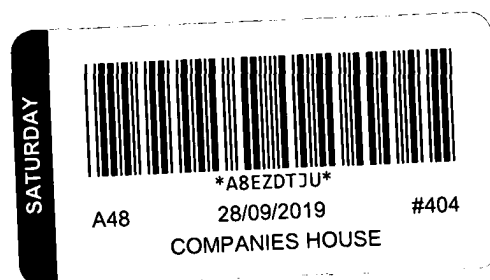


Registered number: 04376323  
Charity number: 1098885

**BEACHY HEAD CHAPLAINCY TEAM LIMITED**  
(A Company Limited by Guarantee)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2018**



**BEACHY HEAD CHAPLAINCY TEAM LIMITED**  
**(A Company Limited by Guarantee)**

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**BEACHY HEAD CHAPLAINCY TEAM LIMITED**  
**(A Company Limited by Guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE PERIOD ENDED 31 DECEMBER 2018**

<b>Trustees</b>	A Meggs J Anderson (resigned 1 March 2019) C Belsey M Bull (resigned 28 January 2019) I Soars D Mulkeirins B Elkington (appointed 6 August 2018) A Baldwin (appointed 29 May 2019) N Stannard (appointed 29 May 2019) J Adams (appointed 29 May 2019)
<b>Company registered number</b>	04376323
<b>Charity registered number</b>	1098885
<b>Registered office</b>	Trinity Centre Trinity Place Eastbourne East Sussex BN21 3BX
<b>Independent auditors</b>	Williams Giles Professional Services Ltd Chartered Accountants 12 Conqueror Court Sittingbourne Kent ME10 5BH
<b>Bankers</b>	National Westminster Bank Plc 96 Terminus Road Eastbourne East Sussex BN21 3LX

**BEACHY HEAD CHAPLAINCY TEAM LIMITED**  
**(A Company Limited by Guarantee)**

**TRUSTEES' REPORT**  
**FOR THE PERIOD ENDED 31 DECEMBER 2018**

The Trustees present their annual report together with the audited financial statements of the company for the 1 April 2018 to 31 December 2018. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**Objectives and Activities**

**a. Policies and objectives**

- The aim of our charity is to help see the loss of life from suicide ended at Beachy Head.

**b. Strategies for achieving objectives**

- Under the Trustees is a team, headed by the CEO, of chaplains, both paid staff and volunteers. This team coordinates with the various other partner agencies to proactively engage with the public on the head.

**c. Activities for achieving objectives**

- Patrolling by foot and vehicle.
- Identifying those who are suicidal or in crisis.
- Negotiating with those that are suicidal and or in crisis using our skills in crisis intervention.
- Conducting searches for those deemed to be suicidal and at Beachy Head, as advised by the Police, the public, the Beachy Head pub and through social media.
- Working in partnership with other agencies to ensure that the needs of those suicidal or in crisis are met.

**d. Main activities undertaken to further the charity's purposes for the public benefit**

- The Beachy Head Chaplaincy Team (BHCT) is the search and rescue charity that seeks to save lives from suicide at Beachy Head. Our trained chaplains are available every hour of the day, every day of the year, to reach out and offer support and hope to anyone who is suicidal or in distress. We believe that by receiving skilled support at the time of the crisis, people who are suicidal or in distress can be awakened to hope that there are other ways forward to address the problems they face. We do not discriminate from our services by gender, disability, ethnicity or sexual orientation, believing that every person has the right to live.
- The charity ensures that Beachy Head, part of the Sussex Downs National Park, remains a place of beauty for visitors, instead of a place where there are multiple suicides, whereby, placing life as a better option than death for individuals and families in the local community and nationwide.
- In the shortened nine month financial year ending 31 December 2018, we conducted 712 searches and had 401 interventions with suicidal/despondent people. Due to the nature and the regard of loved ones, we do not publish the total deaths that occurred during the year.

