

REGISTERED COMPANY NUMBER: 06421374 (England and Wales)
REGISTERED CHARITY NUMBER: 1122138

**TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024**

FOR

BESSACARR EVANGELICAL CHURCH

Smith Craven (Yorkshire) Limited
Sidings House
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

BESSACARR EVANGELICAL CHURCH
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FOR THE YEAR ENDED 31 MARCH 2024

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BESSACARR EVANGELICAL CHURCH
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024

TRUSTEES	H V Arnett C N Axelby J A Edmonds A R Gooderham (resigned 10.5.23) M A Harewood S J Mair L G A Potts P Tan
COMPANY SECRETARY	C N Axelby
REGISTERED OFFICE	Bessacarr Evangelical Church Bessacarr Lane Bessacarr Doncaster South Yorkshire DN4 7PT
REGISTERED COMPANY NUMBER	06421374 (England and Wales)
REGISTERED CHARITY NUMBER	1122138
INDEPENDENT EXAMINER	Smith Craven (Yorkshire) Limited Sidings House Sidings Court Lakeside Doncaster South Yorkshire DN4 5NU
SOLICITORS	Anthony Collins Solicitors, Birmingham.
BANKERS	National Westminster, 12 High Street, Doncaster, DN1 1ED

BESSACARR EVANGELICAL CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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.

BEC Annual Report 2023/24

We continue to praise God for his goodness and faithfulness over the past year. Sunday morning services continue to run at Hall Cross along with various Sunday school groups (Crèche, Searchers, Adventurers and Axis). The Bible teaching has included series in Esther, 2 Corinthians and Luke.

The Sunday evening service also continues at BEC. 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; topics include Politics and Forgiveness.

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 1 Thessalonians, Proverbs and Tony Merida's book 'Love Your Church.'

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, Ignite and Crossover, 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. The weekly Community Coffee Morning continues to meet every Wednesday and is attracting more folks from the vicinity.

The staff team, Elders and Deacons remain unchanged from last year. 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.

FINANCIAL REVIEW

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 2024, the general funds stood at £199,798 (excluding fixed assets). This represents approximately 10 months of anticipated general expenditure.

BESSACARR EVANGELICAL CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Going concern

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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 joint Pastors and the company members meet annually and this meeting is chaired by the Church Secretary.

Charity 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).

Staff and volunteers

The company employs four 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.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

BOARD MEMBERS

In addition to the above trustees the Company members are:

Howard Wickham
Timothy Lawrence
Charles Mitchell
David Fawkes
Katherine Wright
Raymond Leggett
Ryan Price
Simon McConway

Treasurer

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Bessacarr Evangelical Church 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).

BESSACARR EVANGELICAL CHURCH

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

Approved by order of the board of trustees on 09/12/2024 and signed on its behalf by:

Christopher Axelby
Christopher Axelby (Dec 9, 2024 12:53 GMT)
.....
C N Axelby - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BESSACARR EVANGELICAL CHURCH**

Independent examiner's report to the trustees of Bessacarr Evangelical Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. 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 (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Claire Docherty

Claire Docherty (Dec 11, 2024 12:13 GMT)

Claire Docherty FCCA

Smith Craven (Yorkshire) Limited
Sidings House
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

Date: 11/12/2024

BESSACARR EVANGELICAL CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations & offerings		205,972	229,863
Investment income	3	1,575	349
Total		<u>207,547</u>	<u>230,212</u>
 EXPENDITURE ON			
Charitable activities			
Ministry, Youth work & other		223,303	251,144
Exceptional		8,292	-
Total		<u>231,595</u>	<u>251,144</u>
 NET INCOME/(EXPENDITURE)		 (24,048)	 (20,932)
 RECONCILIATION OF FUNDS			
Total funds brought forward		372,906	393,838
 TOTAL FUNDS CARRIED FORWARD		 <u>348,858</u>	 <u>372,906</u>

The notes form part of these financial statements

BESSACARR EVANGELICAL CHURCH
STATEMENT OF FINANCIAL POSITION
31 MARCH 2024

	Notes	2024 Total funds £	2023 Total funds £
FIXED ASSETS			
Tangible assets	10	149,060	150,295
CURRENT ASSETS			
Debtors	11	10,156	11,766
Investments	12	96,542	94,707
Cash at bank		94,885	117,923
		<u>201,583</u>	<u>224,396</u>
CREDITORS			
Amounts falling due within one year	13	(1,785)	(1,785)
NET CURRENT ASSETS		<u>199,798</u>	<u>222,611</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>348,858</u>	<u>372,906</u>
NET ASSETS		<u>348,858</u>	<u>372,906</u>
FUNDS	14		
Unrestricted funds		<u>348,858</u>	<u>372,906</u>
TOTAL FUNDS		<u>348,858</u>	<u>372,906</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit 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 charitable company.

