

THE BESOM IN WITNEY

England & Wales · Charity number 1146040

Details

Status Registered

Legal form Charitable company

Company number [07844402](#)

Registered 2012-02-22

Register [View on the Charity Commission register](#)

Contact

Address West Court
Bampton Road
Clanfield
Bampton
Oxfordshire
OX18 2RG

Phone 07549842789

Email contact@witneybesom.org

Website www.besom.com/local-besoms/witney

Activities

Objects: THE OBJECTS OF THE BESOM IN WITNEY ARE:(A) THE RELIEF OF POVERTY, SUFFERING, SICKNESS AND DISTRESS.(B) THE ADVANCEMENT OF EDUCATION.(C) THE ADVANCEMENT OF THE CHRISTIAN RELIGION AND(D) THE ADVANCEMENT OF SUCH OTHER PURPOSES AS ARE CHARITABLE IN ACCORDANCE WITH ENGLISH LAW SO AS TO MAKE A DIFFERENCE TO THOSE IN NEED IN AND AROUND THE WITNEY AREA.

Activities: The Besom in Witney helps individuals and church groups to give their time, money, skills, or things and ensures that these reach local individuals and families in a time of need. We positively recycle good quality household items such as furniture, textiles, kitchenalia, good-as-new children's clothing, baby items and toys and pass these onto people who need them. We also accept gifts of food.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Religious Activities, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£46,808	£39,979	-	-
2023-10-31	£33,854	£27,772	-	-
2022-10-31	£32,628	£34,427	-	-
2021-10-31	£39,309	£53,280	-	-
2020-10-31	£44,959	£27,930	-	-

Trustees

Name	Role	Appointed
DAVID REEVES TAYLOR		2020-11-30
Henry Edward Tudor St John		2022-10-17
Rosemary Honour Smith		2023-11-29
SUSAN MARY PHAYRE WINGFIELD DIGBY		2017-11-21
Susan Grenfell		2023-07-10
TAMSIN GASKELL		2024-06-19

THE BESOM IN WITNEY

England & Wales - Charity number 1146040

Accounts

THE BESOM IN WITNEY

Accounts – 31st December 2024

THE BESOM IN WITNEY

(A company limited by guarantee and not having a share capital)

Charity number: 1146040
Company number: 7844402

Accounts – 31st December 2024

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THE BESOM IN WITNEY

**REPORT OF THE TRUSTEES
for the period ended 31st December 2024**

The Trustees are pleased to present their annual report and financial statements of the charitable company for the period ended 31st December 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and the charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland; FRS 102) issued in October 2019.

Reference and Administration Details

The charity's name is The Besom in Witney.

Charity Registration Number: 1146040

Company Number: 7844402

Registered Office: 22b High Street, Witney, Oxon, OX28 6RB

Trustees and Directors

The Trustees of the charitable company (the charity) are its Directors for the purposes of company law. The Trustees and officers who served during the year and since the year end were as follows:

S Wingfield Digby
D Taylor
H St John
S Grenfell
R Honour-Smith (appointed 29th November 2023)
T Gaskell (appointed 19th June 2024)

Objectives and Activities

The main objects of the charity are:

- i) To relieve persons in conditions of need or hardship or who are aged or distressed
- ii) The advancement of education
- iii) The advancement of the Christian faith

In planning the activities of the charitable company, the directors have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The public benefit objective is achieved through our work in the community outlined below.

Achievements and Performance

This report covers the period 1st November 2023 to 31st December 2024 to reflect our change of financial year to the calendar year.

We have, overall, maintained food, housepack and furniture deliveries over the period compared to the previous year. We continue to respond to referrals from Citizens Advice, the West Oxfordshire Family Solutions, Connections, local school officers and other agencies. We have also taken a number of new initiatives as highlighted below.

REPORT OF THE TRUSTEES
for the period ended 31st December 2024 (Continued)

Achievements and Performance (continued)

We saw the retirement of several key volunteers but God has provided able and committed new time-givers to replace them. We have recruited one new trustee this year who is making a substantial contribution, and we will use a skills matrix exercise as we consider further strengthening of the board.

The total number of food deliveries for 2024 was 356. Some 226 deliveries were to families, represented by 403 adults and 547 children. 130 deliveries were to single people. We delivered 19 parcels to Afghan families and this seems to be an increasing trend. As usual, there were over 30 donors to our Harvest appeal, either churches or schools and one or two separate individuals. We delivered Christmas hampers to 48 families (ranging from 2 to 10 members in size) and to 35 singles. This was an increase on 2023.

We also made up house packs and delivered them when possible, by car or left them ready for the van team if they were too big or heavy.

We made a total of 34 van runs encompassing 56 collections, 53 deliveries of furniture and 27 deliveries of house packs. We were able to support several refugee families moving into empty properties through close liaison with the WODC officer responsible.

Our long-serving newsletter editor was among those time givers to retire. Our first newsletter under new leadership came out in December 2024; after discussion it was decided henceforth to send it out four times a year rather than monthly. Our new editor has given it a new, fresher look which has been much appreciated.

We have tried to create more of a volunteer community through social events, as well as our regular Friday meetings, and we held our first event to bring together key Besom volunteers and representatives of our main referring agencies.

We held a Prayer and Vision Day in addition to our regular board meetings. Several new initiatives mentioned here came out of this day. In addition, we regularly review our mission and current strategy and on the basis of them make decisions about areas of work we can undertake and requests that we can respond to.

We have also worked behind the scenes on legacy issues; updating electronic document storage and sharing; and creating new policies.

Our new Trustee has taken on responsibility for Comms and has set up a Facebook page so that we now have a presence on social media.

As always, we are very grateful to our wonderful team of time-givers at the Besom in Witney. We also give thanks for the generosity of people in our area and to God for all his blessing and provision.

Finances and reserves

This year our financial year (1st Nov 2023 to 31st Oct 2024) was extended by 2 months to 31st Dec 2024, as we make the transition to a financial year that follows the calendar year. Our annual income was £46,808 and our expenditure for the year was £ 39,979.

We end the year with our finances in a healthy state and carrying forward substantial funds of £33,575, although we are still monitoring our monthly expenditure having recently increased the amount we give away in food vouchers.

