

Bessacarr Evangelical Church

Company Limited By Guarantee - Company Number 6421374

Charity Registration Number 1122138

Unaudited Financial Statements - Year to 31 March 2023

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Bessacarr Evangelical Church

Report of the Board for the period ended 31st March 2023

The Trustees have pleasure in submitting their report and the financial statements for the Church for the period ended 31st March 2023.

Constitution

Bessacarr Evangelical Church was incorporated as a Limited Company on 8th November 2007 (Company No: - 6421374) and registered as a Charity on 31st December 2007 (No:-1122138).

Registered Office

The registered office of Bessacarr Evangelical Church is Bessacarr Lane, Bessacarr, Doncaster DN4 7PT.

Advisors

The principal professional advisors to the Church are:

Solicitors: Anthony Collins Solicitors, Birmingham.

Independent Examiners: Smith Craven (Yorkshire) Ltd, Doncaster.

Bankers: National Westminster, 23-25 Market Place, Bawtry, Doncaster.

Objects

The Company's Object is the advancement anywhere in the world of the Christian faith in accordance with the Statement of Faith.

Governance

The Church's governing documents are its statement of Faith and the Memorandum and Articles of Association of Bessacarr Evangelical Church.

Under charity law, the Elders and Ministers of the church are Trustees and are elected by the church membership.

The elders continue to serve in this capacity until they resign by virtue of age or illness.

The Company members are the Trustees, the elected deacons of the church and one co-opted church member.

Deacons serve for three years and are then eligible for re-election.

The Board meets monthly chaired by the Senior Pastor and the company members meet annually and this meeting is chaired by the Church Secretary.

Staff and volunteers

The company employs five staff and the Trustees make gifts available to individuals engaged in work in the UK and abroad who are involved in advancing the Christian Faith.

Reserves Policy

It is the Trustees' policy to maintain a general fund equivalent to at least 6 months of anticipated general expenditure. At 31st March 2023, the general funds stood at £222,611 (excluding fixed assets). This represents approximately 12 months of anticipated general expenditure.

Risk Management

The Trustees examine the major risks facing the charity on a regular basis.

Public Benefit

The trustees confirm that they have complied with the duty in the section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. The purpose of the Charity is enshrined in its objects as outlined above. The trustees ensure that this is carried out for the public benefit.

As Trustees of Bessacarr Evangelical Church and Grace Church in Doncaster we give thanks to God for another blessed year.

Please find below the reports from Pastor Mark Harewood (BEC) and Pastor Alastair Gooderham (Grace Church).

Continued

Bessacarr Evangelical Church

Report of the Board for the period ended 31st March 2023 - continued

We continue to praise God for his goodness and faithfulness over the past year. Sunday morning services continue to run at Hall Cross Lower Scholl along with various Sunday school groups (Crèche, Searchers, Adventurers and Axis). The Bible teaching has included series in Genesis, Job and Revelation.

The Sunday evening service also continues in the BEC building. Part of the service includes a ministry update slot where we hear from a mission partner or someone in the church family who is involved in a specific church ministry. We also set aside services from time to time to look at a 'Big Issue' and see how the Bible speaks into it.

Prayer meetings continue on Wednesday lunchtime, Friday morning via Zoom and the last Tuesday of every month for Altogether Prayer. BEC continues to prayerfully and financially support a variety of mission work both at home and abroad.

Small groups continue to meet in a variety of different locations throughout the week. Over the past year we've studied John's Gospel and some of the Psalms.

The church continues to seek to connect with and serve the community. The Open the Book team delivers assemblies at four local primary schools. Xcite and Ignite, our children's and youth club, continue with a good number of young people from the community and church family. Wednesday Fellowship meets monthly to support seniors within the church family and community.

In response to the rising energy bills, during the autumn and winter we opened the church up to the community every Wednesday morning for a Warm Space – this then morphed into a Community Coffee Morning that continues to meet every Wednesday.

The staff team and Elders remain unchanged from last year. However there has been a change in the Deacons. One Deacon stepped back on health grounds and we appointed 2 new people to serve as Deacons.

