ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

BEACON CHURCH HAVANT

CHARITY REG. NO: 1201717

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BEACON CHURCH HAVANT

TRUSTEES REPORT
FOR THE YEAR ENDED 31st MARCH 2026

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1201717
DATE OF REGISTRATION	25th January 2023
START OF FINANCIAL YEAR	1st April 2025
END OF FINANCIAL YEAR	31st March 2026
TRUSTEES AT 31ST MARCH 2026	P A Butcher S G E Waters J Bunday A P Jacobs C J Darmanin R J McMillan E K F Bunday The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing instrument.
LEGAL STATUS	Charitable Incorporated Organisation (CIO)
OTHER NAMES	Also operating as Beacon Food Bank, Beacon Housing and Beacon Lounge.
GOVERNING INSTRUMENT	Constitution dated November 2022
OBJECTS	1. The advancement of the Christian faith for the public benefit. 2. The relief of persons in conditions of financial need, or infirm for reasons of age, ill-health or disability.
CORRESPONDENCE ADDRESS	The Beacon 69 - 73 Meridian Centre Havant Hampshire PO9 1UN
PRIMARY BANKERS	The Cooperative Bank plc 1 Balloon Street Manchester M60 4EP
INDEPENDENT EXAMINER	K Gomes Independent Examiners Ltd The Grain Store, Hills Barns Appledram Lane South CHICHESTER West Sussex PO20 7EG

BEACON CHURCH HAVANT

TRUSTEES REPORT
FOR THE YEAR ENDED 31st MARCH 2026

Introduction

The objects of the charity, summarised on page 2, are currently worked out in distinct areas of activity as follows:

1. *The advancement of the Christian Faith for the public benefit in the Borough of Havant and elsewhere, as the Trustees from time to time may think fit, by any means whatsoever including (but not by way of limitation) the preaching and proclamation of the Christian Gospel, the teaching of Christian doctrine and principles, the pastoral care of Christian people and the production and distribution of the Bible, Christian literature, media products and other resources, by*:

    - The operation and activities of Beacon Church Havant as a local church in the Borough of Havant, including its salaried staff, and responsibility for the leased premises known as The Beacon, Meridian Centre, Havant, Hampshire.
    - The trading activities of 'Beacon Lounge'; a drop-in lounge in the church's premises selling refreshments, light lunches and a small selection of Christian books, cards and craft items.
    - Involvement with other local churches in the Borough of Havant and beyond.
    - Donations to other Christian organisations or ministries in the UK or overseas.

2. *The relief of persons who are in conditions of financial need, or who are infirm for reasons of age, ill-health or disability, by:*

    - The activities of a community project called 'Beacon Food Bank' which aims to provide free food hampers to those in genuine need in Havant Borough.
    - The activities of a community project called 'Beacon Housing' which aims to provide supported accommodation to people at risk of homelessness, in the Wecock Farm area of Havant Borough.
    - Donations to other organisations helping those in need within the Borough of Havant.

Organisation

Membership

There is no formal membership register. Regular attendance at meetings and commitment to the beliefs and work of the Church is regarded, informally, as qualifying for membership. Public meetings of the church and the activities of all community projects are open to all, regardless of faith, sex, race, sexual orientation or background.

Leadership

The following team provides spiritual leadership and direction for the Church:

- Chris Darmanin
- Karen Darmanin
- Simon Waters
- Ann Waters
- Mark Arnold
- Linda Arnold

Legal and formal responsibility for the Trust falls to the trustees, listed on page 2, two of whom are also members of the Leadership Team.

Review of the Year

2025/26 was a year of continued growth for the church both in membership and donations income. A further weekly community outreach event was started on Fridays in February 2026, and the use of the church's premises at The Beacon by other community organisations increased. Two Gift Days were held in the year, resulting in over £11,000 additional donations.

Beacon Food Bank saw demand decline for the second year running. Finances were much improved, following the staffing changes made at the start of 2025, and successful applications for grants totalling over £15,000 this year.

Beacon Housing continued to operate successfully with the house fully occupied almost continuously once again, and an additional one bedroom flat leased from November 2025 now in operation.