The notes form part of these financial statements

BESSACARR EVANGELICAL CHURCH

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 09/12/2024 and were signed on its behalf by:

Christopher Axelby
Christopher Axelby (Dec 9, 2024 12:53 GMT)
.....
C N Axelby - Trustee

The notes form part of these financial statements

BESSACARR EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Freehold property	- not provided
Fixtures and fittings	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

BESSACARR EVANGELICAL CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>1,575</u>	<u>349</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	1,140	1,160
Depreciation - owned assets	<u>1,735</u>	<u>1,565</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

	2024	2023
	£	£
Trustees' salaries	66,390	104,183
Trustees' pension contributions to money purchase schemes	<u>2,696</u>	<u>3,791</u>
	<u>69,086</u>	<u>107,974</u>

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

Trustees' expenses

Trustee expenses during the financial year totalled £NIL (2023: £450). No other related party transactions were identified.

6. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	107,308	136,300
Social security costs	5,193	8,326
Other pension costs	<u>4,265</u>	<u>5,251</u>
	<u>116,766</u>	<u>149,877</u>

The average monthly number of employees during the year was as follows:

	2024	2023
	4	5
Staff	<u>4</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

BESSACARR EVANGELICAL CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations & offerings	229,863
Investment income	349
Total	<u>230,212</u>
EXPENDITURE ON	
Charitable activities	
Ministry, Youth work & other	<u>251,144</u>
NET INCOME/(EXPENDITURE)	(20,932)
RECONCILIATION OF FUNDS	
Total funds brought forward	393,838
TOTAL FUNDS CARRIED FORWARD	<u><u>372,906</u></u>

8. 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.

9. GRACE CHURCH

In the financial year ended 31 March 2023 the charity incorporated Bessacarr Evangelical Church and Grace Church in Doncaster. From 1st April 2023 Grace Church is registered and undertakes its charitable activities independently.

Grace Church's funds totalling £8,292 were transferred as at 1 April 2023. The trustees do not consider this to have any material affect on the Charity continuing as a going concern.

BESSACARR EVANGELICAL CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023	147,216	47,184	194,400
Additions	-	500	500
At 31 March 2024	<u>147,216</u>	<u>47,684</u>	<u>194,900</u>
DEPRECIATION			
At 1 April 2023	-	44,105	44,105
Charge for year	-	1,735	1,735
At 31 March 2024	<u>-</u>	<u>45,840</u>	<u>45,840</u>
NET BOOK VALUE			
At 31 March 2024	<u>147,216</u>	<u>1,844</u>	<u>149,060</u>
At 31 March 2023	<u>147,216</u>	<u>3,079</u>	<u>150,295</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	<u>10,156</u>	<u>11,766</u>

12. CURRENT ASSET INVESTMENTS

	2024 £	2023 £
Unlisted investments	<u>96,542</u>	<u>94,707</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accrued expenses	<u>1,785</u>	<u>1,785</u>

BESSACARR EVANGELICAL CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

14. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	372,906	(24,048)	348,858
TOTAL FUNDS	<u>372,906</u>	<u>(24,048)</u>	<u>348,858</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	207,547	(231,595)	(24,048)
TOTAL FUNDS	<u>207,547</u>	<u>(231,595)</u>	<u>(24,048)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	393,838	(20,932)	372,906
TOTAL FUNDS	<u>393,838</u>	<u>(20,932)</u>	<u>372,906</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	230,212	(251,144)	(20,932)
TOTAL FUNDS	<u>230,212</u>	<u>(251,144)</u>	<u>(20,932)</u>

BESSACARR EVANGELICAL CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	393,838	(44,980)	348,858
TOTAL FUNDS	<u>393,838</u>	<u>(44,980)</u>	<u>348,858</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	437,759	(482,739)	(44,980)
TOTAL FUNDS	<u>437,759</u>	<u>(482,739)</u>	<u>(44,980)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.