REPORT OF THE TRUSTEES
for the period ended 31st December 2024 (Continued)

Finances and reserves (continued)

The trustees have considered the charity’s requirements for reserves and presently have a policy of maintaining funds equivalent to four months of average core expenditure. Based on 2023-24 expenditure this would be £6,400 currently. However, we also need to make additional provision of £15,000 to replace our ageing van in the foreseeable future. With the current level of funding, if there were significant and sustained drops in income, this would provide enough but this will be kept under review by the Trustees, taking account of whether any donations we have received have been ring-fenced for particular purposes. Our premises are rented on a 1 month notice arrangement. Our current healthy reserves provide flexibility to take on alternative suitable premises at short notice should that become necessary as we outgrow our current storage spaces.

Assuming our reserves will not dip substantially during 2025 we are actively looking at ways to disperse our £12,200 excess funds. Options include:

1. Funding a new location for our storage facilities. At present we have 3 storage facilities in different locations. We would like to co-locate to a shared facility, preferably in Witney and possibly shared with another local charity, which has a very similar ethos to the Besom in Witney.
2. Purchase of carpets/rugs. We are very aware that some families we deliver to who live in social housing have no carpets and are living with concrete flooring which is unsuitable, particularly where children in the household are young. We have been in discussion with a housing association about this issue and intend to explore options further.

Structure, Governance and Management

Governing Document

The Besom in Witney is a company limited by guarantee governed by its Memorandum and Articles of Association dated 7th November 2011. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £10 to the assets of the charitable company in the event of winding up.

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

Approved by the trustees on 2025 and signed on its behalf by:

.....

D Taylor - Trustee/Director

Witney

INDEPENDENT EXAMINER’S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of The Besom in Witney for the period ended 31st December 2024.

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 charitable 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 charitable 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 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.

A P Williams BSc FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

..... 2025

Statement of Financial Activities
(including an income and expenditure account)

for the period ended 31st December 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Income from:					
Donations and legacies	3	45,528	365	45,893	33,493
Investment income	4	915	-	915	361
Total incoming resources		<u>46,443</u>	<u>365</u>	<u>46,808</u>	<u>33,854</u>
Expenditure on:					
Charitable activities	5	39,055	924	39,979	27,772
Total expenditure		<u>39,055</u>	<u>924</u>	<u>39,979</u>	<u>27,772</u>
Net income/(expenditure) and net movement in funds for the year		7,388	(559)	6,829	6,082
Transfer between funds		(559)	559	-	-
Net movement in funds		<u>6,829</u>	<u>-</u>	<u>6,829</u>	<u>6,082</u>
Reconciliation of funds					
Total funds brought forward		26,746	-	26,746	20,664
Total funds carried forward		<u>£33,575</u>	<u>£-</u>	<u>£33,575</u>	<u>£26,746</u>

There were no recognised gains or losses other than those shown in the Statement of Financial Activities.

The notes on page 7 to 11 form part of these financial statements.

THE BESOM IN WITNEY

6.

BALANCE SHEET

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	9	-	-
Total fixed assets		-	-
Current assets			
Cash at bank and in hand		34,295	27,430
Total current assets		34,295	27,430
Liabilities			
Creditors falling due within one year	10	720	684
Net current assets		33,575	26,746
Total assets less current liabilities		33,575	26,746
Total net assets	11	<u>£33,575</u>	<u>£26,746</u>
The funds of the Charity			
Restricted income funds	12	-	-
Unrestricted income funds	12	33,575	26,746
Total unrestricted funds		<u>33,575</u>	<u>26,746</u>
Total charity funds		<u>£33,575</u>	<u>£26,746</u>

For the period ended 31st December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime with Part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 2025 and are signed on their behalf by:

.....
D Taylor - Trustee/Director

The notes on pages 7 to 11 form part of these financial statements

NOTES TO THE ACCOUNTS
for the period ended 31st December 2024

1. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) **Basis of Preparation**

The financial statements have been prepared in accordance with the 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)) (issued in October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Public Benefit Entity

The Besom in Witney meets the definition of a public benefit entity as defined by FRS 102.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern

b) **Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) **Donated Services**

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

d) **Interest Receivable**

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

e) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

NOTES TO THE ACCOUNTS
for the period ended 31st December 2024

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight-line basis as follows:

Asset Category	Annual Rate
Motor vehicles	25%

h) **Debtors**

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

i) **Cash at Bank and in Hand**

Cash at bank and cash 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.

j) **Creditors and Provisions**

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 amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. **Income from donations**

	2024	2023
	£	£
Gifts and donations	43,793	33,493
Grants	2,100	-
	<u>£45,893</u>	<u>£33,493</u>

NOTES TO THE ACCOUNTS
for the period ended 31st December 2024

4. **Investment income**

	2024	2023
	£	£
Interest	915	361
	£915	£361

5. **Analysis of expenditure on charitable activities**

	2024	2023
	Total	Total
	£	£
Supporting those in need	16,800	25,452
Motor and travel	2,001	742
Administration and publicity	831	393
Property	18,328	-
Insurance	957	501
Sundry	342	-
Independent examiner's fee	720	684
Depreciation	-	-
Total	£39,979	£27,772

6. **Net income/(expenditure) for the year**

	2024	2023
	£	£
<i>This is stated after charging:</i>		
Depreciation	-	-
Independent examiner's fee	720	684
	720	684

7. **Related party transactions**

During the year there have been no transactions with any of the trustees which require separate disclosure within the financial statements.

No trustees received any remuneration or were paid any expenses during the year (2023: £Nil).

