

REGISTERED COMPANY NUMBER: 06915335 (England and Wales)
REGISTERED CHARITY NUMBER: 1138481

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2023
for
THE BESOM IN ASHTEAD AND LEATHERHEAD

Owadally & King
Chartered Certified Accountants
73 Park Lane
Croydon
Surrey
CR0 1JG

THE BESOM IN ASHTEAD AND LEATHERHEAD

Contents of the Financial Statements FOR THE YEAR ENDED 31 MAY 2023

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

THE BESOM IN ASHTEAD AND LEATHERHEAD

Report of the Trustees FOR THE YEAR ENDED 31 MAY 2023

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 May 2023. 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 Besom is a Christian Organisation that encourages church members to help families and individuals that are struggling in the local community and to provide help and support for vulnerable and needy adults as requested by the health visitors and social services.

Activities

The Besom helps people in the local community who are in need. Potential clients are referred through professional caring agencies, social workers, housing associations and other organisations. Members of churches are encouraged to be involved with Besom by giving their time, their household items or money. There are some thirty three Besoms in Ashted covers the areas of Ashted, Leatherhead, Fetcham and Epsom.

The Besom derives its income from church members who donate money toward the work undertaken. The main operating expenses for The Besom in Ashted continue to be the rent for the premises, maintenance and motor van running costs. In addition The Besom has direct costs and buys white goods, mattresses and protectors for clients when there is need to do so. In note 5 under achievements we have set out the help and services provided during the year reviewed.

Achievements

The achievements during the year have not changed materially or in principle and have included.

- Continuing to help and assist people who have fallen on hard times and have no other support.
- This help can include people where there is impaired health, financial difficulties and referrals from the local Vicar(s), Citizen Advice Bureau or Social Services.
- The Besom will to provide items of help and support in the form of beds, carpets, furniture, soft furnishings and domestic appliances.
- This support can be on a weekly and monthly basis throughout the year and has been reflected in the results shown.

Report

The services shown in the Trustees and Directors summary for the year to May 2022 include items such as-

- Washing machines, cookers, fridges, televisions and a full range of domestic appliances.
- Furniture items such as sofas, tables, chairs and similar items.
- Electrical appliances
- Beds, mattresses and related items
- Soft furnishings such as curtains, carpets and rugs

In addition the organisation has given full support to implement all of these services and facilities together with any other related assistance that may be required and when demand arises.

Reserve Policy

The Trustees and Directors of the charity do not maintain a reservation of powers policy at this time.

THE BESOM IN ASHTEAD AND LEATHERHEAD

Report of the Trustees FOR THE YEAR ENDED 31 MAY 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06915335 (England and Wales)

Registered Charity number

1138481

Registered office

Unit 3, Brook Willow Farm
Woodlands Road
Leatherhead
Surrey
KT22 0AN

Trustees

J Start Director
Mrs P J Jane Director
Mrs J A Brand Director
J B Close Retired/ General Practitioner

Company Secretary

Independent Examiner

Owadally & King
Chartered Certified Accountants
73 Park Lane
Croydon
Surrey
CR0 1JG

Approved by order of the board of trustees on20 September 2023..... and signed on its behalf by:

.....
J B Close - Trustee

**Independent Examiner's Report to the Trustees of
The Besom in Ashtead and Leatherhead**

Independent examiner's report to the trustees of The Besom in Ashtead and Leatherhead ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2023.

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.