Organisation and Staff

At year end 10 part-time staff were employed as follows:

- in the church; one ministry post, one management post, one supervisor post for Beacon Lounge, two administrative posts, and one post to support outreach activities;
- in Beacon Food Bank; two supervisors (job shared), one assistant, and one Food Bank receptionist (on two days);
- in Beacon Housing; two Housing Managers (job shared).
  (NB 12 posts are listed as 2 employees perform 2 separate part-time roles)

Chris Darmanin continued to be employed as a church leader; the other church leaders served voluntarily.

Paul Butcher voluntarily took only 16% of his salary as Operations Manager in the year, in order to help restore the level of reserves which were depleted at the start of the year.

Unfortunately we had to release the Support Worker for Beacon Housing in August 2025 due to personal circumstances, although he remains involved in the project. Simon Waters, as a trustee, is fulfilling this role in a self-employed capacity until a permanent replacement is found.

At year end, 4 employees were members of pension schemes which are compliant with the Automatic Enrolment requirements. The other employees are not eligible for automatic enrolment but have been offered pension cover where applicable.

In addition to the main leadership team, a number of small teams oversee a number of activities of the church including the various outreach activities, the Worship Group and the Beacon Housing project.

Premises

The church continued to occupy two units in the Meridian Centre, Havant as its main premises, called 'The Beacon'. The larger unit is occupied at zero rent, but with a partial service charge contribution levied, whilst rent and service charge continue to be paid on the smaller unit, from which Beacon Lounge is operated. The current 5 year lease with Havant Borough Council expires in July 2028.

Beacon Food Bank has continued to occupy a separate unit in an empty retail unit in the Meridian Centre under a separate lease from Havant Borough Council at a small rent. The charity funds the electricity costs of this unit and has obtained a rates exemption from the council. As with The Beacon, a 5 year lease has been agreed, which expires in Julv 2028.

No significant capital investment was made in the premises this year.

The Beacon Housing project provides supported housing at a 4 bedroom house and 1 bedroom flat on the Wecock Farm estate which are both leased from another Christian housing charity (see next section). Both are 6 year leases, expiring in August 2026 for the house and November 2031 for the flat.

Community Involvement

Beacon Food Bank continued to help people facing hardship in the Borough of Havant on five mornings every week, generally by referral from other local community organisations or churches. 1,553 food hampers were provided during the year, a further decline of 11% on 2024/25. The average value of a hamper is estimated to be about £50, lower than recent years due to the increased number of single person hampers now being given out.

Beacon Lounge continued to provide a drop-in coffee lounge and café for 5 days a week with particular support to the lonely and elderly in the community, many of whom are regular customers. The lounge also acts as the collection point for Food Bank clients with a receptionist partly funded by the Food Bank. Sales increased by 8% compared to 2024/25.

The Beacon Housing project continued to provide supported housing to a number of men on the Wecock Farm estate who would otherwise be at risk of homelessness. A house is leased to us by another Christian charity called Green Pastures CBS Ltd.; once again this was fully occupied with 4 residents for most of the year. In November 2025 a new lease was started on a one bedroom flat. After some refurbishment, one resident was able to transfer from the house in December.
In addition to accommodation, pastoral and practical support is given to the tenants to help them with gaining employment and managing finances by a team involving members of several churches in the area. Income to the project comes primarily from housing benefits with a small rent supplement charged to each tenant.

A range of community outreach activities now operate from The Beacon during the week; a popular weekly Lunch Club, an 'Open Home' afternoon during term times, and a long running monthly Active Coffee Morning targeted at senior citizens. These were joined in February 2026 by 'The Welcome Room'; ; a weekly craft and games time aimed particularly at encouraging relationships for those living alone. This replaced the 'Fun Club' parent and toddler group which closed in October 2025 after running for 9 years.

The Beacon is also hired regularly by several other charitable or community organisations, including this year Citizens Advice and NHS-funded Social Prescribers.

A number of donations were made this year from the church's Local Community Fund to support activities on the Wecock Farm estate including mental health counselling, a youth café and pre-school equipment. In January 2026 it was decided to close this fund and transfer the balance to a new Community Projects Fund aimed primarily at growing the church's community outreach activities.
£700 was donated from Beacon Food Bank in the summer term of 2025 to support breakfast clubs in 4 local schools. Due to new government funding for these clubs this support was not continued into the 2025/26 school year.