The church continues to take its safeguarding responsibilities very seriously. This includes running safeguarding training sessions for relevant members of the church family. The church's financial position continues to be healthy due to the generosity of the congregation.

In all things we continue to look to God for guidance and seek to honour him in all we do.

Continued

Bessacarr Evangelical Church

Report of the Board for the period ended 31st March 2023 - continued

Grace Church - Report of the Board 2023

We continue to meet in The Zone which is part of Hayfield Lane Primary School both on Sunday and at various times during the week, as well as having the use of an office in part of the building.

On Sunday mornings we have worked through, Deuteronomy 7-15, Matthew 21-24, with gospel group following up the Sunday sermons with Bible study. We have continued to have the joy of our Iranian brothers meeting with us regularly and their love for Jesus and growth has been an encouragement.

Little Fishes continues to run on a Monday morning with good numbers every week and growing relationships. Our hope and prayer is that some of those mums will begin studying John's gospel using the word one to one in the coming months.

Coffee Time continues to meet and been attended by an increasing number of teenagers and youngsters from the school with smaller number of parents.

We meet to pray every week on Zoom on a Tuesday at 7.15pm. Gospel group is on Thursday evenings at 7.45pm at Al & Lucy's house, there is a good group of about 12 coming along. And once a month the Yorkie men's group meet together led by Alex and Tom.

The leadership is currently Al Gooderham as sole elder, and Alex Martin as deacon. We continue to pray for more leaders but wait on God's good timing for these.

Over the last year we have been working towards independence from BEC. We have applied to and been successful in becoming a CIO in our own right as of October 2022. BEC's continued generous support and all the prayer and support of Bessacarr Evangelical Church up to this point and going forward is something we have been, and continue to be, very grateful to God for.

Bessacarr Evangelical Church

Report of the Board for the period ended 31st March 2023 - continued

Board Members

Board members throughout the period were:

Alastair Gooderham - resigned 10th May 2023	Pastor
Mark Harewood	Pastor
Jonathan Edmonds	Pastor
Henry Arnett	
Christopher Axelby	Secretary
Simon Mair	
Peter Tan	
Lee Potts	

In addition to the above trustees the Company members are:

Howard Wickham	Treasurer
Timothy Lawrence	
Charles Mitchell	
Alex Martin	Resigned 10th May 2023
Ian Clifford	
David Fawkes	
Katherine Wright	
Raymond Leggett	

Trustee responsibility

Trustees are aware of their responsibilities and are up dated on changes in charity law through relevant publications by The Fellowship of Independent Evangelical Churches of which the Company is a member.

This report was approved by the Trustees on 5/11/23 , and has been signed on their behalf by:

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CHRISTOPHER N. AXELBY

HENRY V ~~ARNETT~~ ARNETT

Bessacarr Evangelical Church

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees of Bessacarr Evangelical Church on the accounts for the year ended 31 March 2023 set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an Independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011 (the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 you as 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 next statement.

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 have not met the requirements to ensure that:
 - proper accounting records have been kept in accordance with section 386 of the Companies Act 2006; and
 - accounts are prepared which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Claire Docherty FCCA
Smith Craven (Yorkshire) Ltd
Sidings House
Sidings Court
Lakeside
Doncaster
DN4 5NU

Date: 22 November 2023

Bessacarr Evangelical Church

Statement of Financial Activities - Year to 31 March 2023

		Unrestricted	Unrestricted
		General	General
		Fund	Fund
		2023	2022
	Note	£	£
INCOMING RESOURCES			
Gift Aid Offerings		150,631	158,059
General Offerings		27,911	18,736
Missionary Offerings		11,253	18,975
Income Tax Refunds		40,068	42,710
Interest Received		349	9
TOTAL INCOMING RESOURCES		230,212	238,489
RESOURCES EXPENDED			
Maintenance of Ministry	3	149,877	145,289
Maintenance of Property	5	19,826	6,555
Youth Work and Other Events	6	10,895	1,364
Donations	7	42,524	39,187
Administration	8	28,022	22,451
TOTAL CHARITABLE EXPENDITURE		251,144	214,846
NET INCOMING RESOURCES		(20,932)	23,643
<i>Other Recognised Gains and Losses</i>		-	-
NET MOVEMENT OF FUNDS		(20,932)	23,643
Balance at 1 April 2022	16	393,838	370,195
Balance at 31 March 2023		372,906	393,838

The charity has no recognised gains or losses other than the net outgoing resources for the above financial period.

