DEWSBURY EVANGELICAL CHURCH

England & Wales · Charity number 1147142

Details

Status	Registered
Legal form	Charitable company
Company number	08026724
Registered	2012-05-04
Register	View on the Charity Commission register

Contact

Address	Dewsbury Evangelical Church Central Offices Central Street Dewsbury WF13 2LZ
Phone	01924671640
Email	support@dewsbury-church.org.uk
Website	http://www.dewsbury-church.org.uk

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENT OF FAITHTHE RELIEF OF FINANCIAL HARDSHIP, EITHER GENERALLY OR INDIVIDUALLY, OF PEOPLE THROUGH THE PROVISION OF GRANTS, GIFTS, GOODS OR SERVICES

Activities: Advancement of the Christian faith for the benefit of the public by providing regular opportunities for people to see, hear, or read the message of the Christian Gospel and by providing financial support to missionaries, missionary organisations or other churches which operate in the United Kingdom and elsewhere.Relief of hardship through the provision of grants, gifts, goods or services.

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** The General Public/mankind

Geography

- City Of Wakefield
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£189,251	£176,256	-	-
2023-09-30	£190,430	£228,408	-	-
2022-09-30	£222,793	£229,343	-	-
2021-09-30	£246,007	£196,772	-	-
2020-09-30	£308,279	£213,773	-	-

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Trustees

Name	Role	Appointed
IAN GOODSON	Chair	2012-05-02
Alan Mark Barker		2016-06-26
David Lloyd-Thompson		2022-02-06
Deborah Anne Tarrant		2021-05-16
IAN STUART EVANS		2012-05-02
JONATHAN RICHARD MASON		2012-05-02
Jamie Luke Mason		2023-12-10
John Mark Tarrant		2021-05-16
Mark Lewis Frost		2021-11-07
Matthew David Donnelly		2016-06-26
Matthew Heaps		2024-11-18
Nathan John Senior		2022-06-19
PAUL BROOK		2012-05-02
PETER MICHAEL MURGATROYD		2012-05-02
Rachel Claire Mason		2017-06-26
Rev Peter Thomas Mills		2022-04-07
Richard Paul Dixon		2019-03-17

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DEWSBURY EVANGELICAL CHURCH

England & Wales - Charity number 1147142

Accounts

DEWSBURY EVANGELICAL CHURCH

(A Company Limited by Guarantee)

ANNUAL REPORT

Year Ended 30 September 2024

Charity Number:	**1147142**
Company Registration Number:	**8026724**

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COMPANY INFORMATION

Directors and Trustees

Elders		*Deacons*	
Dewsbury Evangelical Church			
Martin Chamberlain	(Retired 24/01/2024)	Alan Barker	
Ian Evans		Paul Brook	
Mark Frost		Jonathan Mason	
Matthew Heaps	(Appointed 18/11/2024)	Rachel Mason	
Colin Mountain		Peter Murgatroyd	
Nathan Senior		Deborah Tarrant	
		John Tarrant	
		Jake Wharton	(Resigned 13/11/2023)
Grace Church Wakefield			
Ian Goodson		Richard Dixon	
Jamie Mason	(Appointed 10/12/2023)	Matthew Donnelly	
Peter Mills		David Lloyd-Thompson	

Governing Document	Memorandum and Articles of Association Dated 11 April 2012
Company Registration Number	8026724
Charity Registration Number	1147142
Registered Office	Central Offices, Central Street, Dewsbury, West Yorkshire WF13 2LZ
Independent Examiner	David Butterworth FCA Wheawill & Sudworth Chartered Accountants 35 Westgate, Huddersfield HD1 1PA
Bankers	CAF Bank Limited 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

DIRECTORS' REPORT

The Directors' report is set out below and covers the year ended 30 September 2024. The comparative figures cover the year ended 30 September 2023.

Dewsbury Evangelical Church Limited was incorporated on 11 April 2012 and registered as a charity with the Charity Commission on 4 May 2012.

On 31 May 2012, the assets of the charitable trust were formally transferred to the charitable company under a vesting declaration, which was entered on the Charity Commission's Register of Mergers on 13 June 2012.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, The Memorandum and Articles of Association dated 11 April 2012 (Memorandum and Articles), and constitutes a company limited by guarantee as defined by the Companies Act 2006.

Dewsbury Evangelical Church and Grace Church Wakefield

Dewsbury Evangelical Church is a company limited by guarantee and a registered charity.

For the purposes of this document the terms "Company", "Charity" and "Church" all refer to the registered charity, Dewsbury Evangelical Church, hereinafter referred to as the Church.