**BEACHY HEAD CHAPLAINCY TEAM LIMITED**  
**(A Company Limited by Guarantee)**

**TRUSTEES' REPORT (continued)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2018**

**Achievements and performance**

**a. Key financial performance indicators**

- This report is based on a nine-month year, ending 31 December 2018 due to changing the charities year to a calendar year. Our income of around £220,000 included a legacy of £88,000 and several grants that was awarded to us. Our expenditure was as expected at around £131,000. Due to the nature of our work we have approximately nine months operating costs, of £124,000 in reserve.

**b. Investment policy and performance**

- We do not hold funds under investment, other than a Bank deposit account. An Investment policy will be created in the coming year, so as to enable us to manage any larger donations, helping towards securing the long term viability of the charity.

**c. Factors relevant to achieve objectives**

- An increasingly fractured society, austerity measures and hopelessness all contribute to us seeing increased activity at the head. Donations from individuals appear to be reducing, across the sector, and so we are having to work much harder at sustaining ourselves financially, as well as responding the demands placed upon our chaplains.

**Financial review**

**a. Principal funding**

- Funding comes from a wide range of sources. Regular monthly donations arrive by standing order, Virgin Money and CAF. One-off donations come from the public and local business. We gift aid where appropriate. We were grateful to be nominated as charity of choice by Local businesses. This year we engaged with a professional fundraiser who made grant applications on our behalf.

**b. Material investments policy**

- We do not currently have an Investments Policy, as hitherto any larger grants have been needed to fund current activities.

**BEACHY HEAD CHAPLAINCY TEAM LIMITED**  
**(A Company Limited by Guarantee)**

**TRUSTEES' REPORT (continued)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2018**

**Structure, governance and management**

**a. Constitution**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 18/02/2002 .

The company is constituted under a Memorandum of Association dated 18/02/2002 and is a registered charity number 1098885.

The objects of the trust continue to that of:

- advancing the Christian faith
- relieving persons who are in conditions of need, hardship or distress as a result of local, national or international emergency or disaster or by reason of their social, medical or economic circumstances
- educating and assisting young persons through their leisure time activities so as to develop their physical, mental and spiritual capacity that they at grow to full maturity as individuals and members of society and that their conditions of life may be improved
- advancing education in family life in marriage and family relationships, on particular but not exclusively by the organisation of courses for the teaching of the skills of parenthood
- and advancing Christian religious education and training

**b. Policies adopted for the induction and training of Trustees**

- The needs of the wider Trustee group are identified with potential Trustees approaching us directly or being approached as we find keen and capable people. Prospective candidates complete an application form and are informally interviewed by the chair before meeting with other Trustees to discuss the vision, history and future of the chaplaincy. From time to time, we invest in external training to equip us with an external view of the charity landscape.

**c. Pay policy for senior staff**

- Each role has been identified, benchmarked and agreed, through a significant Trustee led process, being mapped to local "NJC" scales. As rates change then the staff receive increments as appropriate. CEO salaries are authorised by the Chair of Trustees in collaboration with the wider Trustee group.

**d. Organisational structure and decision making**

- The Trustees meet at least four times a year, dates set out in advance. The Trustees also meet with the Members annually at the AGM to present the accounts and a report on the preceding year's activities, with opportunities for questions and examination. Decisions made at Trustee meetings are duly authorised and documented action items are always followed up. The CEO is employed to carry out the day-to-day operations and oversee the charity on behalf of the Trustees. A Team Leader (and Deputies) then manage the cohort of chaplains, whether paid or volunteers.

**BEACHY HEAD CHAPLAINCY TEAM LIMITED**  
**(A Company Limited by Guarantee)**

**TRUSTEES' REPORT (continued)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2018**

**Plans for future periods**

**a. Future developments**

- We believe that the presence of our chaplains has a direct impact on those visiting the head in distress and so we plan to move towards 3-person shifts. We will also assess our geographical mandate so as to ensure maximised coverage. As technology changes we aim to stay abreast of new developments as they may improve our ability to deliver the chaplaincy service. We plan to maintain and further develop relationships not only with our local partner agencies but also wider afield where we hope to use our high quality training and expertise to add value to similar organisations.