8. **Corporation tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE ACCOUNTS
for the period ended 31st December 2024

9. **Tangible fixed assets**

	Motor Vehicles £	Total £
Cost:		
As at 1 November 2023	9,784	9,784
Additions	-	-
As at 31 December 2024	<u>9,784</u>	<u>9,784</u>
Depreciation:		
As at 1 November 2023	9,784	9,784
Charge for year	-	-
As at 31 December 2024	<u>9,784</u>	<u>9,784</u>
Net book value:		
As at 31 December 2024	<u>£-</u>	<u>£-</u>
As at 31 October 2023	<u>£-</u>	<u>£-</u>

10. **Creditors: amounts falling due within one year**

	2024 £	2023 £
Accruals	<u>720</u>	<u>684</u>
	<u>£720</u>	<u>£684</u>

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

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	34,295	-	-	34,295
Other net current assets/(liabilities)	(720)	-	-	(720)
Total	<u>£33,575</u>	<u>£-</u>	<u>£-</u>	<u>£33,575</u>

12. **Analysis of charitable funds****Analysis of movements in restricted funds**

	Balance 01.11.2023 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.2024 £
Christmas hampers	-	365	(924)	559	-
Total	<u>£-</u>	<u>£365</u>	<u>£(924)</u>	<u>£559</u>	<u>£-</u>

NOTES TO THE ACCOUNTS
for the period ended 31st December 2024

12. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance 01.11.2023	Incoming resources	Resources expended	Transfers	Funds 31.12.2024
	£	£	£	£	£
General fund	26,746	46,443	(39,055)	(559)	33,575
Total	£26,746	£46,443	£(39,055)	£(559)	£33,575

THE BESOM IN WITNEY

England & Wales - Charity number 1146040

Accounts

THE BESOM IN WITNEY

Accounts – 31st October 2023

THE BESOM IN WITNEY

(A company limited by guarantee and not having a share capital)

Charity number: 1146040
Company number: 7844402

Accounts – 31st October 2023

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- 6. Balance Sheet
- 7-10. Notes to the Accounts

THE BESOM IN WITNEY

**REPORT OF THE TRUSTEES
for the year ended 31st October 2023**

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st October 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and the charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland; FRS 102) issued in October 2019.

Reference and Administration Details

The charity's name is The Besom in Witney.

Charity Registration Number: 1146040

Company Number: 7844402

Registered Office: 22b High Street, Witney, Oxon, OX28 6RB

Trustees and Directors

The Trustees of the charitable company (the charity) are its Directors for the purposes of company law. The Trustees and officers who served during the year and since the year end were as follows:

R Crossley (resigned 31st July 2023)
P Ledden (resigned 31st July 2023)
S Wingfield Digby
D Taylor
H St John (appointed 30th September 2022)
S Grenfell (appointed 10th July 2023)
R Honour-Smith (appointed 29th November 2023)

Objectives and Activities

The main objects of the charity are:

- i) To relieve persons in conditions of need or hardship or who are aged or distressed
- ii) The advancement of education
- iii) The advancement of the Christian faith

In planning the activities of the charitable company, the directors have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The public benefit objective is achieved through our work in the community outlined below.

Achievements and Performance

For the operating year 2022-2023 we have overall slightly increased our food and furniture deliveries over the previous year.

The Food team delivered 355 food parcels, less than last year, but we have had more requests from larger families, and have fed 929 people in total. We also delivered 75 Christmas hampers, compared to 62 last year. Emergency food parcels comprised what food gifts we could include, generally a minimum of 3-days' worth of food, plus an accompanying supermarket voucher, where appropriate, so that the recipient had the dignity of buying their own fresh food items.

**REPORT OF THE TRUSTEES
for the year ended 31st October 2023 (Continued)**

Achievements and Performance (continued)

The van team carried out 29 runs between November 2022 and October 2023, three more than in the same period 2021-2022. The van team comprises a pool of seven time-givers who have offered their services.

In February 2022 we took over a storage unit at New Yatt Business Centre which is larger and more suitable for storing items out of damp conditions. This has meant we have been able to build up a small stock of general items such as beds, mattresses and tables rather than relying on donors to hold on to items until a matching recipient comes along. This has allowed us to react more quickly and provide items in an emergency situation where people move into completely empty properties.

We reviewed our mission and current strategy and on the basis of them have made decisions about areas of work we can undertake and requests that we can respond to.

One of these areas is organizing Gardening or DIY Projects. We do not currently have the human resources to organise these or the potential volunteers to hand to take them on. We concluded that we will henceforth act as a 'bridge' (in keeping with our vision) between those needing help and church groups that might be interested in taking projects on.

Another is our decision to partner with the clothes charity Apollos where we are able to act as a bridge when given items which Apollos can use

We have also decided to improve our reach to young potential time-givers by seeking to recruit a time-giver who has expertise in digital communication.

As always, we are very grateful to our wonderful team of time-givers at the Besom in Witney. We also give thanks for the generosity of people in our area and to God for all his blessing and provision.

Reserves Policy

The trustees have considered the charity's requirements for reserves and presently have a policy of maintaining funds equivalent to four months of average expenditure. This would be in the region of £4,500 currently. We do not directly fundraise and so if there were significant and sustained drops in income this would provide enough time to adapt to changing circumstances. Our premises are sensibly licensed, not leased, to mitigate against potential future variances in income, but we are potentially at the mercy of landlord whims. Our rented properties are rented on a 1 month notice arrangement. Healthy reserves provide flexibility to take on alternative suitable premises at short notice should that become necessary.

Some donations are ring-fenced for particular purposes. There is no deliberate policy of holding such money back from being spent. We will do so as we become aware of needs fitting the criteria specified by the giver. We are grateful that to date we have not turned down a reasonable request for help due to lack of funds.

Structure, Governance and Management

Governing Document

The Besom in Witney is a company limited by guarantee governed by its Memorandum and Articles of Association dated 7th November 2011. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £10 to the assets of the charitable company in the event of winding up.

REPORT OF THE TRUSTEES
for the year ended 31st October 2023 (Continued)

Structure, Governance and Management (continued)

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

Approved by the trustees on 14th February 2024 and signed on its behalf by:

D Taylor

.....

D Taylor - Trustee/Director

Witney

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of The Besom in Witney for the year ended 31st October 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 charitable 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 charitable 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 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.

A P Williams BSc FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

20th February 2024

Statement of Financial Activities
(including an income and expenditure account)

for the year ended 31st October 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income from:					
Donations and legacies	3	33,493	-	33,493	32,598
Investment income	4	361	-	361	30
Total incoming resources		<u>33,854</u>	<u>-</u>	<u>33,854</u>	<u>32,628</u>
Expenditure on:					
Charitable activities	5	<u>27,772</u>	<u>-</u>	<u>27,772</u>	<u>34,427</u>
Total expenditure		<u>27,772</u>	<u>-</u>	<u>27,772</u>	<u>34,427</u>
Net income/(expenditure) and net movement in funds for the year		6,082	-	6,082	(1,799)
Transfer between funds		-	-	-	-
Net movement in funds		<u>6,082</u>	<u>-</u>	<u>6,082</u>	<u>(1,799)</u>
Reconciliation of funds					
Total funds brought forward		<u>20,664</u>	<u>-</u>	<u>20,664</u>	<u>22,463</u>
Total funds carried forward		<u><u>£26,746</u></u>	<u><u>£-</u></u>	<u><u>£26,746</u></u>	<u><u>£20,664</u></u>

There were no recognised gains or losses other than those shown in the Statement of Financial Activities.

