

Beeston Free Church Nottingham

Trustees Annual Report and Financial Statements April 2025 - March 2026

Overview

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2026. It contains the following items:

- The annual report of the charity explains the activities undertaken in the year, how the charity met its public benefit objectives and the way the church is managed.
- The annual financial report for the financial year ended 31st March 2026, the required statements and notes to the accounts.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102.

Reference and administrative details

Charity Name: Beeston Free Church Nottingham
Registered Charity Number: 1160335
Charity's principal address: Salthouse Lane, Beeston, Nottingham, NG9 2FY

Names of the trustees who manage the charity and their dates of appointments or resignation if not serving for the full reporting period:

George Hawkins		Resigned August 2025
Rebecca Thomas	Church Secretary	Resigned July 2025
Stuart Barlow	Chair of trustees and Chair of elders	
Peter Andrews	Church Secretary	Appointed July 2025
Chris Wilson	Treasurer	
David Bish		
James Taylor		Resigned July 2025
Chris Pinnington		
Matthew Priestland		Resigned December 2025
John Johnson		
Crian Wilson		
Gareth Burr		Appointed July 2025
Greg Nelson		Appointed July 2025
Malcolm Dunkley	Chair of Employment Group	Appointed July 2025
Matt Roberts		Appointed July 2025
Rachel Mills		Appointed July 2025
Rob Strange	Chair of Compliance Group	Appointed July 2025
Tracy Adair		Appointed July 2025
Andy Weatherley		Appointed August 2025

Names and addresses of advisers:

Accountant: Wyatt & Co, 125 Main Street, Garforth, Leeds, LS25 1AF

Bankers: CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4TA
Kingdom Bank, Media House, Padge Road, Beeston, Nottingham NG9 2RS
Nationwide Building Society, Kings Park Road, Moulton Park, Northampton, NN3 6NW
United Trust Bank, 1 Ropemaker Street, London, EC2Y 9AW

Legal: Edward Connor Solicitors, 10 The Point, Market Harborough, LE16 7QU

Names of senior staff members:

George Hawkins retired as Senior Minister in July after ten years in post. Andy Weatherley started as Senior Minister in August. He leads the elders and the staff team. Rebecca (Becky) Thomas stepped down as Operations Manager in July after many years' faithful service, to take on a new role elsewhere. Peter Andrews started as Operations Manager in August, and has day to day responsibility for compliance matters. He took over as Church Secretary in July. The trustees are grateful to George and Becky for many years' faithful service and are excited about Andy's appointment, alongside other new staff.

People

The trustees are delighted that Abigail Nelson was recruited as Youth, Children and Families worker from August 2025. They are looking forward to see what God will do through her oversight of this area.

Chris Wilson serves as church treasurer with responsibility for the supervision and oversight of the work of the operations manager and finance officer relating to financial reporting and management. The trustees are very grateful to Chris for his work in this area.

Throughout the bulk of this financial period, Laura Perbet was seconded to Beeston Free from Rylands Community Church for 1 day per week to provide Biblical Counselling. At the end of the financial period, Laura ceased to be employed by Rylands Community Church and now works independently. Trustees have approved budget for Laura to continue this work for Beeston Free. The trustees are very grateful to Laura for her work in this area.

Crian Wilson serves as a maintenance volunteer, carrying out maintenance and repairs to the church building. The trustees are very grateful to Crian for his work in this area.

Owing to the generous notice period given by outgoing staff, and the number of trustees reaching retirement through natural rotation, the church has been aware for some time that this year would be one of significant change for both the staff and trustee teams. We are grateful for God's goodness in being able to plan for this transition and manage it well.

Structure, governance and management

Beeston Free Church Nottingham is a Charitable Incorporated Organisation (CIO) registered in February 2015.

The church is governed by a Constitution and Rules. The church is a member of the Fellowship of Independent Evangelical Churches ("FIEC") and the Midlands Gospel Partnership, but is fully independent in governance.

Church membership

Church membership is open to Christians who are willing to be in active partnership with the church in the work of the gospel. At the year-end church membership stood at 266. The church members typically meet 4 times per year to consult on decisions.

Organisational structure

The church membership elects, from its number, individuals to serve as church officers, who form the trustee body. These officers are Elders, Deacons, a Church Secretary and a Treasurer. The elders and

deacons are appointed for a term of three years, which can be renewed for a further three years before a period of at least a year must pass before the individual becomes eligible to stand again. The Secretary and Treasurer are appointed annually by the church members.

All trustees receive an induction on appointment, with content based on our policies. They receive ongoing training at least annually on a range of topics, which include safeguarding, governance, finance and many other areas. We have a large suite of policies supporting trustees and the role that they play. These policies are reviewed regularly.

The trustees meet at least four times each year as a full group. They have overall responsibility for the operation and leadership of the church. The trustees draw up policies and procedures within which they and the staff operate and make decisions. The trustees delegate much of the day to day responsibilities to the church staff team. Delegation of responsibilities to committees is reviewed annually.