Historically, the Charity conducted its main affairs through the church located in Dewsbury, known as Dewsbury Evangelical Church, however, some years ago, the Church planted a second church in Wakefield known as Grace Church Wakefield, which has grown over time and now operates for all practical day-to-day purposes independently of the Dewsbury church.

The two churches operate as two separately identifiable congregations under the legal framework of the registered charity and, for the purposes of this document the term "Congregation" may refer to the individual congregations of Dewsbury Evangelical Church and Grace Church Wakefield, or both, depending upon the context.

Directors and Trustees

Under company law, the persons responsible for the management of the Company are the Directors. Under charity law, the persons responsible for the management of the Charity are the Trustees. The persons responsible for the management of the Congregations are the Elders and Deacons (collectively referred to as the Church Officers).

The persons listed on Page 2 each fulfil the combined roles of Director, Trustee, and either Elder or Deacon. For the purposes of this document, these persons are hereinafter referred to as Trustees. While the Trustees are normally based in either Dewsbury Evangelical Church or Grace Church Wakefield, they are all responsible for the collective activities of both churches within the Charity.

Recruitment and appointment of new Trustees

Under the Memorandum and Articles, Directors are not subject to retirement by rotation and the term of office of a Trustee shall continue until he or she retires or is removed in accordance with the relevant provisions of the Articles, however, under the provisions of the Church Handbook:

- Deacons normally serve in the Church for a period of six years, after which they may offer themselves for re-election or step down. When a Deacon is not re-elected or steps down, they automatically cease to be a Trustee; and
- Elders are normally appointed for life up to the age of 70 years.

No person may be appointed as a Trustee:

(a) unless they are recommended by the Elders of one Congregation and approved by the members of the same Congregation, except at any time when there are fewer than three Trustees;

(b) unless they have attained the age of 16 years;

(c) in circumstances where, had they already been a Trustee, they would have been disqualified;

(d) unless they subscribe to the Statement of Beliefs set out in the schedule to the Memorandum;

(e) unless their personal lifestyle, conduct and practice is consistent with the practice of the Statement of Beliefs and traditional biblical Christian standards of behaviour as set out in the Church Members' Handbook issued from time to time;

(f) unless they are a member of one of the Congregations; and

(g) unless they are an Elder or Deacon of one of the Congregations or are otherwise approved by one of the Congregations to be appointed a Trustee.

Employees

Employment by the Church is restricted to evangelical Christians being those whose personal lifestyle, conduct and practice is consistent with the practice of the Statement of Beliefs and traditional biblical Christian standards of behaviour as set out in the Church Members' Handbook issued from time to time and who shall have signed the Statement of Beliefs at the commencement of their employment.

Induction and training of Trustees

The Trustees have been issued with the Charity Commission document *"The Essential Trustee An introduction"*.

In June 2023, all Trustees were provided with external training in safeguarding and trustees' duties provided by Christian Safeguarding Services.

Organisation and Management

The Charity is the legal entity managing the assets of the Congregations.

The overall responsibility for the activities of the Charity rests with the Trustees who are the Congregations' elders and deacons.

The Trustees conduct the business of the Charity, as far as possible, in accordance with the decisions taken by the Congregations and in accordance with the decision-making process outlined in the Church Handbook (which applies to both Congregations) whilst complying with all company and charity law requirements.

For the purposes of this report, it is necessary to distinguish the terms "Members" and "members":

- "Members" are the legal members of the company who have committed to contribute in the event that the Church is wound up and who have the legal responsibility for the management of the Company; and
- "members" are the persons who form the Congregation membership of Christian believers in each of the churches and who regularly attend and contribute to the life of each Congregation.

Congregations

While the Church is constituted as one limited company, it operates Congregations in three locations:

- Dewsbury Evangelical Church, a Congregation meeting at premises owned by the Church located at Central Offices, Central Street, Dewsbury, WF13 2LZ;
- Grace Church Wakefield, a Congregation meeting in rented premises at Jubilee Hall, Townley Road, Lupset, Wakefield, WF2 8NS; and
- Eastmoor Church, a new church plant, which is the process of establishment, and which meets at premises owned by the Church at Malham Road, Eastmoor, Wakefield, WF1 4HN.

Affiliations

The Church is a member of the Fellowship of Independent Evangelical Churches ("FIEC") which is a Registered Charity (No. 263354). It is also a charity registered in Scotland (SC040111).

The FIEC is an affiliation of like-minded churches situated in the United Kingdom. The aim of the FIEC is to see the whole of our nation – every citizen and every community – reached and transformed by the good news of the Lord Jesus Christ, which seeks to achieve its aims by providing pastoral, practical, training and mission support to its members.