The notes on page 7 to 10 form part of these financial statements.

THE BESOM IN WITNEY

6.

BALANCE SHEET

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	-	-
Total fixed assets		-	-
Current assets			
Cash at bank and in hand		27,430	21,324
Total current assets		27,430	21,324
Liabilities			
Creditors falling due within one year	10	684	660
Net current assets		26,746	20,664
Total assets less current liabilities		26,746	20,664
Total net assets	11	<u>£26,746</u>	<u>£20,664</u>
The funds of the Charity			
Restricted income funds	12	-	-
Unrestricted income funds	12	26,746	20,664
Total unrestricted funds		26,746	20,664
Total charity funds		<u>£26,746</u>	<u>£20,664</u>

For the year ended 31st October 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime with Part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 14th February 2024 and are signed on their behalf by:

D Taylor

.....
D Taylor - Trustee/Director

The notes on pages 7 to 10 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st October 20231. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) **Basis of Preparation**

The financial statements have been prepared in accordance with the 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)) (issued in October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Public Benefit Entity

The Besom in Witney meets the definition of a public benefit entity as defined by FRS 102.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern

b) **Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) **Donated Services**

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

d) **Interest Receivable**

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

e) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

NOTES TO THE ACCOUNTS
for the year ended 31st October 2023

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight-line basis as follows:

Asset Category	Annual Rate
Motor vehicles	25%

h) **Debtors**

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

i) **Cash at Bank and in Hand**

Cash at bank and cash 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.

j) **Creditors and Provisions**

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 amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. **Income from donations**

	2023	2022
	£	£
Gifts and donations	33,493	32,598
	<u>£33,493</u>	<u>£32,598</u>

NOTES TO THE ACCOUNTS
for the year ended 31st October 2023

4. **Investment income**

	2023	2022
	£	£
Interest	361	30
	<u>£361</u>	<u>£30</u>

5. **Analysis of expenditure on charitable activities**

	2023	2022
	Total	Total
	£	£
Supporting those in need	25,452	30,979
Motor and travel	742	1,252
Administration and publicity	393	712
Insurance	501	422
Independent examiner's fee	684	660
Depreciation	-	402
Total	<u>£27,772</u>	<u>£34,427</u>

6. **Net income/(expenditure) for the year**

	2023	2022
	£	£
<i>This is stated after charging:</i>		
Depreciation	-	402
Independent examiner's fee	684	660
	<u>684</u>	<u>660</u>

7. **Related party transactions**

During the year there have been no transactions with any of the trustees which require separate disclosure within the financial statements.

No trustees received any remuneration or were paid any expenses during the year (2022: £Nil).

8. **Corporation tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE ACCOUNTS
for the year ended 31st October 2023

9. **Tangible fixed assets**

	Motor Vehicles £	Total £
Cost:		
As at 1 November 2022	9,784	9,784
Additions	-	-
As at 31 October 2023	<u>9,784</u>	<u>9,784</u>
Depreciation:		
As at 1 November 2022	9,784	9,784
Charge for year	-	-
As at 31 October 2023	<u>9,784</u>	<u>9,784</u>
Net book value:		
As at 31 October 2023	<u>£-</u>	<u>£-</u>
As at 31 October 2022	<u>£-</u>	<u>£-</u>

10. **Creditors: amounts falling due within one year**

	2023 £	2022 £
Accruals	684	660
	<u>£684</u>	<u>£660</u>

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

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	27,430	-	-	27,430
Other net current assets/(liabilities)	(684)	-	-	(684)
Total	<u>£26,746</u>	<u>£-</u>	<u>£-</u>	<u>£26,746</u>

12. **Analysis of charitable funds**

Analysis of movements in unrestricted funds

	Balance 01.11.2022 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.10.2023 £
General fund	20,664	33,854	(27,772)	-	26,746
Total	<u>£20,664</u>	<u>£33,854</u>	<u>£(27,772)</u>	<u>£-</u>	<u>£26,746</u>

THE BESOM IN WITNEY

England & Wales - Charity number 1146040

Accounts

THE BESOM IN WITNEY

Accounts – 31st October 2022

THE BESOM IN WITNEY

(A company limited by guarantee and not having a share capital)

Charity number: 1146040
Company number: 7844402

Accounts – 31st October 2022

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- 3. Independent Examiner's Report to the Trustees
- 4. Statement of Financial Activities
- 5. Balance Sheet
- 6-9. Notes to the Accounts

THE BESOM IN WITNEY

**REPORT OF THE TRUSTEES
for the year ended 31st October 2022**

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st October 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and the charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland; FRS 102) issued in October 2019.

Reference and Administration Details

The charity's name is The Besom in Witney.

Charity Registration Number: 1146040

Company Number: 7844402

Registered Office: 22b High Street, Witney, Oxon, OX28 6RB

Trustees and Directors

The Trustees of the charitable company (the charity) are its Directors for the purposes of company law. The Trustees and officers who served during the year and since the year end were as follows:

R Crossley
P Ledden
S Wingfield Digby
D Taylor
H St John (appointed 30th September 2022)

Objectives and Activities

The main objects of the charity are:

- i) To relieve persons in conditions of need or hardship or who are aged or distressed
- ii) The advancement of education
- iii) The advancement of the Christian faith

In planning the activities of the charitable company, the directors have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The public benefit objective is achieved through our work in the community outlined below.

Achievements and Performance

For the operating year of 2021-2022 we have seen a return to normal pre-pandemic volumes from a food parcel delivery perspective and an increase on last year from a furniture delivery perspective. The food team delivered 466 food parcels between November 2021 and October 2022, plus 62 Christmas hampers. Emergency food parcels comprised what food gifts we could include, generally a minimum of 3-days worth of food, plus an accompanying supermarket voucher, where appropriate, so that the recipient had the dignity of buying their own fresh food items.