The Elders are responsible for the doctrinal integrity, policy and strategy of the church and meet regularly to discuss these issues. They also have a number of other responsibilities delegated to them by the trustees, including membership and proposing the appointment of officers to members. Three sub-committees of trustees meet regularly under delegated authority. The groups cover Employment, Property and Compliance and Finance. They meet at least once per term, and their decisions and input feed into meetings of the full trustee group.

The Employment Committee does not include paid trustees or their connected persons. It considers all matters related to employment and other areas where paid or connected trustees may have a conflict of interests. They are responsible for setting staff remuneration and pay, which is linked to external pay scales, with reference to the church's Remuneration Policy.

Staff

The church employs a number of staff; during the year the staff team has been:

- | | |
|-------------------|--|
| • George Hawkins | <i>Senior Minister (retired August 2025)</i> |
| • Dave Bish | <i>Associate Minister</i> |
| • James Taylor | <i>Assistant Minister (resigned July 2025 to take up another post)</i> |
| • Anne Macgregor | <i>Women's Ministry Coordinator</i> |
| • Becky Thomas | <i>Operations Manager (resigned July 2025)</i> |
| • Ele Hawkins | <i>Communications Co-ordinator (resigned February 2026)</i> |
| • Ruth Evans | <i>Finance Officer</i> |
| • Becka Edwards | <i>Operations Assistant (fixed term contract ended August 2025)</i> |
| • Julie Goddard | <i>Operations Assistant</i> |
| • Andy Weatherley | <i>Senior Minister (started August 2025)</i> |
| • Peter Andrews | <i>Operations Manager (started August 2025)</i> |
| • Abigail Nelson | <i>Youth, Children and Families Worker (started August 2025)</i> |

Trainee scheme

During the year the church employed a number of ministry trainees. They are involved in a wide range of ministry and practical tasks around the church, alongside receiving theological training, run by the Midlands Gospel Partnership Training. In the 2024-25 academic year Joy Roberts, Abigail Stanway and Catrin Akrill served as trainees. In the 2025-26 academic year, Joy Roberts and Abigail Stanway served for a second year, and were joined by Katrina Lam.

Objectives and Activities

We are a large community-based church, focused on serving all ages. The church is a member of the FIEC and has adopted the FIEC's Basis of Faith as the theological basis of its work.

The church's activities involve the promotion of our beliefs, reaching out to our community and beyond, providing care and sharing our faith. The trustees of Beeston Free Church Nottingham confirm they have had regard for the Charity Commission's guidance on public benefit and believe they have met the legal requirement of s17 of the Charities Act 2011.

Objectives

The charitable objectives are:-

- 1) The advancement of the Christian faith in accordance with the basis of faith primarily but not exclusively within Beeston, Nottinghamshire and the surrounding neighbourhood; and
- 2) Such other charitable purposes as shall, in the opinion of the charity trustees, further the work of the church.

Aims

Our vision: Glorifying God through lives transformed by the gospel

Our values: Loving God, loving the gospel, loving people

Our mission: We are involved in Christian ministries with a local, national and international focus.

Activities that further the Charity's objectives

Use of the Church Building

The church building on Salthouse Lane, Beeston is a strategic asset, used in a wide variety of ways to support the work of the church, with members of the community welcomed into the building for many of our activities.

Sundays

On Sundays our worship services include music, singing, praying and preaching. Congregations have continued to grow as they have for many years. Activities for children take place alongside the morning services and are also growing. Morning and evening services have continued to be streamed online for those unable to attend in person.

From time to time special events make full use of the church building for both meetings and meals. On Sunday evenings during term time, a group for students from both universities in our city meets for food, Bible study and reflection.

Weekdays

The church is in use almost every morning and evening, for activities including:

- Children's and youth groups for 5-18 year olds on weekdays.
- A community group for children under 5 and their carers.
- Activities and groups for both UK and international students.
- English classes for those in the local area whose first language is not English - this activity is growing year on year and now supports a "food table" to provide for basic needs.
- A range of teaching courses for those seeking to learn more about the Christian faith.
- A group for older members of the local community.
- An extensive programme of bible study groups, social groups and training involving the volunteers who lead and support these groups

Many other events take place in the church building throughout the year including holiday activities for the retired and for children, courses about subjects such as money management and the Christian faith, social evenings with food and speakers, and conferences and special events for Christmas and Easter.

A number of events were hosted to support churches and Christian organisations locally, regionally and nationally.

Raising Awareness and understanding our faith

Communicating our faith is a key part of our activities as a church. Many of our activities seek to provide opportunities for those in the local community and beyond to hear the gospel and build the faith of those who believe. At the centre of all we do as a church is the teaching of the Bible and encouragement of faith in Jesus Christ.

Some of the ways this has been done over the past year include:-

- Sunday services: services take place each Sunday, at 9:15am, 11:15am and 6:30pm. Alongside the morning services, there are groups for children aged 0-14.
- Each week a large number of Bible study groups meet, in the church building and in local homes.
- Weekly activities for children and young people aged 0-18, from the church and the local community, provide care, teaching and fun activities.
- Throughout the year groups meet together to work through courses such as Hope Explored to help explain our faith to those who are interested.