Mr Mohammed Yousouf F Owadally
The Association of Chartered Certified Accountants

Owadally & King
Chartered Certified Accountants
73 Park Lane
Croydon
Surrey
CR0 1JG

Date: 20 September 2023

THE BESOM IN ASHTEAD AND LEATHERHEAD

Statement of Financial Activities FOR THE YEAR ENDED 31 MAY 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		40,237	34,658
EXPENDITURE ON			
Other		45,122	31,990
NET INCOME/(EXPENDITURE)		(4,885)	2,668
RECONCILIATION OF FUNDS			
Total funds brought forward		15,121	12,453
TOTAL FUNDS CARRIED FORWARD		10,236	15,121

The notes form part of these financial statements

THE BESOM IN ASHTEAD AND LEATHERHEAD

Balance Sheet 31 MAY 2023

		2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS	Notes		
Tangible assets	6	1,114	2,851
CURRENT ASSETS			
Cash at bank and in hand		9,687	12,750
CREDITORS			
Amounts falling due within one year	7	(565)	(480)
NET CURRENT ASSETS		<u>9,122</u>	<u>12,270</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		10,236	15,121
NET ASSETS		<u>10,236</u>	<u>15,121</u>
FUNDS	8		
Unrestricted funds		10,236	15,121
TOTAL FUNDS		<u>10,236</u>	<u>15,121</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

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 20 September 2023..... and were signed on its behalf by:

.....
J B Close - Trustee

The notes form part of these financial statements

1. 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.

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.

2. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	1,737	1,742
	<u> </u>	<u> </u>

THE BESOM IN ASHTEAD AND LEATHERHEAD

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MAY 2023

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

4. AVERAGE NUMBER OF EMPLOYEES

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

	<u>2023</u>	<u>2022</u>
No employees received emoluments in excess of £60,000.		
Average number of employees for 2021 - 0 (2020 - 0)		

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>34,658</u>
EXPENDITURE ON	
Other	<u>31,990</u>
NET INCOME	2,668
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>12,453</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>15,121</u></u>

THE BESOM IN ASHTEAD AND LEATHERHEAD

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MAY 2023

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 June 2022 and 31 May 2023	1,943	14,800	16,743
DEPRECIATION			
At 1 June 2022	1,792	12,100	13,892
Charge for year	117	1,620	1,737
At 31 May 2023	1,909	13,720	15,629
NET BOOK VALUE			
At 31 May 2023	34	1,080	1,114
At 31 May 2022	151	2,700	2,851

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued expenses	565	480

8. MOVEMENT IN FUNDS

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	15,121	(4,885)	10,236
TOTAL FUNDS	15,121	(4,885)	10,236

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,237	(45,122)	(4,885)
TOTAL FUNDS	40,237	(45,122)	(4,885)

THE BESOM IN ASHTEAD AND LEATHERHEAD

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MAY 2023

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	12,453	2,668	15,121
TOTAL FUNDS	<u>12,453</u>	<u>2,668</u>	<u>15,121</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34,658	(31,990)	2,668
TOTAL FUNDS	<u>34,658</u>	<u>(31,990)</u>	<u>2,668</u>

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

	At 1.6.21 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	12,453	(2,217)	10,236
TOTAL FUNDS	<u>12,453</u>	<u>(2,217)</u>	<u>10,236</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	74,895	(77,112)	(2,217)
TOTAL FUNDS	<u>74,895</u>	<u>(77,112)</u>	<u>(2,217)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2023.

THE BESOM IN ASHTEAD AND LEATHERHEAD

Detailed Statement of Financial Activities FOR THE YEAR ENDED 31 MAY 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	36,811	32,195
Gift aid	3,426	2,463
	<u>40,237</u>	<u>34,658</u>
Total incoming resources	40,237	34,658
EXPENDITURE		
Support costs		
Governance costs		
Insurance	632	546
Telephone	102	88
Postage and stationery	63	-
Sundries	844	279
Accountancy and legal fees	577	818
Direct cost	29,695	17,078
Rent and Rates	8,681	8,484
Website cost	335	-
Motor expenses	2,456	2,955
Fixtures and fittings	117	122
Motor vehicles	1,620	1,620
	<u>45,122</u>	<u>31,990</u>
Total resources expended	45,122	31,990
Net (expenditure)/income	<u>(4,885)</u>	<u>2,668</u>

This page does not form part of the statutory financial statements