Van runs, collecting and delivering household items and furniture, restarted in earnest in 2022. 26 van runs were completed in total. We also supplemented this with some direct deliveries from Argos. As money giving has remained healthy, we were able to buy emergency items such as mattresses, bedding and some household items to supplement the 'house packs' we were providing to those going into housing with very few possessions. At a

**REPORT OF THE TRUSTEES
for the year ended 31st October 2022 (Continued)**

Achievements and Performance (continued)

minimum, we could supply something to sleep on, towels and toiletries, essential cooking items (microwave, toaster, kettle) and essentials to be able to cook and eat, alongside a food parcel and/or voucher.

We currently do not have a resource to plan and organise Gardening and DIY Projects. Therefore, we have been unable to accept referrals or offer time giving opportunities this operating year. Projects are therefore on hold until we have a resource available to lead this area of our ministry.

As always, we are very grateful to our wonderful team of time givers at the Besom in Witney.

Reserves Policy

The trustees have considered the charity’s requirements for reserves and presently have a policy of maintaining funds equivalent to four months of average expenditure. This would be in the region of £4,500 currently. We do not directly fundraise and so if there were significant and sustained drops in income this would provide enough time to adapt to changing circumstances. Our premises are sensibly licensed, not leased, to mitigate against potential future variances in income, but we are potentially at the mercy of landlord whims. Our rented properties are rented on a 1 month notice arrangement. Healthy reserves provide flexibility to take on alternative suitable premises at short notice should that become necessary.

Some donations are ring-fenced for particular purposes. There is no deliberate policy of holding such money back from being spent. We will do so as we become aware of needs fitting the criteria specified by the giver. We are grateful that to date we have not turned down a reasonable request for help due to lack of funds.

Structure, Governance and Management

Governing Document

The Besom in Witney is a company limited by guarantee governed by its Memorandum and Articles of Association dated 7th November 2011. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £10 to the assets of the charitable company in the event of winding up.

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

Approved by the trustees on 12th February 2023 and signed on its behalf by:

P Ledden

.....

Trustee/Director

Witney

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of The Besom in Witney for the year ended 31st October 2022.

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 charitable 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 charitable 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 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.

A P Williams BSc FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

30th March 2023

Statement of Financial Activities
(including an income and expenditure account)

for the year ended 31st October 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and legacies	3	32,598	-	32,598	39,306
Investment income	4	30	-	30	3
Total incoming resources		32,628	-	32,628	39,309
Expenditure on:					
Charitable activities	5	34,427	-	34,427	53,280
Total expenditure		34,427	-	34,427	53,280
Net income/(expenditure) and net movement in funds for the year		(1,799)	-	(1,799)	(13,971)
Transfer between funds		-	-	-	-
Net movement in funds		(1,799)	-	(1,799)	(13,971)
Reconciliation of funds					
Total funds brought forward		22,463	-	22,463	36,434
Total funds carried forward		£20,664	£-	£20,664	£22,463

There were no recognised gains or losses other than those shown in the Statement of Financial Activities.

The notes on page 6 to 9 form part of these financial statements.

THE BESOM IN WITNEY

5.

BALANCE SHEET

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	-	402
Total fixed assets		-	402
Current assets			
Cash at bank and in hand		21,324	22,697
Total current assets		21,324	22,697
Liabilities			
Creditors falling due within one year	10	660	636
Net current assets		20,664	22,061
Total assets less current liabilities		20,664	22,463
Total net assets	11	£20,664	£22,463
The funds of the Charity			
Restricted income funds	12	-	-
Unrestricted income funds	12	20,664	22,463
Total unrestricted funds		20,664	22,463
Total charity funds		£20,664	£22,463

For the year ended 31st October 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime with Part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 12th February 2023 and are signed on their behalf by:

P Ledden

.....
Trustee/Director

The notes on pages 6 to 9 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st October 20221. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) **Basis of Preparation**

The financial statements have been prepared in accordance with the 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)) (issued in October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Public Benefit Entity

The Besom in Witney meets the definition of a public benefit entity as defined by FRS 102.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern

b) **Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) **Donated Services**

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

d) **Interest Receivable**

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

e) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

NOTES TO THE ACCOUNTS
for the year ended 31st October 2022

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight-line basis as follows:

Asset Category	Annual Rate
Motor vehicles	25%

h) **Debtors**

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

i) **Cash at Bank and in Hand**

Cash at bank and cash 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.

j) **Creditors and Provisions**

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 amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. **Income from donations**

	2022	2021
	£	£
Gifts and donations	32,598	39,306
	<u>£32,598</u>	<u>£39,306</u>

NOTES TO THE ACCOUNTS
for the year ended 31st October 2022

4. **Investment income**

	2022	2021
	£	£
Interest	30	3
	£30	£3
	£30	£3

5. **Analysis of expenditure on charitable activities**

	2022	2021
	Total	Total
	£	£
Supporting those in need	30,979	47,063
Motor and travel	1,252	1,157
Administration and publicity	712	1,553
Insurance	422	423
Independent examiner's fee	660	636
Depreciation	402	2,448
Total	£34,427	£53,280

6. **Net income/(expenditure) for the year**

	2022	2021
	£	£
<i>This is stated after charging:</i>		
Depreciation	402	2,448
Independent examiner's fee	660	636
	660	636

7. **Related party transactions**

During the year there have been no transactions with any of the trustees which require separate disclosure within the financial statements.

No trustees received any remuneration or were paid any expenses during the year (2021: £Nil).

8. **Corporation tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE ACCOUNTS
for the year ended 31st October 2022

9. **Tangible fixed assets**

	Motor Vehicles £	Total £
Cost:		
As at 1 November 2021	9,784	9,784
Additions	-	-
As at 31 October 2022	<u>9,784</u>	<u>9,784</u>
Depreciation:		
As at 1 November 2021	9,382	9,382
Charge for year	402	402
As at 31 October 2022	<u>9,784</u>	<u>9,784</u>
Net book value:		
As at 31 October 2022	<u>£-</u>	<u>£-</u>
As at 31 October 2021	<u>£402</u>	<u>£402</u>

10. **Creditors: amounts falling due within one year**

	2022 £	2021 £
Accruals	660	636
	<u>£660</u>	<u>£636</u>

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

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	21,324	-	-	21,324
Other net current assets/(liabilities)	(660)	-	-	(660)
Total	<u>£20,664</u>	<u>£-</u>	<u>£-</u>	<u>£20,664</u>

12. **Analysis of charitable funds****Analysis of movements in unrestricted funds**

	Balance 01.11.2021 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.10.2022 £
General fund	22,463	32,628	(34,427)	-	20,664
Total	<u>£22,463</u>	<u>£32,628</u>	<u>£(34,427)</u>	<u>£-</u>	<u>£20,664</u>

THE BESOM IN WITNEY

England & Wales - Charity number 1146040

Accounts

THE BESOM IN WITNEY

Accounts – 31st October 2021

THE BESOM IN WITNEY

(A company limited by guarantee and not having a share capital)

Charity number: 1146040
Company number: 7844402

Accounts – 31st October 2021

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- 6. Balance Sheet
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THE BESOM IN WITNEY

**REPORT OF THE TRUSTEES
for the year ended 31st October 2021**

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st October 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and the charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland; FRS 102) issued in October 2019.