Encouraging Mission and Outreach

Beeston Free Church Nottingham remains committed to being outwardly focused, sharing our faith within the local community, more broadly in the UK, and through supporting international mission.

Outreach events are held throughout the year, both in the church building and elsewhere in the local area, to which the congregation are encouraged to invite friends and family. This has included social evenings, a summer holiday club for children, a holiday activities day for the retired and special Christmas and Easter services.

Work amongst internationals is a large part of the work of the church – particularly students from the University of Nottingham and NTU. A variety of groups and activities for international students and their families meet in the church building each week. Day trips and weekends away are also organised regularly.

We continue to support a number of mission partners and associates, working in the UK and internationally and have established relationships with a number of mission organisations including UFM, AIM and SIM.

Grant making

One of the ways in which the church fulfils its charitable purposes is through the making of grants to projects which seek to advance the Christian faith within local communities and across the world. The trustees are committed to carrying out due diligence to ensure that funds are applied in accordance with the charity's charitable purposes and funds are not knowingly used for money laundering, terrorist financing or bribery. Grant agreements are in place with all individuals and organisations, setting out the level of support and review periods.

Volunteers

The large number of volunteers within the church help in every aspect of the church's work. The majority of our members and many of the congregation partner together in our ministries and in practical ways. The members and congregation of the church give several hundred volunteer hours each week. The trustees are very grateful for this and recognise that without this the majority of the church's activities could not take place.

Achievements and performance

The church has continued its programme of regular services and Bible teaching on a Sunday along with a number of support activities during the week.

The church supports a number of local, national and international initiatives to care for those in need and to advance the Christian faith.

We are grateful that a number of community ministries continue to grow.

We are especially grateful for God's provision during a time of significant change for the church. Our outgoing senior minister had given generous notice of his retirement, and this allowed for an orderly recruitment of his successor. Our previous, long serving, Operations Manager also gave generous notice of her moving to a role at the FIEC, which again allowed for an orderly recruitment and handover to her successor. All of the new Senior Minister, Operations Manager and Youth, Children and Families Worker, started on the same day.

Our Sunday services remain at capacity and we expect to plant a church in the future, likely in partnership with other local churches.

Financial review

Analysis of income

The income of the church is primarily donations from church members and those associated with the church. Donations to the general fund were £497k, a substantial increase on the previous year (£424k), following an emphatic response to a call for increased giving, and including a legacy gift of £35k.

Other income included £5k given by other charities, £24k from activities of the church such as weekends away, conferences and book sales, £17k for staff secondment & use of building, and £6k paid in interest. Total income to the general fund was £585k (£481k 2024-25).

Analysis of Expenditure

Total costs to the general fund were £535k (£515k 2024-25).

£14.5k from the Trainee training fund was spent on salaries as a contribution to the costs of their time training.

In the financial year 2025-26 there was a surplus of £50k to the general fund. (2024-25 £10k deficit)

Reserves

The trustees set an agreed budget each financial year. The operations manager has authority, with relevant consultation with the Treasurer, to work within this budget. Any expenditure outside the budget must be brought before the trustees.

The trustees plan to hold the equivalent of two - three months funds in reserve in cash at the bank and in interest bearing deposit accounts.

The trustees manage the finances of the church to ensure that the financial support of the members and other givers is used to further the charitable purposes of the church. Where the reserves of the church rise above the targeted level the trustees will take action to use the surplus in connection with those purposes. If the trustees know of future costs that justify higher than the policy level of reserves these will be explained in the management accounts, the year end report, and will be reported to the church meeting.

At the end of the 2025-26 financial year the general fund reserve fund stood at £244k (excluding £105k of fixed assets). This is equivalent to 5.47 months cover for the general fund expenses (of £45k per month).

Trustees are aware that reserves have been above target level for some time, and are working to reduce reserves over time through sustainable increased spend to further the church's gospel objectives.

As part of this, the trustees have agreed a deficit budget for the 2026/2027 financial year to reduce the reserves towards the target level.

Budget 2026-2027

The budget for 2026-2027 was approved by members at the March 2026 church members meeting.

Income to the general fund for 2026/27 is forecast to be £527k. This comprises donations of £511k and other income of £16k.

Spending from the general fund for 2026/27 is forecast to be £575k. This comprises of: staff costs of £380k, International and UK mission costs of £66k, Ministry of Beeston costs of £31k, Property and utilities costs of £32k, administration and repair costs of £19k, property development costs of £13k and other costs of £34k. This includes increased investment in a part-time minister in training position, which is on a fixed term basis, and an increase in other gospel work, notably around evangelism and evangelistic events.

Spending will exceed income by £48k. This is seen as being sustainable and working towards reducing reserves to target levels. Reserves are still budgeted to be above target reserve levels at year end.