Dewsbury Evangelical Church pays an annual donation to the organisation and engages in various joint meetings and activities with the FIEC.

Related Parties

Spen Valley Church (Charity No. 1173974)

Mark Frost, the current pastor of Dewsbury Evangelical Church, is also a trustee of Spen Valley Church. During the year, the Church made regular monthly support gifts totalling £600 (2023: £600) to Spen Valley Church. These payments were made as part of the Church's ongoing commitment to support evangelism in the local area (see Grant-making policy below) and were approved by the Trustees.

Risk Management

The Trustees have considered the risks to which the Charity is exposed and believe appropriate controls are in place to provide reasonable assurance against fraud, loss and error, in particular:

- insurances are in place to cover theft, damage and third-party liabilities;
- the Trustees meet regularly to discuss and monitor the Church's finances which are regularly reported to the Congregation members. In addition, significant expenditure is discussed and agreed separately by those members; and
- there is regular review by all Trustees to ensure that strategic direction is followed.

OBJECTIVES AND ACTIVITIES

Objects

The Charity's objects, as set out in the Memorandum and Articles, comprise:

1. the advancement of the Christian faith for the benefit of the public in accordance with the Statement of Faith; and
2. the relief of hardship, either generally or individually, of people through the provision of grants, gifts, goods or services.

Charity aims and activities

The Church aims to fulfil these dual Objectives as set out below:

Advancement of the Christian Faith:
By providing regular opportunities for people to see, hear, or read the message of the Christian Gospel. This message is set out in the Bible and centres on the person and work of the Lord Jesus Christ. The Church does not discriminate between people on the basis of race, culture, gender or age. These opportunities to hear the Gospel may be presented in person, produced in writing, or published on the Congregations' websites and may take the form of collective sermons; Bible studies delivered to groups of individuals or on a one-to-one basis; written material, for example magazines, e-shots and tracts; electronic recording of sermons, lectures and discussions.

Relief of Hardship:
By receiving and responding to appeals from individuals, groups or organisations in need of prayerful and or practical and or financial relief from hardship and assistance in accordance with the Church's grant-making policy, as set out below.

Grant-making policy

The Trustees make grants to individuals and organisations in accordance with the Church's Objects:

- to support missionaries, missionary organisations or other churches engaged in the furtherance of the Christian faith operating in the United Kingdom or elsewhere; or
- to relieve individuals from particular circumstances of hardship.

Applications are received either by direct approach to the Church or from members of the Congregations or their officers based on personal contact with or knowledge of particular situations. Church Officers consider each application and make grants based on merit at regular meetings.

The Church also allocates 10% of its General Fund income to grant-making to support either missionaries and other Christian organisations in furtherance of the Christian faith, or individuals in need of support for the relief of individual hardship. These funds are sometimes used in combination with direct appeals for funds to the Congregation(s), particularly in the case of emergency relief for people suffering from natural disasters. Appeals raised in this manner are treated as restricted funds.

Beneficiaries of significant grants are encouraged to provide regular updates on the progress of their work either by means of written reports or by personal presentations to the assembled Congregations.

Public benefit

The Trustees have regard to the Charity Commission's guidance on public benefit and aim to advance the Christian faith by conducting various meetings, activities and events that are open to any member of the public, free of charge. These activities include:

- public worship services held on Sundays and during the week, which comprise: preaching and teaching from the Bible; worship of God in the form of prayer and singing; presentations of Christian work undertaken by individuals and other Christian organisations;

- various youth meetings which include teaching from the Bible as well as organised activities appropriate to the age group;

- organised events aimed at introducing people to the Christian faith and the teachings found in the Bible and providing opportunities for further discussions and teaching. These events may be provided either free of charge or on a voluntary contribution basis where a modest charge is requested to recover some of the costs specific to that event. In these cases, no contributions are required from individuals experiencing financial hardship;

Public benefit (continued)

- training for people who are interested in being involved or working in Christian ministry. This involves practical experience within the Church as well as participation in internal and external training courses. Once training is complete, the individual may continue to be involved with the Church or may go to work in other churches or organisations; and

- the Church also makes grants:

    - to organisations or individuals who are involved in Christian work with comparable aims and objectives; and
    - to organisations or individuals in need of relief from hardship, whether due to personal circumstances or natural disasters.

These activities benefit the public in various ways including:

- public education of the content, themes and teaching of the Bible;
- enabling participation in public worship;
- teaching on how to live changed, responsible and moral lives that benefit the individual and those they interact with in the community and society in general;
- training people so that they can be of benefit to other churches or organisations; and
- providing relief in situations of hardship.