Reference and Administration Details

The charity's name is The Besom in Witney.

Charity Registration Number: 1146040

Company Number: 7844402

Registered Office: 22b High Street, Witney, Oxon, OX28 6RB

Trustees and Directors

The Trustees of the charitable company (the charity) are its Directors for the purposes of company law. The Trustees and officers who served during the year and since the year end were as follows:

G Simmonds (resigned 6 December 2021)
R Crossley
P Ledden
S Wingfield Digby
D Taylor

Objectives and Activities

The main objects of the charity are:

- i) To relieve persons in conditions of need or hardship or who are aged or distressed
- ii) The advancement of education
- iii) The advancement of the Christian faith

In planning the activities of the charitable company the directors have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The public benefit objective is achieved through our work in the community outlined below.

Achievements and Performance

As with the operating year 2019-2020, activity was impacted by the effects of the pandemic. We saw a significant and understandable drop off in numbers of time givers and changes to the time givers coming to the fore as the older and more vulnerable members of the team shielded once more, and quite rightly took a step back from the frontline. Administration has always been undertaken remotely from homes and so there was no change or impact to our administration behind the scenes.

Despite the difficulties of delivering safely to those in a time of need, we continued with much of the ministry effectively, if not quite 'as normal'.

REPORT OF THE TRUSTEES
for the year ended 31st October 2021 (Continued)

Achievements and Performance (continued)

We saw a continued high demand for emergency food support and the team delivered 603 parcels between November 2020 and October 2021, plus 73 Christmas hampers. Emergency food parcels comprised what food gifts we could include, generally a minimum of 3-days worth of food, plus an accompanying supermarket voucher so that the recipient had the dignity of buying their own fresh food items.

A significant amount of food was bought to replenish stocks because gifts of food through the churches was much less due to churches operating on line and not face to face for much of the year.

Our team managed to keep up good communication through regular weekly zoom meetings and ensured the Christian focus of this work.

Van runs, collecting and delivering household items and furniture, were only carried out on an emergency basis during most of this year by “family bubble” teams (35) and we managed a couple of normal teams in October, making 37 van runs in total. We also supplemented this with some direct deliveries from Argos, John Lewis and Dunelm (total of 15). As doorstep collections were difficult and storage was at capacity for much of the year, we declined a lot of items that in normal circumstances we’d have been pleased to pass on.

As money giving remained high we were able to buy emergency items such as beds, bedding, and some household items to supplement the ‘house packs’ we were providing to those going into housing with nothing or almost nothing. At a minimum, we could supply something to sleep on, towels and toiletries, essential cooking items (microwave, toaster, kettle) and essentials to be able to cook and eat, alongside a food parcel and/or voucher to start their cupboards off with.

As it was almost impossible to offer project opportunities safely, we have been unable to accept referrals or offer time giving opportunities to as many groups as usual. Therefore, we have had just two projects undertaken towards the end of this operating year where a group returned twice to a former recipient to make her garden safe and bought her a replacement mower as part of this.

We are grateful that the team members going out and about have stayed healthy and safe during a particularly challenging set of circumstances, and that the wider team has remained good humoured, healthy and supportive whilst based more at home.

Reserves Policy

The trustees have considered the charity’s requirements for reserves and presently have a policy of maintaining funds equivalent to four months of average expenditure. This would be in the region of £7,000 currently. We do not directly fund raise and so if there were significant and sustained drops in income this would provide enough time to adapt to changing circumstances. Our premises are sensibly licensed, not leased, to mitigate against potential future variances in income, but we are potentially at the mercy of landlord whims as experienced last year. Healthy reserves provide flexibility to take on alternative suitable premises at short notice should that become necessary.

Some donations are ring-fenced for particular purposes. There is no deliberate policy of holding such money back from being spent. We will do so as we become aware of needs fitting the criteria specified by the giver. We are grateful that to date we have not turned down a reasonable request for help due to lack of funds.

REPORT OF THE TRUSTEES
for the year ended 31st October 2021 (Continued)

Structure, Governance and Management

Governing Document

The Besom in Witney is a company limited by guarantee governed by its Memorandum and Articles of Association dated 7th November 2011. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £10 to the assets of the charitable company in the event of winding up.

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

Approved by the trustees on 12th March 2022 and signed on its behalf by:

Paul Ledden
.....
Trustee/Director

Witney

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of The Besom in Witney for the year ended 31st October 2021.

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 charitable 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 charitable 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 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.

A P Williams BSc FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

21st March 2022

Statement of Financial Activities
(including an income and expenditure account)

for the year ended 31st October 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income from:					
Donations and legacies	3	39,306	-	39,306	44,937
Investment income	4	3	-	3	22
Total incoming resources		<u>39,309</u>	<u>-</u>	<u>39,309</u>	<u>44,959</u>
Expenditure on:					
Charitable activities	5	53,280	-	53,280	27,930
Total expenditure		<u>53,280</u>	<u>-</u>	<u>53,280</u>	<u>27,930</u>
Net income/(expenditure) and net movement in funds for the year		(13,971)	-	(13,971)	17,029
Transfer between funds		-	-	-	-
Net movement in funds		<u>(13,971)</u>	<u>-</u>	<u>(13,971)</u>	<u>17,029</u>
Reconciliation of funds					
Total funds brought forward		<u>36,434</u>	<u>-</u>	<u>36,434</u>	<u>19,405</u>
Total funds carried forward		<u>£22,463</u>	<u>£-</u>	<u>£22,463</u>	<u>£36,434</u>

There were no recognised gains or losses other than those shown in the Statement of Financial Activities.