Investment Policy

No long-term investments are held by the church as the trustees believe the church's ongoing giving and income is very stable and the trustees consider that it would be possible to take fundraising or cost saving action in good time should it be necessary.

The church's reserves are held in interest bearing instant access or short notice deposit accounts with reputable financial institutions.

Fundraising

The church is dependent on donations from its members and wider congregation; information is shared with members on a regular basis about the financial position of the church enabling givers to make informed decisions about future giving. No external fundraisers are used.

Risks and uncertainties

The church, and its trustees, are potentially at risk from a number of sources. These risks are managed so as not to expose them to undue risk and trustees are kept informed so that they are able to deal with any situations that may arise. Risks are assessed and mitigated against on an ongoing basis. The annual risk analysis was completed in February 2026.

Plans for the future

In the year ahead the elders are reviewing some of our processes for decision making and longer-term planning as we acknowledge the trustee body is currently very large. The church has a desire to be involved in church planting and continue to pray to that end. The Church Day away will focus on the culture of a healthy church as we consider our identity as the bride and body of Christ. The Away Day will also be a good opportunity to celebrate 80 years of ministry from our current building. The church elders are also planning to utilise new resources for outreach and evangelism, reshaping some of the services to include children more, launch a programme for training future leaders, as well as map out how decisions are made with a view to delegating more leadership strategy to lay leaders. Our On Track training series will look at how we resource people through every stage of life, as well as training younger speakers.

**Independent Examiner's Report to the Trustees of
Beeston Free Church Nottingham ('the CIO')
For the Year Ended 31 March 2026**

I report to the Charity Trustees on my examination of the accounts of the CIO for the year ended 31 March 2026.

Responsibilities and Basis of Report

As the Charity Trustees of the CIO 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 CIO's accounts carried out under Section 145 of the Act. In carrying out my examination I have followed all applicable directions given by the Charity Commission under Section 145(5)(b) of the 2011 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, which is one of the listed bodies.

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 as required by Section 130 of the Act; or
2. The accounts do not accord with those records.
3. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I confirm that there are no matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



26/06/2026

Dated

.....
Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street, Garforth, Leeds, LS25 1AF

**Statement of Financial Activities
For the Year Ended 31 March 2026**

	<u>Note</u>	<u>Unrestricted Funds 2025/26 £</u>	<u>Restricted Funds 2025/26 £</u>	<u>Total Funds 2025/26 £</u>	<u>Unrestricted Funds 2024/25 £</u>	<u>Restricted Funds 2024/25 £</u>	<u>Total Funds 2024/25 £</u>
Income							
Donations and Legacies	3	537,912	13,920	551,832	428,994	40,639	469,633
Activities for Generating Funds		-	-	-	-	-	-
Investment Income		6,077	-	6,077	7,510	-	7,510
Charitable Activities	4	41,316	1,583	42,899	44,523	1,622	46,145
Total Income		<u>585,305</u>	<u>15,503</u>	<u>600,808</u>	<u>481,027</u>	<u>42,261</u>	<u>523,288</u>
Expenditure							
Charitable Activities							
Operation of Beeston Free Church	5						
Nottingham and delivery of Mission Costs		535,511	19,434	554,945	514,998	58,980	573,978
Cost of Raising Funds		-	-	-	-	-	-
Total Expenditure		<u>535,511</u>	<u>19,434</u>	<u>554,945</u>	<u>514,998</u>	<u>58,980</u>	<u>573,978</u>
Net Income/ (Expenditure)		49,794	(3,931)	45,863	(33,971)	(16,719)	(50,690)
Transfer Between Funds	15	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,772</u>	<u>(23,772)</u>	<u>-</u>
Net Movement in Funds		49,794	(3,931)	45,863	(10,199)	(40,491)	(50,690)
Reconciliation of Funds							
Total Funds Brought Forward		<u>299,879</u>	<u>1,532,482</u>	<u>1,832,361</u>	<u>310,078</u>	<u>1,572,973</u>	<u>1,883,051</u>
Total Funds Carried Forward	15	<u>349,673</u>	<u>1,528,551</u>	<u>1,878,224</u>	<u>299,879</u>	<u>1,532,482</u>	<u>1,832,361</u>

Balance Sheet
As at 31 March 2026

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total Funds</u> <u>2025/26</u> <u>£</u>	<u>Total Funds</u> <u>2024/25</u> <u>£</u>
Fixed Assets	12				
Tangible Assets		105,531	1,525,024	1,630,555	1,615,947
Total Fixed Assets		<u>105,531</u>	<u>1,525,024</u>	<u>1,630,555</u>	<u>1,615,947</u>
Current Assets					
Cash at bank and in hand		242,837	4,036	246,873	221,827
Debtors	13	11,352	212	11,564	11,020
Total Current Assets		<u>254,189</u>	<u>4,248</u>	<u>258,437</u>	<u>232,847</u>
Liabilities					
Creditors falling due within 1 year	14	10,047	721	10,768	16,433
Net Current Assets		<u>244,142</u>	<u>3,527</u>	<u>247,669</u>	<u>216,414</u>
Total Assets less current liabilities					
Creditors: Amounts falling due after more than one year	14	-	-	-	-
Net Assets		<u>349,673</u>	<u>1,528,551</u>	<u>1,878,224</u>	<u>1,832,361</u>
The Funds of the Charity					
Unrestricted				349,673	299,879
Restricted				1,528,551	1,532,482
Total Charity Funds	15			<u>1,878,224</u>	<u>1,832,361</u>