Involvement With Other Churches

Relationships with a number of other local church leaders have developed through the year. The church also continues to be a member of Churches Together in Havant and Bedhampton.

Other local churches continue to support Beacon Food Bank both in terms of provision of volunteers and financial donations. The support team for the Beacon Housing project also includes members of other local churches.

Outside accountability and support for the church leadership team has continued to be provided by Mark & Anita Churchward, previously the leaders of Southend Christian Fellowship. Support to the Beacon Housing team is also provided by Green Pastures CBS including regional and national conferences which the team attend.

Support to UK and Overseas Ministries

Financial support has continued to be given to Aaron Lewis, a former church member working with Teen Street (a ministry of Operation Mobilisation) now based in Germany; to 'New Generation International', a charity supporting the development of a church in the Campina area of Romania; and to Mark & Anita Churchward (see above).

Safeguarding of Children and Adults at Risk of Harm

The charity operates a documented Safeguarding Policy which was in the process of a significant update at year end, as it was last updated in October 2021. The church is a member of 'thirtyone:eight', formerly known as the Churches Child Protection Advisory service (CCPAS). DBS clearances are maintained for all church members who are working with children, young people or adults with care or support needs. The Safeguarding policy is overseen by a church member with experience in this field.

Commentary on the Statement of Financial Activities

Income and Expenditure

Excluding the PIP/UC funds received by Beacon Housing, total income increased this year by 14.6% to £252,812. Gifts and donations income, including Gift Aid repayments rose by 5.5% and there were significant increases in Outside Bookings income, Events income and Grant income to Beacon Food Bank.

Total expenditure, excluding PIP/UC payments, was 6.5% lower than 2024/25 at £236,274. Administration costs were down 6.8% and Beacon Food Bank expenditure was down 25% following staffing changes. However, Beacon Housing expenditure increased by 20% reflecting the addition of a new property and tenant.

Restricted funds (see Note 5) comprise the Beacon Food Bank and Beacon Housing project funds, the PIP/UC fund held for two Beacon Housing tenants and a fund to hold other restricted gifts and fees which are directly passed on.

Balance Sheet

Fixed assets value decreased by 13% in the year to £4,950 after £2,792 was spent on additions. Net current assets increased by 17% leaving total funds at year end 15% up at £129,968; comprising £98,568 in Restricted Funds (up 2%) and £31,400 in Unrestricted funds (up 90%).

VAT

All figures take account of VAT. Although relevant business income remains well below the VAT threshold, the Charity has registered for VAT voluntarily.
VAT is levied on relevant sales from Beacon Lounge.
VAT is recovered on relevant purchases by Beacon Lounge, and on the lease costs of the small unit at the Meridian Centre which are apportioned according to floor space usage (50%) and the ratio of public to church usage of Beacon Lounge, as agreed with HM Revenue & Customs in 2013. This ratio was calculated at 94% in 2025/26.

Reserves Policy

Apart from statutory redundancy payments, the Charity's current liabilities are mostly short-term in that property leases at the Meridian Centre and contracts of employment are on one month's notice of termination.
Both property leases for Beacon Housing are on 12 months notice meaning a maximum liability of £26,106. In reality the lessor, Green Pastures CBS Ltd., would sell the property on early termination of the lease in less than 6 months reducing the likely liability by 50%.

The total liability from these items at end of 2025/26 has been calculated as about £20,200 to Unrestricted funds, £4,800 to Beacon Food Bank and £22,300 to Beacon Housing (both Restricted funds).

The level of Unrestricted funds was £31,400 at year end which represents about 3 months of normal operation, and is above the liability level noted above.
In Restricted funds, the fund total at year end for Beacon Food Bank of £39,150 represents about 10 months of normal operation and many times the liability noted above; the fund total at year end for Beacon Housing of £40,355 represents about 9 months of normal operation and is nearly 2 times the liability noted above.

BEACON CHURCH HAVANT

TRUSTEES REPORT continued
FOR THE YEAR ENDED 31st MARCH 2026

Trustees' Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. 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.

The trustees pay due regard to the Charity Commission's requirements on public benefit before deciding on new activities or projects the charity should undertake.

Signed on behalf of the trustees by P Butcher, ... P Butcher .....

Date: ..... 30/10/2026 .....