**Information on fundraising practices**

- We have this year for the first time employed a professional fund raiser. They are contracted for a small number of days to help get our routines and processes up to speed. We are always aware of general good practice and our responsibilities under GDPR.

**Funds held as custodian**

- Where funds are given to us with a specific purpose in mind, such funds are held separately and spent under, restricted, conditions.

**BEACHY HEAD CHAPLAINCY TEAM LIMITED**  
**(A Company Limited by Guarantee)**

**TRUSTEES' REPORT (continued)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2018**

**Trustees' responsibilities statement**

The Trustees (who are also directors of Beachy Head Chaplaincy Team Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

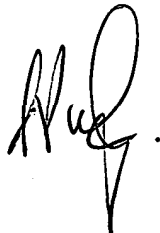
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report was approved by the Trustees, on 28/8/19, and signed on their behalf by:



**A Meggs**  
Trustee



**BEACHY HEAD CHAPLAINCY TEAM LIMITED**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BEACHY HEAD CHAPLAINCY TEAM LIMITED**

**Opinion**

We have audited the financial statements of Beachy Head Chaplaincy Team Limited (the 'charitable company') for the period ended 31 December 2018 set out on pages 10 to 24. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2018 and of its incoming resources and application of resources, including its income and expenditure for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**BEACHY HEAD CHAPLAINCY TEAM LIMITED**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BEACHY HEAD CHAPLAINCY TEAM LIMITED**

**Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

**BEACHY HEAD CHAPLAINCY TEAM LIMITED**  
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BEACHY HEAD CHAPLAINCY TEAM LIMITED**

**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' Report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Alastair Crawford FCA (Senior Statutory Auditor)  
for and on behalf of

**Williams Giles Professional Services Ltd**

Chartered Accountants

Statutory Auditor

12 Conqueror Court

Sittingbourne

Kent

ME10 5BH

Date: 21 September 2019

**BEACHY HEAD CHAPLAINCY TEAM LIMITED**  
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE PERIOD ENDED 31 DECEMBER 2018**

	Unrestricted funds Period ended 2018 £	Restricted funds Period ended 2018 £	Total funds Period ended 2018 £	Total funds 2018 £
Note				
<b>Income from:</b>				
Donations and legacies	2	160,568	-	160,568
Charitable activities	3	59,754	-	59,754
Investments	4	79	-	79
<b>Total income</b>		<u>220,401</u>	<u>-</u>	<u>220,401</u>
<b>Expenditure on:</b>				
Raising funds	5	5,080	-	5,080
Charitable activities		129,654	1,438	131,092
<b>Total expenditure</b>		<u>134,734</u>	<u>1,438</u>	<u>136,172</u>
<b>Net income / (expenditure) before other recognised gains and losses</b>		85,667	(1,438)	84,229
<b>Net movement in funds</b>		85,667	(1,438)	84,229
<b>Reconciliation of funds:</b>				
Total funds brought forward		155,814	6,817	162,631
<b>Total funds carried forward</b>		<u>241,481</u>	<u>5,379</u>	<u>246,860</u>

The notes on pages 13 to 24 form part of these financial statements.