The notes on pages 14 to 25 form part of these accounts

Approved by the trustees on 15th June 2026 and signed on their behalf by: -

Stuart Barlow

..... Chair

Stuart Barlow

Chris Wilson

..... Treasurer

Chris Wilson

Cash Flow Statement as at 31 March 2026

	<u>Notes</u>	<u>2025/26</u> £	<u>2024/25</u> £
Net Cash Flow from Operating Activities	23	49,251	(157,984)
Returns on Investments:			
Interest Received		6,077	7,510
		55,328	(150,474)
Capital Expenditure and Financial Investments:			
Purchase of Tangible Fixed Assets		30,282	23,772
Disposal of Fixed Assets		-	-
Net Cash Inflow/(Outflow)		25,046	(174,246)
Increase/(Decrease) in Cash in the Year		25,046	(174,246)
Net Cash Resources at 1 April 2025		221,827	396,073
<u>Net Cash Resources at 31 March 2026</u>		246,873	221,827

Notes to the Accounts For the Year Ended 31 March 2026

1. Basis of Accounting and going concern

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

The accounts 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 Charity meets the definition of a public benefit entity under FRS102

The Trustees' consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are presented in Sterling (£)

2. Accounting Policies

h) Incoming Resources:

Recognition of Incoming Resources	Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
Incoming Resources with Related Expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and Donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Legacy income	Legacy income is recognised when receipt is probable and measurable and entitlement is established.
Tax Reclaims on Donations and Gifts	Gift aid receivable is included in income where there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or terms of the appeal have specified otherwise.
Contractual Income and Performance Related Grants	Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
Gifts in Kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated Services and Facilities	Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
Volunteer Help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment Income	This is included in the accounts when receivable.
Investment Gains and Losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Notes to the Accounts
For the Year ended 31 March 2026 (continued)

b) Expenditure and Liabilities

Liability Recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Grants	The grants given by the charity are voluntary payments made by the charity to further the purpose of the charity by grant making to either a person or an institution. Grant payments may be made to fund the general purposes of, or for a specific purpose of, for example funding a particular activity or service. The costs are shown within the charitable activities and details are given within the notes to the accounts.
Grants with Performance Conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants Payable without Performance Conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Irrecoverable VAT	Irrecoverable VAT is charged against the expenditure heading for which it was incurred.
Funds Received as Agent	These amounts are shown with note 6 and do not form part of the charity income. Amounts are collected on behalf of other charities and passed over to them entirely. These are short term projects, on which gift aid tax relief is not claimed by Beeston Free Church Nottingham. (In line with the Charities SORP section 19.)
Fund Accounting	Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for a particular purpose.

c) Assets

Tangible Fixed Assets for use by the Charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt. The rates of depreciation charges are: Freehold land and building SL 0% per annum, fixtures, fittings and equipment SL 10% per annum, electronic and audio visual equipment SL 25% per annum. The buildings are not depreciated due to the nature of the buildings and depreciation being immaterial to the accounts based on an unknown lifespan of the buildings.
D) Pension Costs	The charity operates a defined contribution pension scheme. Contributions payable to the charity's scheme are charged to the statement of financial activities in the period to which they relate.
e) Holiday Pay / Sabbatical Leave	Provision is made within the accounts to include a liability as incurred for holiday pay. From time to time sabbatical leave is taken by employees but this is at the discretion of the trustees and is not a contractual obligation.
f) Lease Commitment	Lease payments are charged to the statement of financial activities as incurred.
g) Debtors	Debtors are recognised at the settlement amount owed to the charity or prepaid.
h) Creditors	Creditors and provisions are recognised where the charity has a present obligation, resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably – creditors and provisions are normally recognised at the settlement amount.

Notes to the Accounts
For the Year ended 31 March 2026 (continued)

i) Financial Instruments	The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at this settlement value
j) Judgement and Key Sources of Estimation Uncertainty	The preparation of accounts using the generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the accounts and the reported amounts of revenues and expenses during the reporting period. The key estimates and assumptions used in the financial statements are detailed in the accounting policies.