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees and members of Beacon Church Havant on the accounts for the period ending 31st March 2026 set out on pages 9 to 19.

Respective Responsibilities of Trustees and Examiner

The Charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act), and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 144 of the Act.
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees' requirements:
   - to keep accounting records in accordance with section 130 of the Act; and
   - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Act and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities.

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K Gomes FCIE, MAAT
Independent Examiners Ltd
The Grain Store, Hills Barns
Appledram Lane South
CHICHESTER
West Sussex
PO20 7EG

Date: 3.11.26

BEACON CHURCH HAVANT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2026

	Notes	Unrestricted Funds	Restricted Funds	**TOTAL 2025/26**	**TOTAL 2024/25**
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and Legacies	3a	116,294	34,665	150,959	143,134
Trading Activities	3b	-	-	-	-
Investments	3c	79	1,170	1,249	1,627
Charitable Activities	3d	21,262	78,798	100,060	75,261
Other Income	3e	350	10,823	11,173	6,289
TOTAL INCOME		**137,986**	**125,456**	**263,442**	**226,311**
EXPENDITURE ON:					
Raising Funds	4a	-	120	120	-
Charitable Activities	4b	126,634	119,601	246,235	258,360
TOTAL EXPENDITURE		**126,634**	**119,721**	**246,355**	**258,360**
NET INCOME/ (EXPENDITURE)		11,351	5,735	17,086	(32,049)
Revaluation of Stock	2	(46)	-	(46)	97
Transfer Between Funds	5	3,588	(3,588)	-	-
Total Funds Brought Forward		16,507	96,421	112,928	144,880
TOTAL FUNDS CARRIED FORWARD		**31,400**	**98,568**	**129,968**	**112,928**

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 12 to 19 form part of these financial statements.

BEACON CHURCH HAVANT

BALANCE SHEET
AS AT 31st MARCH 2026

	Notes	Unrestricted Funds £	Restricted Funds £	31-Mar 2026 Total £	31-Mar 2025 Total £
Fixed Assets					
Tangible assets	2	3,888	1,061	4,950	5,700
Current Assets					
Stock		875	-	875	921
Cash at bank and in hand	6	26,414	100,255	126,669	107,697
Debtors: due within one year	7	4,989	944	5,933	7,226
Debtors: due in more than one year	8	-	-	-	-
Total Current Assets		**32,278**	**101,199**	**133,477**	**115,844**
Creditors: due within one year	9	4,766	3,692	8,458	8,616
NET CURRENT ASSETS		27,512	97,507	125,019	107,228
TOTAL ASSETS less current liabilities		**31,400**	**98,569**	**129,968**	**112,928**
Creditors: amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		**31,400**	**98,569**	**129,968**	**112,928**
Funds of the Charity					
Unrestricted funds		31,400	-	31,400	16,507
Restricted funds		-	98,568	98,568	96,421
Total Funds		**31,400**	**98,568**	**129,968**	**112,928**

Approved by the trustees on 30/10/2026 and

Signed on their behalf by P Butcher, P Butcher, trustee

BEACON CHURCH HAVANT

NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31st MARCH 2026

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The Charity has claimed exemptions available in Section 1a of FRS 102 not to prepare a cash flow statement since it is a small charity.

Voluntary income is received by way of donations and gifts. It is shown in full in the Statement of Financial Activities, when received. Gifts in kind are valued at their estimated value to the organisation and are included under the appropriate headings.

Intangible income is valued and included in income to the extent that it represents goods or services where another party is bearing the financial cost and the benefit is quantifiable. Where it is difficult or not possible to quantify the benefit, or where there is no financial cost borne by another party (e.g., volunteers), the accounts do not include the intangible income.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are received.

Restricted funds are to be used for specified purposes as required by the donor. Expenditure which meets these criteria is allocated to the relevant fund. Income derived from these funds is retained within the funds concerned. Designated funds are unrestricted funds which the trustees have designated to be used for a specific purpose. Where these funds yield investment income, this is available for general purposes. Unrestricted funds are funds which are not designated or restricted.

There has been no change to the accounting policies (Valuation rules and methods of accounting) since last year.

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives at the rate of 25% on the straight line basis.