All the activities of the charity are classed as continuing.

The attached notes form part of the financial statements.

Bessacarr Evangelical Church - Company Number 6421374

Balance Sheet at 31 March 2023

	Note	£	2023 £	2022 £
FIXED ASSETS				
Tangible Assets	9		150,295	150,752
CURRENT ASSETS				
Investment Account:				
National Westminster Bank	10	94,707		94,373
Sundry Debtors and Prepayments	11	11,766		11,507
Cash at Bank		117,923		138,566
		<u>224,396</u>		<u>244,446</u>
CURRENT LIABILITIES (due within one year)				
Sundry Creditors and Accruals	12	<u>1,785</u>		<u>1,360</u>
NET CURRENT ASSETS			222,611	243,086
TOTAL NET ASSETS			<u><u>372,906</u></u>	<u><u>393,838</u></u>
Represented By:				
FUNDS OF THE CHARITY				
Unrestricted - General Fund	13		<u><u>372,906</u></u>	<u><u>393,838</u></u>

For the period ended 31 March 2023, the company was entitled to exemption under section 477(2) of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Companies Act 2006.

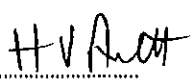
The directors acknowledge their responsibilities for:

- i) ensuring the company keeps accounting records which comply with sections 386 and 387; and
- ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 SORP

The financial statements were approved by the Board on 5/11/23 and signed on its behalf by


C N ARELBY


H V ARNETT

The attached notes form part of the financial statements.

Bessacarr Evangelical Church

Notes To The Accounts - Year To 31 March 2023

1. Statutory Information

Bessacarr Evangelical Church is an independent evangelical church. It is a private company limited by guarantee and without a share capital, registered in England and Wales. The registered office is at Bessacarr Evangelical Church, Bessacarr Lane Bessacarr, Doncaster DN4 7PT.

2. Accounting Policies

2.1 Basis of preparation of the financial statements

The financial statements have been prepared in accordance with the 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) - (Charities SORP (FRS 102)) (effective 1 Jan 2019), Financial Reporting Standard applicable in the UK and Republic of Ireland 102), the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2.2 Incoming Resources

Voluntary income is received by way of gifts and is included in the Statement of Financial Activities when received.

2.3 Restricted and Unrestricted Funds

Restricted funds are funds received from donors which are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions. These include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

2.4 Tangible fixed assets.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Furniture & Equipment	25% on cost
Freehold Property	not depreciated

2.5 Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2.6 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

2.7 Debtors

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

Bessacarr Evangelical Church

Notes To The Accounts - Year To 31 March 2023

2. Accounting Policies (continued)

2.8 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 their settlement after allowing for any trade discounts due.

3. Maintenance of Ministry

	2023 £	2022 £
Staff Costs:		
Salaries	136,300	132,337
Social security	8,326	7,968
Pension	5,251	4,985
	<u>149,877</u>	<u>145,289</u>

The average number of employees during the year was 5 (2022:5)

There were no employees with emoluments above £60,000.

There was no outstanding pension liability at the year end.

4. Directors' Interest

Three directors are also employees and were remunerated under powers in the governing documents.

	Employment Remuneration £	Employer Pension Contributions £
A Gooderham	34,325	1,253
J Edmonds	34,929	1,269
M Harewood	34,929	1,269

Trustee expenses during the financial year totalled £450 (2022: £NIL). No other related party transactions were identified.