Notes to the Accounts
For the Year ended 31 March 2026 (continued)

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u> <u>2025/26</u>	<u>Total</u> <u>2024/25</u>
3. Donations and Legacies				
Donations	412,766	11,327	424,093	386,925
Gift aid	84,008	2,593	86,601	77,884
Other Grants (note 11b) and Gifts	6,360	-	6,360	4,824
Legacies	34,778	-	34,778	-
	<u>537,912</u>	<u>13,920</u>	<u>551,832</u>	<u>469,633</u>

4. Charitable Activities - Income

Operation of Beeston Free Church Nottingham
and delivery of mission costs

Sales & Events	23,879	1,583	25,462	22,495
Other income	17,437	-	17,437	23,650
	<u>41,316</u>	<u>1,583</u>	<u>42,899</u>	<u>46,145</u>

5. Charitable Activities - Expenses

Total Staff Costs (note 7 & 9)	300,615	14,551	315,166	306,466
International and UK Mission (note 11a)	59,906	2,190	62,096	65,223
Ministry of Beeston	25,050	2,693	27,743	23,449
Property and Utilities	28,800	-	28,800	40,283
Administration	18,682	-	18,682	18,335
Compliance and Membership	4,205	-	4,205	3,884
Property development	-	-	-	20,283
Sales and Events	22,609	-	22,609	18,159
Finance Depreciation and Miscellaneous	16,413	-	16,413	27,734
Loss on disposal of fixed assets	-	-	-	-
Support / Governance Costs (note 7)	59,231	-	59,231	50,162
	<u>535,511</u>	<u>19,434</u>	<u>554,945</u>	<u>573,978</u>

Notes to the Accounts
For the Year ended 31 March 2026 (continued)

6. Funds received as agent

2025/2026 There were no funds received as an agent.

2024/2025 There were no funds received as an agent.

7. Analysis of Governance and Support Costs held within Charitable Activities

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charitable activities undertaken in the year. Refer to the table below for the basis of apportionment and the analysis of support and governance costs

	<u>Charitable</u> <u>Activities</u>	<u>Support/</u> <u>Governance</u> <u>Function</u>	<u>Total</u> <u>2025/26</u>	<u>Total</u> <u>2024/25</u>	<u>Basis of</u> <u>Apportionment</u>
	£	£	£	£	
Salaries, Wages and Related Costs	272,217	13,135	285,352	273,262	Allocated on time
Administration	42,949	43,933	86,882	81,462	Allocated on time
Statutory Fees (note 8)	-	1,901	1,901	1,808	Governance
Legal and Other Professional Fees	-	262	262	96	Governance
Total	315,166	59,231	374,397	356,628	

8. Statutory Fees

In 2026 an Independent Examination was undertaken for a fee of £1,764 (£1,700 in 2025).

Notes to the Accounts
For the Year ended 31 March 2026 (continued)

9. Analysis of Staff Costs

a) Staff Costs

	<u>2025/26</u>	<u>2024/25</u>
	<u>£</u>	<u>£</u>
Gross Wages & Salaries	281,671	279,492
Employers National Insurance Costs	23,733	19,499
Pension Costs (note 10)	45,324	38,390
All other staff related Costs	21,506	17,343
Total Staff Costs	<u>372,234</u>	<u>354,724</u>
 Allocation of Staff Costs:-		
Charitable Activities	285,352	273,262
Administration	86,882	81,462
	<u>372,234</u>	<u>354,724</u>

b) Number of Employees at the Year end

	<u>2025/26</u>	<u>2024/25</u>
Ministry	4	4
Management	1	1
Administration	2	4
Trainees	3	3
Total	<u>10</u>	<u>12</u>

No employees received emoluments (excluding employee pension costs) of more than £60,000.

See note 17 for details of remuneration of key management personnel

10. Pension Costs

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund and are administered by Royal London. The pension cost charge represents contributions payable by the charity to the fund and totalled in the year £45,324. (2024/25 £38,390)

Notes to the Accounts
For the Year Ended 31 March 2026 (continued)

11. Grants

11a. Grant making

Total Value of Grants (Included within cost of Global and National Mission). Grants are made for Mission support

<u>Grants to Institutions</u>	<u>Grants to Institutions</u>	<u>Total Amount</u>
<u>Global Mission</u>	<u>National Mission</u>	<u>£</u>
<u>£</u> 42,570	<u>£</u> 18,858	61,428

An additional £668 was spent on supporting mission in expenses claimed against receipts.

a) Grants made to Institutions

<u>Name of Institutions</u>	<u>Purpose</u>	<u>Total Amount of Grants Paid £</u>
Global Mission		
AIM UK	Support of Ndeshi	3,900
AWM UK	Support of F & J	2,220
Friends International UK	Nottingham fund support	2,220
OMF UK	Support of P & V	2,220
UFM UK	Support of Jonathan & Dawn	6,600
UFM UK	Support of Johnny & Ann	2,220
UFM UK	Support of John & Ann	4,800
UFM UK	Support of Jonathan & Clare	6,000
UFM UK	Support of Jo	2,100
SIM UK	Support of Ted & Rachel	5,700
WEC Australia	Support of Chris & Staci	4,590
TOTAL		42,570
National Mission (All UK)		
Cross Teach Nottingham	Support of Cross Teach in Nottingham	2,220
FIEC	Fellowship Independent Evangelical Churches	10,718
MGP	Midlands Gospel Partnership	1,200
UCCF	General support	2,220
Stewardship	Support for Grace Kent UCCF Relay	1,200
NUSU	NUCU Events week	1,000
NTU	Nottingham Trent CU Events weeks	250
UCCF	Support for UCCF forum	50
TOTAL		18,858

11b. Grants received

Gifts of £4,550 were received from Faith Presbyterian church, USA, following due diligence policies and procedures.

