2019 £
Grants for UK and overseas mission	6,598	1,610	8,208
Grants for the relief of hardship	296	-	296
	<u>6,894</u>	<u>1,610</u>	<u>8,504</u>

The charity's principal grants to institutions comprised:

	2019 £
Assemblies of God	4,445
Audacious Church	1,188
Grants to institutions for less than £1,000 each	<u>1,261</u>
	<u>6,894</u>

BEACON CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019

6 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 15 (2018: 15). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2019 £
Sujith Alex (who is a trustee)	<u>35,000</u>	<u>579</u>	<u>35,579</u>
	Wages & salaries	Employer pension contributions	2018 £
Sujith Alex (who is a trustee)	<u>35,000</u>	<u>291</u>	<u>35,291</u>

In addition the charity incurred expenditure totalling £8,500 (2018: £nil) in respect of a sabbatical taken by Sujith Alex.

Sujith Alex served as a church leader and received the above payments for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

7 Tangible fixed assets

	Freehold Property £	Fixtures, Fittings & Equipment £	Total 2019 £
Cost			
At 1 April 2018	336,300	23,872	421,521
Additions	-	-	-
At 31 March 2019	<u>336,300</u>	<u>23,872</u>	<u>421,521</u>
Accumulated depreciation			
At 1 April 2018	-	22,050	82,480
Charge for the year	-	607	913
At 31 March 2019	<u>-</u>	<u>22,657</u>	<u>83,393</u>
Net book value			
At 31 March 2019	<u>336,300</u>	<u>1,215</u>	<u>338,128</u>
At 31 March 2018	<u>336,300</u>	<u>1,822</u>	<u>339,041</u>

8 Debtors

	2019 £	2018 £
Tax recoverable	<u>13,570</u>	<u>12,000</u>

9 Cash at Bank and in Hand

	2019 £	2018 £
Cash at bank	46,630	59,084
Petty cash	516	-
	<u>47,146</u>	<u>59,084</u>

BEACON CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019

10 Creditors: liabilities falling due within one year

	2019	2018
	£	£
Taxation and social security	1,540	-
Deferred income	1,000	
Accruals	4,280	500
	<u>6,820</u>	<u>500</u>

Deferred income is in respect of income received in advance for the provision of care at the charity's Childcare Centre and has been recognised as income in the new financial year.

11 Pension commitments

During the year employer's pension contributions totalling £1,162 were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2018: £nil).

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2019 £	Incoming resources 2019 £	Outgoing resources 2019 £	Transfers in the year 2019 £	Closing balance 2019 £
<i>Restricted funds</i>					
Building fund	307,276	-	-	-	307,276
Equipment fund	2,741	-	(913)	-	1,828
Childcare Centre fund	23,474	135,870	(147,070)	-	12,274
Special Offerings fund	1,061	9,940	(8,388)	-	2,613
	<u>334,552</u>	<u>145,810</u>	<u>(156,371)</u>	<u>-</u>	<u>323,991</u>
<i>Unrestricted funds</i>	75,073	95,877	(102,917)	-	68,033
Aggregate of funds	<u>409,625</u>	<u>241,687</u>	<u>(259,288)</u>	<u>-</u>	<u>392,024</u>

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted funds £	Restricted funds £	2019 £
Tangible fixed assets	29,024	309,104	338,128
Debtors	13,570	-	13,570
Cash at bank and in hand	30,676	16,470	47,146
Creditors falling due within one year	(5,237)	(1,583)	(6,820)
	<u>68,033</u>	<u>323,991</u>	<u>392,024</u>

BEACON CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019

12 Funds continued

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2018 £	Incoming resources 2018 £	Outgoing resources 2018 £	Transfers in the year 2018 £	Closing balance 2018 £
<i>Restricted funds</i>					
Building fund	307,276	-	-	-	307,276
Equipment fund	3,652	-	(911)	-	2,741
Childcare Centre fund	22,721	125,946	(125,193)	-	23,474
Special offerings fund	1,061	-	-	-	1,061
	<u>334,710</u>	<u>125,946</u>	<u>(126,104)</u>	<u>-</u>	<u>334,552</u>
<i>Unrestricted Funds</i>	<u>84,845</u>	<u>98,286</u>	<u>(108,058)</u>	<u>-</u>	<u>75,073</u>
<i>Aggregate of funds</i>	<u>419,555</u>	<u>224,232</u>	<u>(234,162)</u>	<u>-</u>	<u>409,625</u>

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted funds £	Restricted funds £	2018 £
Tangible fixed assets	29,024	310,017	339,041
Debtors	12,000	-	12,000
Cash at bank and in hand	34,549	24,535	59,084
Creditors falling due within one year	(500)	-	(500)
	<u>75,073</u>	<u>334,552</u>	<u>409,625</u>

Restricted funds

The **Building** fund was created from donations received to help fund the construction of, and subsequent improvements to, the charity's freehold property. The trustees are reviewing the donations and grants made towards the charity's property to determine whether the assets purchased with those funds are restricted.

The **Equipment** fund was created from donations received to help fund the purchase of larger items of equipment and furniture; the balance on the fund is being reduced by annual charges for depreciation.

The **Special Offerings** fund was created from donations received for a variety of purposes including donations (a) to help individuals attend a Christian conference, (b) for a sabbatical taken by the church's senior leader, (c) for gifts to visiting speakers, (d) to help purchase small items of equipment and furniture and (e) to help those in hardship.

The **Childcare Centre** fund was created from fees, grants and donations received to help fund the charity's childcare centre.

13 Transactions with related parties

During the year the charity:

- received donations totalling £13,392 from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- paid expenses totalling £762 to 2 trustees for travel and training; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.

BEACON CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 MARCH 2019

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 2018 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	90,600	14,440	105,040	98,252	-	98,252
Charitable activities	5,237	131,370	136,607	-	125,946	125,946
Investments	40	-	40	34	-	34
Total income and endowments	95,877	145,810	241,687	98,286	125,946	224,232
EXPENDITURE ON:						
Charitable activities:						
	102,917	156,371	259,288	108,058	126,104	234,162
Total Expenditure	102,917	156,371	259,288	108,058	126,104	234,162
Net income/(expenditure)	(7,040)	(10,561)	(17,601)	(9,772)	(158)	(9,930)
Transfers between funds	-	-	-	-	-	-
Net movement in funds	(7,040)	(10,561)	(17,601)	(9,772)	(158)	(9,930)
Reconciliation of funds:						
Total funds brought forward	75,073	334,552	409,625	84,845	334,710	419,555
Total funds carried forward	68,033	323,991	392,024	75,073	334,552	409,625