Bessacarr Evangelical Church

Notes To The Accounts - Year To 31 March 2023

	2023	2022
5. Maintenance of Property	£	£
Insurance	3,207	2,899
Utilities	5,233	2,103
Building Maintenance & Equipment	11,386	1,553
	<u>19,826</u>	<u>6,555</u>
6. Youth Work and other Events	£	£
Youth Work	1,556	1,163
Outreach and other Activities	9,339	201
	<u>10,895</u>	<u>1,364</u>
7. Donations	£	£
Missions, Missionaries and Home Workers	42,091	38,987
Speakers Expenses	433	200
	<u>42,524</u>	<u>39,187</u>
8. Administration	£	£
Printing, Stationery, Literature and Books	1,978	1,002
Copyright Licences	876	804
Memberships and Registrations	2,960	3,072
Conference Fees	771	279
School Hire	13,158	12,055
Professional fees	1,160	976
Bank Charges	519	487
Website and IT costs	875	1,855
Sundries	4,161	587
Depreciation	1,564	1,333
	<u>28,022</u>	<u>22,451</u>
8a. Governance costs	£	£
Independent Examiner's Fees	<u>1,160</u>	<u>976</u>
	<u>1,160</u>	<u>976</u>

Bessacarr Evangelical Church

Notes To The Accounts - Year To 31 March 2023

9. Tangible Assets	Note	Freehold Property	Furniture and Equipment	TOTAL
		£	£	£
COST:				
Balance at 1 April 2022	13	147,216	46,076	193,292
Additions		-	1,108	1,108
		<u>147,216</u>	<u>47,184</u>	<u>194,400</u>
Less Disposals		-	-	-
Balance at 31 March 2023		<u><u>147,216</u></u>	<u><u>47,184</u></u>	<u><u>194,400</u></u>
DEPRECIATION:				
Balance at 1 April 2022	13	-	42,540	42,540
Add Charge for the year		-	1,565	1,565
		<u>-</u>	<u>44,105</u>	<u>44,105</u>
Less Disposals		-	-	-
Balance at 31 March 2023		<u><u>-</u></u>	<u><u>44,105</u></u>	<u><u>44,105</u></u>
Net Book Value at 31 March 2023		<u><u>147,216</u></u>	<u><u>3,079</u></u>	<u><u>150,295</u></u>
Net Book Value at 31 March 2022		<u><u>147,216</u></u>	<u><u>3,536</u></u>	<u><u>150,752</u></u>
10. Investment Asset			2023 £	2022 £
National Westminster Bank			<u><u>94,708</u></u>	<u><u>94,373</u></u>
11. Debtors and Prepayments			2023 £	2022 £
Income Tax Refund			11,766	11,507
			<u><u>11,766</u></u>	<u><u>11,507</u></u>

Bessacarr Evangelical Church

Notes To The Accounts - Year To 31 March 2023

	2023	2022
12. Creditors and Accruals	£	£
Sundry Creditors	1,785	1,360
	<u>1,785</u>	<u>1,360</u>

13. Analysis of Net Assets

The Net Assets are all held within the Unrestricted General Fund.

14. Company Limited By Guarantee

The charity is a company limited by guarantee and has no share capital.
The liability of each member in the event of a winding up is £1.

15. Tax Status

The church is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

16. Transfer Agreement

A legally binding agreement between the charity (the transferee) and the trustees of a charitable unincorporated association (the transferors) was entered into, whereby on the "effective date" being the close of business on 31 March 2008, all the property assets and rights held on behalf of the unincorporated association by the transferors were duly transferred to the charity. The agreement provided for this to include the liabilities, but to be otherwise free from all liens, charges, encumbrances, equities and claims of any kind whatsoever.

17. Subsequent events

At the balance sheet date the charity incorporates Bessacarr Evangelical Church and Grace Church in Doncaster. From 1st April 2023 Grace Church is registered and undertakes its charitable activities independently.
At the date of this report, Grace Church's funds totalled £8,292.
The trustees do not consider this to have any material effect on the Charity continuing as a going concern.