2. TANGIBLE FIXED ASSETS

		Restricted		Unrestricted			Total
		Beacon Food Bank	Beacon Housing	Sundry Equipment	Computer Equipment	Fixtures & Fittings	
		£	£	£	£	£	£
EQUIPMENT							
Cost	31-Mar-25	4,710		33,514	4,892	38,010	81,126
Disposals							0
Additions		440	379	1,496	7	470	2,792
Cost at	31-Mar-26	5,150	379	35,010	4,899	38,480	83,919
Depreciation	31-Mar-25	3,771		32,057	4,832	34,766	75,426
Disposals							0
Charge		602	95	1,049	29	1,768	3,543
Depreciation at	31-Mar-26	4,373	95	33,106	4,861	36,534	78,969
Net Book Value	31-Mar-26	**777**	**284**	**1,904**	**38**	**1,946**	**4,950**
Net Book Value	31-Mar-25	939	0	1,457	60	3,244	5,700

3. INCOME AND ENDOWMENTS FROM:

	Note	Unrestricted Funds £	Restricted Funds £	**TOTAL 2025/26** £	**TOTAL 2024/25** £
a) Donations and Legacies					
Gifts and Donations	5,14,16	96,230	31,781	128,010	123,630
Income Tax Repayments	14	20,064	2,884	22,949	19,504
Special Offerings	5		0	0	0
		116,294	**34,665**	**150,959**	**143,134**
b) Trading Activities		**0**	**0**	**0**	**0**
c) Investments					
Bank Interest		79	1170	1249	1627
		79	**1,170**	**1,249**	**1,627**
d) Charitable Activities					
Fundraising	14 & 16	1,183	506	1,689	2,164
Outside Bookings		4,585		4,585	1,907
Fees Received			4,279	4,279	3,642
Children's Groups Fees		537		537	1,040
Events Income		8,158		8,158	3,359
Beacon Lounge Sales		6,800		6,800	6,303
Beacon Food Bank	14 & 15		15,600	15,600	5,000
Beacon Housing	16		58,413	58,413	51,846
		21,262	**78,798**	**100,060**	**75,261**
e) Other Income					
Miscellaneous Income		350	193	543	630
Beacon Housing PIP/UC Income			10,630	10,630	5,659
		350	**10,823**	**11,173**	**6,289**

4. EXPENDITURE ON:

	Note	Unrestricted Funds £	Restricted Funds £	**TOTAL 2025/26** £	**TOTAL 2024/25** £
a) Raising Funds					
Beacon Food Bank			120	120	0
		0	**120**	**120**	**0**
b) Charitable Activities					
Administration:					
Catering Supplies		505		505	377
Cleaning and Household		3,116		3,116	3,173
Hire of Equipment		504		504	707
Insurance		993		993	951
Printing and Photocopying		503		503	844
Repairs and Renewals		2,881		2,881	3,013
Stationery and Postage		113		113	165
Subscriptions and Licences		2,191		2,191	2,243
Telephone & Internet		748		748	849
Training		100		100	184
Bank Charges		86		86	61
Establishment		39,872		39,872	42,917
Hire of Premises		0		0	0
Staff Costs	11	53,944		53,944	54,847
Staff & Volunteer Expenses		1,514		1,514	228
Gifts to Staff & Volunteers		213		213	542
Events Costs		4,475		4,475	2,040
Outside Bookings Costs		5		5	196
Parent & Toddler Group		36		36	120
Gifts Made:					
Local Community Gifts		810		810	260
Ministry Gifts to Individuals		2,400		2,400	2,950
Ministry Gifts to Organisations		850		850	800
Special Offerings	5		0	0	0
Other Gifts to Individuals	5		0	0	350
Church Ministry:					
Catering		556		556	1,093
Alpha Courses & Outreach Activities		608		608	479
Staff Expenses		1,068		1,068	1,013
Visiting Ministry		716		716	149
Youth and Children's Work		0		0	31
Other		1,376		1,376	1,544
Beacon Lounge: Cost of Sales		3,009		3,009	2,192
Beacon Food Bank: Operation Costs	14		27,726	27,726	32,413
Beacon Food Bank: Payroll Costs	11 & 14		21,506	21,506	33,715
Beacon Housing: Operation Costs	16		48,937	48,937	39,871
Beacon Housing: Payroll Costs	11 & 16		7,626	7,626	7,373
Beacon Housing PIP/UC Payments			10,081	10,081	5,560
Girls In School Project (Kibera)			0	0	5,753
Fees Paid			3,376	3,376	4,734
Other Expenditure		105		105	22
Depreciation (General)		2,846		2,846	3,789
Accounts Examination		491	349	840	810
		126,634	**119,601**	**246,235**	**258,360**