Reserves policy

The Trustees regularly review the charity's requirement for reserves and set a policy to hold an appropriate level of reserves in light of the main risks to the organisation, any actual or potential changes to the charity, and the level of future planned activities.

The Trustees monitor and compare actual reserves (the total of unrestricted funds not committed or invested in tangible fixed assets) against the Reserves Policy to ensure that the Charity's planned expenditure is managed in accordance with the Policy.

The Trustees have a policy of holding reserves that are planned to be sufficient to cover the Charity's estimated liabilities in the event of a winding up, which the Trustees estimate to be £20,000.

The current General Fund balance exceeds this agreed policy level, however, the Trustees are in the process of considering future expenditure plans.

Investment Policy

The Trustees have considered both the balances of the various Church Funds held from time to time and the level of acceptable risks and have agreed the following policy.

Due to the nature of the fluctuations in the general income and expenditure of the Church during a year, General Funds are held in a current account without notice.

ACHIEVEMENTS AND PERFORMANCE

Review of charitable activities in the year

The Charity expends funds to provide facilities and resources to bring Biblical instruction to people of all ages and backgrounds locally in Dewsbury and Wakefield and, more widely, elsewhere in the world.

Dewsbury Evangelical Church and Grace Church Wakefield continue to operate as two congregations under the legal framework of the Company. Grace Church Wakefield also have responsibility for premises in Eastmoor, Wakefield, and are looking to recommence the church work in that area.

During the period covered by this report, the Church has continued its charitable work in the community and wider area and have experienced both a number of encouragements and certain disappointments during the year. We have experienced how God is working through us, and in us, through these events, some of which are detailed below:

Dewsbury Evangelical Church

We have continued and developed the employment of our ministry team, enabling us to fulfil our primary objectives. More details of some of the individuals and activities are given below.

Individuals

- Our pastor continues to preach and teach in a variety of ways on Sundays and meets up with members of the church and non-Christians, encouraging and sharing the gospel with them. He was involved in plans for the Christmas events in 2023 and the annual young people's camp (MAD Camp) in July 2024. He also, together with volunteers, helps visit the sick in the church.

- Our female ministry support assistant has continued to serve the church, helping with youth work, supporting the pastor with the weekly Sunday ministry, and co-ordinating the volunteers who are involved with Sunday services. She was also involved with the considerable organisation for the Christmas events in 2023 and also shared the organisation and leadership of the annual young people's camp (MAD Camp) in July 2024.

- Our part-time church family worker continued to liaise with and pray for families, attending the church to identify any needs and support that would be helpful. Her role ended in July 2024 and a small group of men and women, led by the pastor, has been created to continue and develop the work she started.

Activities and events

- We continued with our day-time Sharing Skills group, that provides women from the local community from a range of backgrounds and holding a variety of religious views with the opportunity to chat, seek advice, learn new skills and develop friendships. The group accepts referrals from the local authority and has participated in local authority initiatives. An optional bible study is run afterwards by our ministry support assistant.

- The church ran a Nativity Service over Christmas for children and families as well as a Christmas Day service. We also ran a Christmas Community Fun Afternoon at our building and ran various crafts and activities.

- We had two baptism services in the year. In October we baptised a teenager and a young woman, and in June we baptised a man in his late seventies.

- The church has made grants and awards to various individuals, missionaries and organisations. We currently set aside a notional amount of 10% of our general fund income for this purpose. Missionaries are supported in the UK, Europe, Asia and other worldwide missions. Special collections were made for those suffering from the floods in Brazil, a Romanian who needed surgery on his hand, and for one of our supported missionaries.

- Our main meeting continues with online options still available. Fellowship lunches were held after the morning service once every two months.

- The church enjoys the membership and fellowship of people whose personal and cultural origins include the UK and other countries such as Congo, Iran, China, Jamaica, Kazakhstan, Nigeria, Pakistan, and the Philippines.

- The church has continued to operate a wide range of youth clubs for all ages. We refer to these as Bible Explorers, Jolly Tots, Good News Club and Friday Club. The children and young adults who have attended these groups range in age from 3 to 20+. The activities normally centre on an element of study or explanation of the Bible and other activities ranging from quizzes to outdoor games, team activities and the occasional BBQ.

- In September, due to the majority of the toddlers reaching school age, we stopped running Jolly Tots.

- We have been encouraged by the large number of young people who are coming to these activities although numbers attending the Friday Good News Club for children of primary school age have been small but have increased over the year.