Notes to the Accounts
For the Year Ended 31 March 2026 (continued)

12. Tangible Fixed Assets

a) Cost or Valuation

Fixed asset 38: ARC invoice 3 with a value of £84,992 has been reclassified from Electronic and Audio-Visual Equipment with a depreciation over 4 years to Fixtures, Fittings and Equipment with a depreciation period over 10 years. It has been depreciated by £21,248 in 2024/25.

	<u>Freehold Land and Buildings</u>	<u>Fixtures, Fittings and Equipment</u>	<u>Electronic and Audio-Visual Equipment</u>	<u>Total £</u>
At 1 April 2025	1,880,591	221,814	77,439	2,179,844
Additions – in year	-	30,282	-	30,282
Disposals – in year	-	-	-	-
Balance Carried Forward	1,880,591	252,096	77,439	2,210,126

b) Accumulated Depreciation and Impairment Provisions

	<u>SL 0% SL 50 years</u>	<u>SL 10% SL 10 years</u>	<u>SL 25% SL 4 years</u>	<u>Total £</u>
At 1 April 2025	355,567	132,047	76,283	563,897
Depreciation charge for year	-	14,832	842	15,674
Disposals	-	-	-	-
Balance Carried Forward	355,567	146,879	77,125	579,571
Net Book Value				
At 1 April 2025	1,525,024	89,767	1,156	1,615,947
At 31 March 2026	1,525,024	105,217	314	1,630,555

The land and building were transferred at deemed cost by charity deed in 2016 and have an insurance value now of £2.2 million.

13. Debtors and Prepayments

	<u>2025/26 £</u>	<u>2024/25 £</u>
Prepayments and Accrued Income	11,564	11,020
Other debtors	-	-
Total	11,564	11,020

14. Creditors and Accruals

<u>Analysis of Creditors</u>	<u>Amounts Falling Due within one year</u>		<u>Amounts Falling due after more than one year</u>	
	<u>2025/26 £</u>	<u>2024/25 £</u>	<u>2025/26 £</u>	<u>2024/25 £</u>
Accruals and Deferred Income	10,768	16,433	-	-
Total	10,768	16,433	-	-

Notes to the Accounts
For the Year ended 31 March 2026 (continued)

15. Fund Details

<u>2025 - 2026</u>	<u>Note (see below)</u>	<u>Funds at 1.4.2025</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>Transfers</u>	<u>Funds at 31.3.2026</u>
Restricted Funds						
Trainee	A	6,776	10,460	14,551	-	2,685
Building	B	1,525,024	-	-	-	1,525,024
Tuesday Fellowship	C	375	1,311	1,087	-	599
Alta	E	71	1,024	976	-	119
Total Tuesdays	F	194	560	630	-	124
Growth	G	-	-	-	-	-
Taylor	H	-	-	-	-	-
Macgregor	J	-	-	-	-	-
Ochs	K	42	2,148	2,190	-	0
		1,532,482	15,503	19,434	-	1,528,551
Unrestricted Funds						
		299,879	585,305	535,511	-	349,673
Overall Total 31.3.26		1,832,361	600,808	554,945	-	1,878,224

<u>2024 - 2025</u>	<u>Note (see below)</u>	<u>Funds at 1.4.2024</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>Transfers</u>	<u>Funds at 31.3.2025</u>
Restricted Funds						
Trainee	A	12,808	17,350	23,382	-	6,776
Building	B	1,525,024	-	-	-	1,525,024
Tuesday Fellowship	C	497	1,111	1,233	-	375
Alta	E	138	952	1,019	-	71
Total Tuesdays	F	208	670	684	-	194
Growth	G	26,472	18,418	21,118	(23,772)	-
Taylor	H	3,015	1,325	4,340	-	-
Macgregor	J	4,811	300	5,111	-	-
Ochs	K	-	2,135	2,093	-	42
		1,572,973	42,261	58,980	(23,772)	1,532,482
Unrestricted Funds						
		310,078	481,027	514,998	23,772	299,879
Overall Total 31.3.25		1,883,051	523,288	573,978	-	1,832,361

The fund transfer from the Growth fund to the general fund was to move depreciated fixed assets - new stacking chairs for the main church hall.

