

THE BESOM IN CAMBRIDGE
FINANCIAL STATEMENTS
FOR YEAR ENDED 30 NOVEMBER 2023

Company Number 07434303
Charity number 1139723

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THE BESOM IN CAMBRIDGE
FINANCIAL STATEMENTS
YEAR ENDED 30 NOVEMBER 2023

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THE BESOM IN CAMBRIDGE

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Directors

Rachel Halewood
Ben Moore
John Cooper
Mark Harbour
Debbie Kisekka

Company Secretary

Felix Hearne

Registered office

Unit 7
Ronald Rolph Court
Wadloes Road
Cambridge
CB5 8PX

Independent Examiner

Matthew Baker ACA

THE BESOM IN CAMBRIDGE

DIRECTORS' REPORT

YEAR ENDED 30 NOVEMBER 2023

The directors present their report and the financial statements of the company for the year ended 30 November 2023.

GENERAL INFORMATION

The Besom in Cambridge is a company limited by guarantee, registered in England and Wales, incorporated on 9 November 2010, governed by its Memorandum and Articles of Association. The company was granted charitable status by the Charity Commission on 6 January 2011 and is registered as charity number 1139723. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member.

DIRECTORS

The directors/trustees, also the members, who served the company during the year were:

John Cooper
Mark Harbour
Debbie Hawker (resigned 5th May 2023)
Debbie Kisekka
Rachel Halewood (appointed 17th October 2023)

Directors/trustees appointed after the end of the year, but before the signing of the financial statements, were:

Ben Moore (appointed 27/03/2024)

Trustees have responsibility for overseeing the work and for the effective implementation of policy. New trustees are appointed by ordinary resolution. We seek to find trustees who are excited by the Besom's vision, who have had experience of the day to day running of Besom or who have been involved in weekend projects with clients. Trustees aim to meet at least 5 times per year.

OBJECTIVES

The objectives of the company as laid down in the Memorandum and Articles of Association are as follows:

To relieve financial hardship and sickness and to promote and preserve good health by the provision of funds, goods or services of any kind in Cambridge and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit, and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.

PUBLIC BENEFIT

The Besom in Cambridge is a public benefit entity. The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

ACHIEVEMENTS IN YEAR

We have been able to collect and deliver essential furniture and white goods and provide bedding and starter packs to those being housed in the community by the council. We have also facilitated church teams to do gardening and painting projects for people in need throughout the City. 'Baby bundles' have been provided to those in the community through the outreach in Sawston.

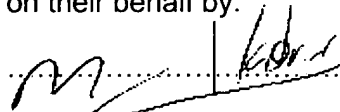
FINANCIAL REVIEW

The company's financial position at the end of the year is shown in the attached financial statements.

General reserves of £3,553 were held at the end of the year. In the Trustees' view, the charity's reserves should provide the Charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The Trustees review the level of reserves at their Trustees' meeting.

The Trustees do not consider that there are any material uncertainties about the Charity's ability to continue as a going concern as at the date of this report.

This report was approved by the directors on twenty-seventh August 2024 and is signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Mark Harbour', is written over a horizontal dotted line.

Mark Harbour

Director

THE BESOM IN CAMBRIDGE
INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS

I report to the charity trustees on my examination of the accounts of The Besom in Cambridge for the year ended 30 November 2023.

Responsibilities and basis of report

As the charity's trustees (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.

Signed: *MBaker*

Name: Matthew Baker ACA

Address: 155 High Street, Longstanton, CB24 3BT

Date: *27/08/24*

THE BESOM IN CAMBRIDGE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 NOVEMBER 2023

	Note	Unrestricted Funds £	Totals 2023 £	Totals 2022 £
INCOMING RESOURCES				
Donations & legacies	2	25,795	25,795	33,246
TOTAL INCOMING RESOURCES		<u>25,795</u>	<u>25,795</u>	<u>33,246</u>
RESOURCES EXPENDED				
Charitable activities	3	29,103	29,103	31,475
TOTAL RESOURCES EXPENDED		<u>29,103</u>	<u>29,103</u>	<u>31,475</u>
NET INCOMING / (OUTGOING) RESOURCES FOR THE YEAR		(3,308)	(3,308)	1,771
Balances brought forward		<u>6,861</u>	<u>6,861</u>	<u>5,090</u>
Balances carried forward		<u>3,553</u>	<u>3,553</u>	<u>6,861</u>

The notes on pages 7 to 9 form part of these financial statements.

THE BESOM IN CAMBRIDGE

BALANCE SHEET

30 NOVEMBER 2023

	NOTE	2023 £	2022 £
FIXED ASSETS	5	1	1
Tangible Assets			
CURRENT ASSETS			
Debtors	6	957	751
Cash at bank and in hand		2,595	6,109
		3,552	6,860
CREDITORS: Amounts falling due within one year		-	-
NET CURRENT ASSETS		3,552	6,860
NET ASSETS		3,553	6,861
FUNDS			
General reserves		3,553	6,861
TOTAL FUNDS		3,553	6,861

The directors are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the accounts for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibility for:

- (i) complying with the requirements of the Act with respect to accounting records and the preparation of accounts;
- (ii) preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its net incoming or outgoing resources for the financial year in accordance with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements have been prepared in accordance with the provisions for companies subject to the small companies' regime, and with the Financial Reporting Standard 102.

These financial statements were approved by the directors on 27 August 2024 and

are signed on their behalf by:


 Mark Harbour

Director

The notes on pages 7 to 9 form part of these financial statements.

THE BESOM IN CAMBRIDGE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 NOVEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (revised 2019)", the Financial Reporting Standard 102 and the Companies Act 2006.

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 charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular 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 charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for services donated by volunteers.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Assets are capitalised if they have a useful life of more than one year and a cost value greater than £250.

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

- Vans 20% on cost

THE BESOM IN CAMBRIDGE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 NOVEMBER 2023

2. DONATIONS & LEGACIES

	2023 £	2022 £
Donations received	23,429	31,487
Gift Aid reclaimed	2,366	1,759
	<u>25,795</u>	<u>33,246</u>

3. COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Project costs	9,068	9,141
Van expenses	755	2,804
Rent and establishment costs	15,773	16,178
Volunteer expenses	515	274
Office equipment and expenses	2,992	3,078
	<u>29,103</u>	<u>31,475</u>

4. TRANSACTIONS WITH DIRECTORS AND RELATED PARTIES

The directors neither received nor waived any emoluments or expenses in the current or previous year and there were no other related party transactions.

THE BESOM IN CAMBRIDGE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 NOVEMBER 2023

5. FIXED ASSETS

	Van £	Total £
Cost		
At 1 Dec 2022 and 30 Nov 2023	<u>4,722</u>	<u>4,722</u>
Depreciation		
At 1 Dec 2022 and 30 Nov 2023	<u>4,721</u>	<u>4,721</u>
Net book value		
At 1 Dec 2022 and 30 Nov 2023	<u>1</u>	<u>1</u>

6. DEBTORS

	2023 £	2022 £
Gift Aid debtor	-	250

7. INDEPENDENT EXAMINER REMUNERATION

There was no remuneration received by the charity's independent examiner for the examination of the accounts.