The notes on page 7 to 10 form part of these financial statements.

THE BESOM IN WITNEY

6.

BALANCE SHEET

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	402	2,850
Total fixed assets		<u>402</u>	<u>2,850</u>
Current assets			
Cash at bank and in hand		22,697	34,220
Total current assets		<u>22,697</u>	<u>34,220</u>
Liabilities			
Creditors falling due within one year	10	636	636
Net current assets		<u>22,061</u>	<u>33,584</u>
Total assets less current liabilities		<u>22,463</u>	<u>36,434</u>
Total net assets	11	<u>£22,463</u>	<u>£36,434</u>
The funds of the Charity			
Restricted income funds	12	-	-
Unrestricted income funds	12	22,463	36,434
Total unrestricted funds		<u>22,463</u>	<u>36,434</u>
Total charity funds		<u>£22,463</u>	<u>£36,434</u>

For the year ended 31st October 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime with Part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 12th March 2022 and are signed on their behalf by:

Paul Ledden

.....
Trustee/Director

The notes on pages 7 to 10 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st October 20211. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) **Basis of Preparation**

The financial statements have been prepared in accordance with the 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)) (issued in October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Public Benefit Entity

The Besom in Witney meets the definition of a public benefit entity as defined by FRS 102.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern

b) **Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) **Donated Services**

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

d) **Interest Receivable**

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

e) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

NOTES TO THE ACCOUNTS
for the year ended 31st October 2021

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight-line basis as follows:

Asset Category	Annual Rate
Motor vehicles	25%

h) **Debtors**

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

i) **Cash at Bank and in Hand**

Cash at bank and cash 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.

j) **Creditors and Provisions**

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 amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. **Income from donations**

	2021	2020
	£	£
Gifts and donations	39,306	44,937
	<u>£39,306</u>	<u>£44,937</u>

NOTES TO THE ACCOUNTS
for the year ended 31st October 2021

4. **Investment income**

	2021	2020
	£	£
Interest	3	22
	<u>£3</u>	<u>£22</u>

5. **Analysis of expenditure on charitable activities**

	2021	2020
	Total	Total
	£	£
Supporting those in need	47,063	23,014
Motor and travel	1,157	870
Administration and publicity	1,553	587
Insurance	423	375
Independent examiner's fee	636	636
Depreciation	2,448	2,448
Total	<u>£53,280</u>	<u>£27,930</u>

6. **Net income/(expenditure) for the year**

	2021	2020
	£	£
<i>This is stated after charging:</i>		
Depreciation	2,448	2,448
Independent examiner's fee	636	636
	<u>636</u>	<u>636</u>

7. **Related party transactions**

During the year there have been no transactions with any of the trustees which require separate disclosure within the financial statements.

No trustees received any remuneration or were paid any expenses during the year (2020: £Nil).

8. **Corporation tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE ACCOUNTS
for the year ended 31st October 2021

9. **Tangible fixed assets**

	Motor Vehicles £	Total £
Cost:		
As at 1 November 2020	9,784	9,784
Additions	-	-
As at 31 October 2021	<u>9,784</u>	<u>9,784</u>
Depreciation:		
As at 1 November 2020	6,934	6,934
Charge for year	<u>2,448</u>	<u>2,448</u>
As at 31 October 2021	<u>9,382</u>	<u>9,382</u>
Net book value:		
As at 31 October 2021	<u>£402</u>	<u>£402</u>
As at 31 October 2020	<u>£2,850</u>	<u>£2,850</u>

10. **Creditors: amounts falling due within one year**

	2021 £	2020 £
Accruals	<u>636</u>	<u>636</u>
	<u>£636</u>	<u>£636</u>

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

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	402	-	-	402
Cash at bank and in hand	22,697	-	-	22,697
Other net current assets/(liabilities)	<u>(636)</u>	-	-	<u>(636)</u>
Total	<u>£22,463</u>	<u>£-</u>	<u>£-</u>	<u>£22,463</u>

12. **Analysis of charitable funds****Analysis of movements in unrestricted funds**

	Balance 01.11.2020 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.10.2021 £
General fund	<u>36,434</u>	<u>39,309</u>	<u>(53,280)</u>	-	<u>22,463</u>
Total	<u>£36,434</u>	<u>£39,309</u>	<u>£(53,280)</u>	<u>£-</u>	<u>£22,463</u>

THE BESOM IN WITNEY

England & Wales - Charity number 1146040

Accounts

THE BESOM IN WITNEY

Accounts – 31st October 2020

THE BESOM IN WITNEY

(A company limited by guarantee and not having a share capital)

Charity number: 1146040
Company number: 7844402

Accounts – 31st October 2020

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- 1-3. Report of the Trustees and General Information
- 4. Independent Examiner's Report to the Trustees
- 5. Statement of Financial Activities
- 6. Balance Sheet
- 7-9. Notes to the Accounts

THE BESOM IN WITNEY

**REPORT OF THE TRUSTEES
for the year ended 31st October 2020**

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st October 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014.

Reference and Administration Details

The charity's name is The Besom in Witney.

Charity Registration Number: 146040

Company Number: 7844402

Registered Office: 22b High Street, Witney, Oxon, OX28 6RB

Trustees and Directors

The Trustees of the charitable company (the charity) are its Directors for the purposes of company law. The Trustees and officers who served during the year and since the year end were as follows:

G Simmonds
R Crossley
P Ledden
J Pringle (resigned 25th November 2019)
S Wingfield Digby
D Taylor (appointed 30th November 2020)

Objectives and Activities

The main objects of the charity are:

- i) To relieve persons in conditions of need or hardship or who are aged or distressed
- ii) The advancement of education
- iii) The advancement of the Christian faith

In planning the activities of the charitable company the directors have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The public benefit objective is achieved through our work in the community outlined below.

Achievements and Performance

During the 2019 - 2020 operational year, The Besom in Witney has continued to serve and focus upon Christian givers in West Oxfordshire by linking those who wish to give their time, money, skills or things, to local people in a time of need. This ensures what is given makes a difference to the recipient and our relationship with professional partner referrers is key to enabling the team to make sure that help is prioritised to the poorest of the poor and that help is given to those in genuine need of assistance.