**BEACHY HEAD CHAPLAINCY TEAM LIMITED**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 04376323**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2018**

	Note	£	31 December 2018 £	£	31 March 2018 £
<b>Fixed assets</b>					
Tangible assets	10		10,060		15,264
<b>Current assets</b>					
Debtors	11	4,435		4,433	
Cash at bank and in hand		237,465		144,934	
			<u>241,900</u>		<u>149,367</u>
<b>Creditors: amounts falling due within one year</b>	12	<b>(5,100)</b>		<b>(2,000)</b>	
<b>Net current assets</b>			<u>236,800</u>		<u>147,367</u>
<b>Net assets</b>			<u>246,860</u>		<u>162,631</u>
<b>Charity Funds</b>					
Restricted funds	13		5,379		6,817
Unrestricted funds	13		241,481		155,814
<b>Total funds</b>			<u>246,860</u>		<u>162,631</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 26/8/19 and signed on their behalf, by:

**A Meggs**



The notes on pages 13 to 24 form part of these financial statements.

**BEACHY HEAD CHAPLAINCY TEAM LIMITED**  
**(A Company Limited by Guarantee)**

**STATEMENT OF CASH FLOWS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2018**

	Note	Period Ended 31 December 2018 £	31 March 2018 £
<b>Cash flows from operating activities</b>			
Net cash provided by/(used in) operating activities	15	<u>89,837</u>	<u>(17,791)</u>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		(79)	(23)
Proceeds from the sale of tangible fixed assets		4,100	-
Purchase of tangible fixed assets		<u>(1,327)</u>	<u>-</u>
<b>Net cash provided by/(used in) investing activities</b>		<u>2,694</u>	<u>(23)</u>
<b>Change in cash and cash equivalents in the period</b>		<b>92,531</b>	<b>(17,814)</b>
Cash and cash equivalents brought forward		<u>144,934</u>	<u>162,748</u>
<b>Cash and cash equivalents carried forward</b>	16	<u><u>237,465</u></u>	<u><u>144,934</u></u>

The notes on pages 13 to 24 form part of these financial statements.

**BEACHY HEAD CHAPLAINCY TEAM LIMITED**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2018**

**1. Accounting Policies**

Beachy Head Chaplaincy Team Limited is a charity (company number: 04376323) limited by guarantee, incorporated in England and Wales.

The charity's registered office is Trinity Centre, Trinity Place, Eastbourne, East Sussex, BN21 3BX.

The charitable activities of the charity continues to be helping to see the loss of life from suicide end at Beachy Head.

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Beachy Head Chaplaincy Team Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The charity's financial and presentational currency is Pound sterling.

The charity's financial statements are presented to the nearest pound.

**1.2 Company status**

The company is a company limited by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**BEACHY HEAD CHAPLAINCY TEAM LIMITED**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2018**

**1. Accounting Policies (continued)**

**1.3 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.



**BEACHY HEAD CHAPLAINCY TEAM LIMITED**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2018**

**1. Accounting Policies (continued)**

**1.5 Tangible fixed assets and depreciation**

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25% on a reducing balance basis
Fixtures and fittings	-	33.3% on a straight line basis
Computer equipment	-	33.3% on a straight line basis

**1.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

**1.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.8 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**1.10 Financial instruments**

The company only 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 their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**BEACHY HEAD CHAPLAINCY TEAM LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2018**

**1. Accounting Policies (continued)**

**1.11 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the period.

**1.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**1.13 Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

**2. Income from donations and legacies**

	<b>Unrestricted funds Period ended 2018 £</b>	<b>Restricted funds Period ended 2018 £</b>	<b>Total funds 2018 £</b>	<i>Total funds 2018 £</i>
Donations and gifts	74,204	-	74,204	83,894
Legacies	86,364	-	86,364	-
Gift aid	-	-	-	3,228
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	<b>160,568</b>	-	<b>160,568</b>	<i>87,122</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2018</i>	<i>87,122</i>	-	<i>87,122</i>	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

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**3. Income from charitable activities**

	Unrestricted funds Period ended 2018 £	Restricted funds Period ended 2018 £	Total funds 2018 £	<i>Total funds 2018 £</i>
Grants	59,754	-	59,754	54,125
<i>Total 2018</i>	54,125	-	54,125	