5. RESTRICTED FUNDS

	Note	Balance 01-Apr 2025 £	Income £	Expenditure £	Transfers Between Funds £	Balance 31-Mar 2026 £
Beacon Food Bank	14	40,914	51,338	49,514	(3,588)	39,150
Beacon Housing	15	38,081	59,023	56,750	-	40,355
Beacon Housing PIP/UC Fund		17,648	10,630	10,081	-	18,196
Restricted Gifts & Fees		(222)	4,465	3,376	-	867
		96,422	**125,456**	**119,721**	**-3,588**	**98,568**

Beacon Food Bank: provides funds for free food hampers and other emergency food support for people in genuine need in the Havant Borough area.

Beacon Housing: provides supported housing for men at risk of homelessness on the Wecock Farm estate.

Beacon Housing PIP/UC Fund: holds Personal Independence and/or Universal Credit payments on behalf of two of the residents of the Beacon Housing project on request of DWP.

Restricted Gifts & Fees: the receipt and forwarding of fees and designated donations made by church members for individuals or other ministries.

6. CASH AT BANK AND IN HAND

	Unrestricted Funds	Restricted Funds	Total 31-Mar-26	Total 31-Mar-25
General:				
Current Account	25,032	867	25,899	7,874
Cash in Hand	261	-	261	268
Lunch Club Cash In Hand	630	-	630	220
Beacon Lounge:				
Cash in Hand	491	-	491	779
Beacon Food Bank:				
Current Account	-	10,254	10,254	2,603
Cash in Hand	-	275	275	118
Savings Account (95 days)	-	27,783	27,783	37,103
Beacon Housing:				
Current Account	-	6,765	6,765	15,459
Savings Account (95 days)	-	16,113	16,113	25,623
Investment Bond (2 years)	-	20,000	20,000	-
Beacon Housing PIP/UC Funds:				
Current Account		8,079	8,079	17,648
Savings Account (95 days)		10,117	10,117	-
	26,414	**100,255**	**126,669**	**107,697**

7. DEBTORS AND PREPAYMENTS: AMOUNTS BECOMING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-26 £	Total 31-Mar-25 £
Trade Debtors	466	-	466	222
Income Tax Recoverable	3,951	761	4,712	4,667
VAT Recoverable	312	-	312	367
Beacon Housing Energy Account	-	-	-	137
Church Energy Account charge to be refunded	260	-	260	-
Deposits not cleared at bank	-	140	140	1,310
Refund due to Beacon Food Bank from Church (supplies)	-	43	43	80
Donations owed to Beacon Food Bank by Church	-	-	-	156
Closing Donation owed to Girls in School fund	-	-	-	288
	4,989	**944**	**5,933**	**7,226**

8. DEBTORS AND PREPAYMENTS: AMOUNTS BECOMING DUE IN MORE THAN ONE YEAR

The Charity has no debtors or prepayments becoming due in more than one year.

9. CREDITORS: DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-26 £	Total 31-Mar-25 £
Pension Contributions	282	100	383	273
Independent Examiners Fees	491	349	840	810
Tax and Social Security	545	-	545	476
Beacon Housing Energy Account	-	73	73	-
Refund due from Church to Beacon Food Bank (supplies)	43	-	43	80
Donations owed from Church to Beacon Food Bank	-	-	-	156
Trade Creditors	3,405	3,170	6,574	6,821
	4,766	**3,692**	**8,458**	**8,616**

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

	0	**0**	**0**	**0**

11. STAFF COSTS AND NUMBERS

	2025/26	2024/25
	£	£
Gross Wages and Salaries	80,166	93,257
Employer's National Insurance Costs	0	0
Employer's Pension Contributions	2,910	2,678
	83,076	**95,935**

The Charity operates payroll under a PAYE scheme.
No employees received emoluments in the range of £50,000 to £60,000.
Equivalent full time employees who were engaged in each of the following activities at year end:

	31-Mar-26 TOTAL	31-Mar-25 TOTAL
Activities in furtherance of organisation's objects	2.8	2.9
Fundraising Activities	0	0
	2.8	**2.9**

12. TRUSTEES AND OTHER RELATED PARTIES

Salaries and Expenses paid to trustees and related parties were as follows:

	Net Salary	Training/ Conference	Entertain-ment	Travel & Subsistence	Employer Pension	Service Fees	TOTAL 2025/26
	£	£	£	£	£	£	£
P Butcher	1,225	-	-	-	-	-	1,225
C Darmanin	22,002	-	484	247	1,177	-	23,911
K Darmanin	6,069	-	-	337	-	1,023	7,429
A Waters	4,440	150	-	185	-	-	4,775
S Waters	-	150	79	20	-	945	1,194
Total Paid	**33,737**	**300**	**564**	**789**	**1,177**	**1,968**	**38,534**

Two trustees and two related parties received benefits as detailed above, of which entertainment, travel & subsistence expenses were reimbursements. No other payments were made to trustees or any persons connected with them during this financial period.
No material transaction took place between the organisation and a trustee or any person connected with them.

A total of £37,764 was donated to the charity by the trustees and related parties. (2024/25: £38,020)

13. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining sufficient free reserves, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The level of free reserves has remained steady this year and budgets are being set to ensure reserves remain at a sustainable level.
The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. BEACON FOOD BANK	2025/26	2024/25
	£	£
INCOME		
Fundraising	320	1,270
Gifts and Donations	31,661	33,815
Grants	15,600	5,000
Income Tax Repayments	2,884	2,625
Other Income	193	120
	50,658	**42,830**
EXPENDITURE		
Food and Sundries	18,138	20,606
Gifts to Other Organisations	700	1,760
Gifts to Volunteers	241	272
Fundraising Costs	120	-
Administration:		
Depreciation	602	697
Mobile Phone	138	129
Publicity and Printing	110	88
Repairs and Renewals	613	1,057
Stationery and Postage	14	2
Other Expenditure	63	23
Storage Unit:		
Electricity	930	1,119
Rent	4,800	5,200
Staff & Volunteer Expenses	1,377	1,460
Payroll: Staff	21,506	33,715
	49,352	**66,128**

The income above does not include donations of food and personal hygiene items which significantly add to the financial donations in value. At present the charity is not able to place reliable valuation on these donations.

15. GRANTS

Grants provided during the year 2025/26 for Beacon Food Bank:

	Balance 01-Apr 2025	Income	Expenditure	Balance 31-Mar 2026
	£	£	£	£
Hampshire County Council	1,670	13,500	13,650	1,520
(Household Support Fund)				-
ASDA Foundation	-	600	600	-
Hendy Foundation	-	1,000	1,000	-
Hampshire CC Councillor Fund	-	500	-	500
	1,670	15,600	15,250	2,020

16. BEACON HOUSING	2025/26 £	2024/25 £
INCOME		
Gifts and Donations	120	70
Housing Benefit Income	56,811	50,748
Rent Supplement Income	1,602	1,097
	58,533	**51,916**
EXPENDITURE		
House Leases Rent	34,439	26,107
New House Set-up Costs	2,725	-
Houses Maintenance	1,205	1,741
Houses Running Costs	6,656	6,509
Housing Team Costs	765	726
Staff & Volunteer Expenses	1,907	2,542
Payroll: Staff	7,626	7,373
Support Worker Fees	945	1,485
Gifts to Tenants	201	762
Depreciation	95	-
	56,563	**47,244**

17. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

18. ANNUAL COMMITMENTS

The charity has no annual capital commitments but does have obligations regarding leased premises:

- 5 year operating leases for two units in the Meridian Centre agreed with Havant Borough Council, the current owners of the Centre, commencing July 2023.
- a 6 year lease on a 4 bedroom house on the Wecock Farm estate to provide supported housing, agreed with Green Pastures CBS Ltd. in August 2020 (by the previous Trust).
- a 6 year lease on a 1 bedroom flat near to the Wecock Farm estate to provide supported housing, agreed with Green Pastures CBS Ltd. in November 2025.

Details of the leases are provided in the trustees' report.