Help offered mainly takes the practical form of emergency food parcels, positive recycling of good quality household items, linens and furniture, or passing on nice as new clothing and equipment for babies and young children with occasional project opportunities. This year the charity has faced the added pressures of operating under the Covid-19 restrictions and at the same time trying to assist a growing number of needs.

REPORT OF THE TRUSTEES
for the year ended 31st October 2020 (Continued)

Food Review

Last operating year was 367 food parcels: but this year 440 parcels were given. Since the March lockdown we have extensively used food vouchers as well as giving 3 days of food where we could do so from our food store. This also allows people the dignity to choose and buy fresh food which has been greatly appreciated.

We have received 101 donations of food. Harvest festival donations vastly reduced; by about half. We gave 85 Christmas hampers. The food team have kept in touch via Zoom.

Council meetings have been attended remotely and there has been significant appreciation and cooperation between the council and other food banks and food services during the Covid crisis. Besom has continued to focus primarily on the poorest in our communities, leaving other agencies to pick up those who were shielding.

A lot of our regular time givers needed to shield or lived with others who were vulnerable and therefore the number of team members involved in delivering food dropped significantly this year. New time givers on furlough from work came forward temporarily and although thin on the ground we have managed to keep delivering.

Furniture Review

About 49 collections and deliveries of house packs have been done.

Very limited operation due to Covid. It is sometimes challenging doing the deliveries as recipients have not always socially distanced. The team has been limited since March to one household doing deliveries, who had Covid quite early on in the season and were therefore less at risk than other team members. Collections have been limited to items that can be collected from doorsteps/outside, then quarantined or disinfected before giving to recipients, again mostly to the doorstep.

As receiving gifts has been difficult due to lockdown and social distancing constraints, we have switched to buying things whereby we can control deliveries a lot better and safely. We have mainly bought beds, bedding and textiles, plus essential kitchen items and microwaves so that recipients have the essentials for day one of moving into an empty property.

Projects Review

We have not done any projects this year.

Behind the Scenes

Behind the scenes, our Treasurer, Trustees, admin, prayer and food teams have kept in touch via telephone, email and Zoom to keep everything moving in what have been unusual and challenging times. We are grateful to each and every person who has given time through The Besom in Witney this year to bless and help those who have found themselves in need in our community.

Reserves Policy

The trustees have considered the charity's requirements for reserves and presently have a policy of maintaining funds equivalent to four months of average expenditure. This would be in the region of £7,000 currently. We do not directly fund raise and so if there were significant and sustained drops in income this would provide enough time to adapt to changing circumstances. Our premises are sensibly licensed, not leased, to mitigate against potential future variances in income, but we are potentially at the mercy of landlord whims as experienced last year. Healthy reserves provide flexibility to take on alternative suitable premises at short notice should that become necessary.

Some donations are ring-fenced for particular purposes. There is no deliberate policy of holding such money back from being spent. We will do so as we become aware of needs fitting the criteria specified by the giver. We are grateful that to date we have not turned down a reasonable request for help due to lack of funds.

REPORT OF THE TRUSTEES
for the year ended 31st October 2020 (Continued)

Structure, Governance and Management

Governing Document

The Besom in Witney is a company limited by guarantee governed by its Memorandum and Articles of Association dated 7th November 2011. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £10 to the assets of the charitable company in the event of winding up.

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on 15th January 2021 and signed on its behalf by:

G Simmonds – Trustee/Director

Witney

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of The Besom in Witney for the year ended 31st October 2020.

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 charitable 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 charitable 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 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.

MDA Gyde FCA DChA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

20th January 2021

Statement of Financial Activities
(including an income and expenditure account)

for the year ended 31st October 2020

	2020		2019
	General Funds		
	£	£	£
Income from:			
Gifts and donations		44,937	19,314
Interest received		<u>22</u>	<u>17</u>
		44,959	<u>19,331</u>
Expenditure on:			
Supporting those in need	23,014		15,143
Motor and travel	870		1,249
Administration and publicity	587		209
Insurance	375		711
Accountancy	636		612
Depreciation	<u>2,448</u>		<u>2,448</u>
		<u>27,930</u>	<u>20,372</u>
NET INCOME FOR THE YEAR		17,029	(1,041)
TOTAL FUNDS brought forward		<u>19,405</u>	<u>20,446</u>
TOTAL FUNDS carried forward		<u>£36,434</u>	<u>£19,405</u>

There were no recognised gains or losses other than those shown in the Statement of Financial Activities.

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

THE BESOM IN WITNEY

6.

BALANCE SHEET

	31st October 2020	2019
	£	£
FIXED ASSETS (note 4)	<u>2,850</u>	<u>5,298</u>
CURRENT ASSETS		
Bank accounts	34,220	14,719
CREDITORS: amounts falling due within the year		
Accruals	<u>(636)</u>	<u>(612)</u>
NET CURRENT ASSETS	<u>33,584</u>	<u>14,107</u>
NET ASSETS	<u>£36,434</u>	<u>£19,405</u>
Represented by:		
GENERAL FUND	<u>£36,434</u>	<u>£19,405</u>

For the year ended 31st October 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime with Part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 15th January 2021 and are signed on their behalf by:

G Simmonds – Trustee/Director

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

NOTES TO THE ACCOUNTS
for the year ended 31st October 2020

1. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) **Basis of Preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The charitable company constitutes a public benefit entity as defined by FRS102.

b) **Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) **Donated Services and Facilities**

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with a donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount the charity 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.

d) **Interest Receivable**

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

e) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

NOTES TO THE ACCOUNTS
for the year ended 31st October 2020

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Allocation of Support Costs**

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities.

h) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

i) **Debtors**

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

j) **Cash at Bank and in Hand**

Cash at bank and cash 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.

k) **Creditors and Provisions**

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 amount after allowing for any trade discounts due.

l) **Transition to FRS 102**

There have been no amendments necessary on the transition to FRS 102. The transition date was 1st November 2015.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. **Transactions with Trustees**

There are no transactions with the trustees which require separate disclosure in the financial statements.

THE BESOM IN WITNEY

9.

**NOTES TO THE ACCOUNTS
for the year ended 31st October 2020**

4. **Fixed Assets**

	£
Net book Value - 31.10.2019	5,298
Depreciation – charge for the year	<u>(2,448)</u>
Net Book Value – 31.10.2020	<u>£2,850</u>