**4. Investment income**

	Unrestricted funds Period ended 2018 £	Restricted funds Period ended 2018 £	Total funds 2018 £	<i>Total funds 2018 £</i>
Interest receivable	79	-	79	23
<i>Total 2018</i>	23	-	23	

**5. Costs of raising funds**

	Unrestricted funds Period ended 2018 £	Restricted funds Period ended 2018 £	Total funds 2018 £	<i>Total funds 2018 £</i>
Advertising	5,080	-	5,080	586
<i>Total 2018</i>	586	-	586	

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**6. Direct costs**

	<b>Chaplaincy Services £</b>	<b>Total 2018 £</b>	<i>Total 2018 £</i>
Staff training	-	-	463
Repairs and renewals	306	306	278
Hospitality and supplies	842	842	525
Protective clothing and equipment	1,621	1,621	3,254
Sundries	216	216	638
Mobile telephones	1,300	1,300	1,739
Motor running costs	20,785	20,785	19,605
Travel	1,021	1,021	1,020
Wages and salaries	48,969	48,969	61,903
National insurance	4,256	4,256	5,360
Pension cost	933	933	2,097
Depreciation	2,862	2,862	5,088
	<u>83,111</u>	<u>83,111</u>	<u>101,970</u>
 <i>Total 2018</i>	 <u>101,970</u>	 <u>101,970</u>	

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**7. Support costs**

	Governance £	Chaplaincy Services £	Total 2018 £	<i>Total 2018 £</i>
Rent	-	7,200	7,200	9,600
Printing, postage and stationery	-	4,851	4,851	5,843
Computer and IT costs	-	1,953	1,953	3,689
Legal and professional fees	-	234	234	1,365
Payroll	-	-	-	540
Insurance	-	1,570	1,570	2,041
Accountancy fees	3,442	-	3,442	2,073
(Profit)/Loss on disposal of fixed assets	-	(759)	(759)	-
Wages and salaries	-	26,368	26,368	33,333
National insurance	-	2,291	2,291	2,886
Pension cost	-	503	503	1,129
Depreciation	-	328	328	-
	<u>3,442</u>	<u>44,539</u>	<u>47,981</u>	<u>62,499</u>
<i>Total 2018</i>	<u>2,073</u>	<u>60,426</u>	<u>62,499</u>	

**8. Auditors' remuneration**

The Auditor's remuneration amounts to an Audit fee of £2,700 (2018 - £2,700).

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**9. Staff costs**

Staff costs were as follows:

	Period Ended 31 December 2018 £	31 March 2018 £
Wages and salaries	75,337	95,236
Social security costs	6,547	8,246
Pension costs	1,436	3,226
	<u>83,320</u>	<u>106,708</u>

The average number of persons employed by the company during the period was as follows:

	Period Ended 31 December 2018 No.	31 March 2018 No.
Support staff	5	5

No employee received remuneration amounting to more than £60,000 in either year.

**10. Tangible fixed assets**

	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost</b>				
At 1 April 2018	53,145	15,978	-	69,123
Additions	-	-	1,327	1,327
Disposals	(19,650)	-	-	(19,650)
At 31 December 2018	<u>33,495</u>	<u>15,978</u>	<u>1,327</u>	<u>50,800</u>
<b>Depreciation</b>				
At 1 April 2018	37,881	15,978	-	53,859
Charge for the period	2,862	-	328	3,190
On disposals	(16,309)	-	-	(16,309)
At 31 December 2018	<u>24,434</u>	<u>15,978</u>	<u>328</u>	<u>40,740</u>
<b>Net book value</b>				
At 31 December 2018	<u>9,061</u>	<u>-</u>	<u>999</u>	<u>10,060</u>
At 31 March 2018	<u>15,264</u>	<u>-</u>	<u>-</u>	<u>15,264</u>