Notes to the Accounts
For the Year ended 31 March 2026 (continued)

Details of Funds Held

A. Trainee	For the personal support of Trainees in the Beeston Free Trainee Scheme This fund is to help defray the cost of employing our trainees each year. Trainees are encouraged to fund raise as part of their training and enables home churches, friends and families to partner with us in the support of the trainees during the year they are working and serving with us.
B. Building	For the holding property assets.
C. Tuesday Fellowship	For the Tuesday Fellowship group Tuesday Fellowship is a mid-week group for the retired. A collection is taken which is used to cover expenses of visiting speakers, group expenses and donations to charities.
E. Alta	For the Alta youth group funds Alta is a youth group that meets on a Friday night during term time. Small contributions are taken to buy resources and fund the activities.
F. Total Tuesdays	For the Total Tuesdays youth group funds Total Tuesdays is a children's club that meets on a Tuesday night during term time. Small contributions are taken each week to buy resources and fund the activities.
G. Growth	For Growth Fund Gifts made to this fund will be used for the refurbishment and extension of the building at Salthouse Lane and associated professional fees. Fees will be paid from this fund and fund transfers made for the purchase of fixed assets to the building and general funds. This fund has now closed.
H. Taylor	For the training costs of James Taylor (Minister in Training) This fund was established for support for James Taylor during his time as a minister in training and his theological study with Crosslands. This fund has now closed.
J. Macgregor	For the training costs of Anne Macgregor (Ministry worker in Training) This fund was established for support for Anne Macgregor during her time as a ministry worker in training and her theological study with Crossland. This fund has now closed.
K. Ochs	Ochs This fund was established for support for Chris and Staci Ochs working at the WEC World view training centre in Tasmania. Funds will be transferred to WEC Australia quarterly.

Notes to the Accounts
For the Year ended 31 March 2026 (continued)

16. Analysis of Net Assets by Fund

2025 - 2026	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u> <u>2025/26</u>	<u>Total Funds</u> <u>2024/25</u>
Fixed Assets	105,531	1,525,024	1,630,555	1,615,947
Current Assets / Liabilities	244,142	3,527	247,669	216,414
Long Term Liabilities	-	-	-	-
	<u>349,673</u>	<u>1,528,551</u>	<u>1,878,224</u>	<u>1,832,361</u>
2024 - 2025	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u> <u>2024/25</u>	<u>Total Funds</u> <u>2023/24</u>
Fixed Assets	90,923	1,525,024	1,615,947	1,618,300
Current Assets / Liabilities	208,956	7,458	216,414	264,751
Long Term Liabilities	-	-	-	-
	<u>299,879</u>	<u>1,532,482</u>	<u>1,832,361</u>	<u>1,883,051</u>

17. Transactions with Related Parties

a) Remuneration and Benefits

<u>Name of the Trustee or Connected Person</u>	<u>Legal Authority (e.g. Order, governing documents)</u>	<u>Salary, Pension & Employer NI Value & Relocation (where applicable)</u>	
		<u>2025/26</u>	<u>2024/25</u>
		£	£
George Hawkins *	Constitution and Rules	25,799	59,489
David Bish	Constitution and Rules	56,617	53,084
Rebecca Thomas *	Minutes of Employment and Audit Committee	22,558	43,663
Eleanor Hawkins	Minutes of Employment and Audit Committee	5,163	13,439
Andy Weatherley *	Constitution and Rules	47,876	-
Peter Andrews *	Minutes of Employment and Audit Committee	30,755	-

*Key management personnel

In addition to salary and pension staff receive on average additional benefits of £200 in Life Assurance and Permanent Health Insurance

b) Other Transactions with Trustees or Related Parties

A total of £67,966 was donated to the charity by trustees and related parties in the year 2025/26 (£56,299 2024/25)

A total of £0 was declared as received by trustees in ex gratia payments in 2025/26 (£0 in 2024/25)

There are no other related party transactions

Notes to the Accounts
For the Year ended 31 March 2026 (continued)

18. Trustee Expenses

These are the amounts paid to trustees or third parties for expenses incurred by trustees.

		<u>2025/26</u>	<u>2024/25</u>
		<u>£</u>	<u>£</u>
Number of Trustees (or connected persons) who were paid expenses	TWO		
Nature of the Expenses	Expenses in connection with their role as trustees (conference fees)	490	470
Total Amount Paid		<u>490</u>	<u>470</u>

19. Trustee Indemnity Insurance

The charity holds Trustee Indemnity insurance. The scheme provides annual cover of a maximum of £100,000. The premium is paid with the total insurance policy.

20. Future Commitments

No capital commitments.

21. Lease Commitments

The charity continues a 5-year lease (commenced Jan 2024) for a photocopier, the quarterly payments due are £545.

22. Taxation

The charity is exempt from Corporation Tax on its charitable activities. The Trustees have reviewed the church's activities and are confident that they fulfil charitable aims and they are considered to be primary purpose.

23. Cash Flow Statement

Reconciliation of net movement in funds to new cash flows from operating activities: -

	<u>2025/26</u>	<u>2024/25</u>
	<u>£</u>	<u>£</u>
Net incoming resources	45,863	(50,690)
Adjustments:		
Investment Income	(6,077)	(7,510)
Depreciation Charges	15,674	26,125
(Increase)/Decrease in Debtors	(544)	5,587
Increase/(Decrease) in Creditors	<u>(5,665)</u>	<u>(131,496)</u>
	<u>49,251</u>	<u>(157,984)</u>