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**11. Debtors**

	<b>31 December 2018</b>	<i>31 March 2018</i>
	£	£
Other debtors	4,077	4,075
Prepayments and accrued income	358	358
	<b>4,435</b>	<b>4,433</b>
	<b>4,435</b>	<b>4,433</b>

**12. Creditors: Amounts falling due within one year**

	<b>31 December 2018</b>	<i>31 March 2018</i>
	£	£
Accruals and deferred income	5,100	2,000
	<b>5,100</b>	<b>2,000</b>
	<b>5,100</b>	<b>2,000</b>

**13. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 April 2018</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 December 2018</b>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds - all funds	155,814	220,401	(134,734)	241,481
	155,814	220,401	(134,734)	241,481
<b>Restricted funds</b>				
Motor Vehicles Fund	6,817	-	(1,438)	5,379
	6,817	-	(1,438)	5,379
<b>Total of funds</b>	<b>162,631</b>	<b>220,401</b>	<b>(136,172)</b>	<b>246,860</b>
	<b>162,631</b>	<b>220,401</b>	<b>(136,172)</b>	<b>246,860</b>

**Motor vehicle fund**

Grants for motor vehicles are credited to this fund and then depreciated accordingly.

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**13. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2017</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Balance at 31 March 2018</i> £
General Funds - all funds	176,190	141,270	(161,646)	155,814
<b>Restricted funds</b>				
Motor Vehicles Fund	10,226	-	(3,409)	6,817
Total of funds	<u>186,416</u>	<u>141,270</u>	<u>(165,055)</u>	<u>162,631</u>

**Summary of funds - current year**

	<i>Balance at 1 April 2018</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Balance at 31 December 2018</i> £
General funds	155,814	220,401	(134,734)	241,481
Restricted funds	6,817	-	(1,438)	5,379
	<u>162,631</u>	<u>220,401</u>	<u>(136,172)</u>	<u>246,860</u>

**Summary of funds - prior year**

	<i>Balance at 1 April 2017</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Balance at 31 March 2018</i> £
General funds	176,190	141,270	(161,646)	155,814
Restricted funds	10,226	-	(3,409)	6,817
	<u>186,416</u>	<u>141,270</u>	<u>(165,055)</u>	<u>162,631</u>



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**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds Period ended 2018 £	Restricted funds Period ended 2018 £	Total funds 2018 £
Tangible fixed assets	4,681	5,379	10,060
Current assets	241,900	-	241,900
Creditors due within one year	(5,100)	-	(5,100)
	<u>241,481</u>	<u>5,379</u>	<u>246,860</u>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2018 £</i>	<i>Restricted funds 2018 £</i>	<i>Total funds 2018 £</i>
Tangible fixed assets	5,038	4,287	15,264
Current assets	149,367	2,530	149,367
Creditors due within one year	(2,000)	-	(2,000)
	<u>152,405</u>	<u>6,817</u>	<u>162,631</u>

**15. Reconciliation of net movement in funds to net cash flow from operating activities**

	Period Ended 31 December 2018 £	31 March 2018 £
Net income/(expenditure) for the year (as per Statement of Financial Activities)	84,229	(23,785)
<b>Adjustment for:</b>		
Depreciation charges	3,190	5,088
Profit on disposal of fixed assets	(759)	-
Dividends, interest and rents from investments	79	23
(Increase)/decrease in debtors	(2)	923
Increase/(decrease) in creditors	3,100	(40)
<b>Net cash provided by/(used in) operating activities</b>	<u>89,837</u>	<u>(17,791)</u>

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**16. Analysis of cash and cash equivalents**

	<b>Period Ended 31 December 2018 £</b>	<i>31 March 2018 £</i>
Cash in hand	<b>237,465</b>	<i>144,934</i>
Total	<b>237,465</b>	<i>144,934</i>

**17. Related party transactions**

During the year one Trustee was reimbursed £155 for expenses incurred on behalf of the trust (2018: £67). No liability was outstanding at the year end.