- MAD Camp (operated jointly by Mirfield Evangelical Church (**"MEC"**) and Dewsbury Evangelical Church) is a youth camp for children aged 11-17 which is held for one week during the Summer at a campsite near Barmouth in Wales and continued again in 2023. This event is open to youth group attendees, the local community and other churches. Historically, this activity has operated for many years as an unincorporated association overseen by various members of MEC and Dewsbury Evangelical Church (hence MaD Camp). In June 2024 the trustees of the Church voted to adopt this activity and to formally account for the related income and expenditure as a joint venture with MEC. The Trustees of MEC have also similarly agreed to be part of the joint venture at a separate meeting.

- A small group of members met fortnightly at Royd Court Christian Housing Scheme in Mirfield to support those who are housebound.

- A new ministry called 'Time For A Cuppa' was set up in September to reach elderly folk, particularly those who are lonely. They meet every second and fourth Tuesday morning at our building.

Grace Church Wakefield

Grace Church Wakefield has continued to pursue the charity's aims through a range of activities both in and around Lupset, Flanshaw and Eastmoor areas and across the city.

Our Sunday morning congregation during the period continued to see regular new people attend. Overall attendance stayed around about the same figure of approximately 60 people of various ages and backgrounds.

Our 'SOUL' Friday night youth group increased in numbers slightly, between 12-15 high school students. Our parent toddler group Growing Places has become more firmly established, with a regular group attending approximately 12 each week.

We continue to improve the current building on Eastmoor to make it ready for our hoped church plant.

We continue to support Ministries in Pakistan (Noor Ministries), Cross Project (a Christian project working in high schools in Wakefield) and newly this year, Adam and Dagmara Urban in church leadership in Poland, via European Missionary Fellowship, all with a monthly gift.

Financial giving from the church membership has grown in the period. Beyond these obvious highlights, there are an almost endless list of everyday activities that contribute to the life of the church and its positive spiritual and physical impact in the communities we serve.

Factors within and outside of the charity's control

The Trustees regularly review the principal risks and other factors which have the potential to affect the performance and or functioning of the Church. The Trustees assess that this is largely dependent upon the various relationships which the Church and its members have with the local community and the rest of humanity and the Church's relationship with God himself. Clearly, these relationships are under the influence but not control of the Church.

Financially, the Church is reliant on the significant level of income tax refunded on voluntary donations recovered under the UK Government's Gift Aid scheme.

Clearly, the Church is also subject to other event-related risks, the most significant of which are covered by the Church's various insurance policies. Other key factors are the various internal and operational controls which are within the control of the Trustees.

Significant Events after September 2024

There were no significant events to report.

FINANCIAL REVIEW

The Church's annual accounts (titled "Financial Statements"), which have been filed at Companies House, have been produced separately from the Church's Annual Report (this document). These two documents collectively form the Church's Annual Report and Accounts and should be read in conjunction with each other.

The Trustees are satisfied that the Charity is financially viable and sustainable in the short- to medium-term with its existing cash reserves, expected further growth, and continued voluntary donations.

Principal funding sources

Income is derived from the Church members and other interested parties making regular and one-off donations. Many members give under the Gift Aid scheme and the Church is permitted to reclaim income tax on their giving. Some donations are given with a specific purpose such as a particular activity or project. These are managed by means of restricted funds in the accounts.

Fund Changes

During the year, the Church operated two restricted funds in relation to the support of assistant pastors at Dewsbury Evangelical Church and Grace Church Wakefield:

- The **Assistant Pastor Fund DEC** was set up to receive gifts in order to fund the training of an Assistant Pastor for Dewsbury Evangelical Church. Following the resignation of the previous pastor, Daniel Grimwade, the church's assistant pastor was offered and accepted the position of full-time pastor. Accordingly, since 1 October 2023, there has been no assistant pastor. The costs incurred during the year relate to some final costs relating to the previous assistant. This fund has now fulfilled its original purpose and is now **closed.**

- The **Assistant Pastor Fund GCW** was set up to receive gifts in order to fund the training of an Assistant Pastor/Trainee Worker for Grace Church Wakefield. During the year, the fund expenditure exceeded the available income and the resulting shortfall was met with a transfer from the Grace Church Wakefield Fund of £12,389. The assistant pastor at Grace Church Wakefield has recently been appointed to the position of joint full-time pastor. Accordingly, since 1 October 2024, there has been no assistant pastor. As a result, this fund has now fulfilled its original purpose and is now **closed** with effect from 30 September 2024.

Furthermore, the **Grace Church Wakefield Fund** which was set up to manage the income and expenditure of Grace Church Wakefield has, historically, been a restricted fund to ring-fence these funds and avoid co-mingling with the general fund of Dewsbury Evangelical Church. The trustees recognise that, in reality, these funds are the unrestricted general funds of Grace Church and to reflect this, while still avoiding co-mingling, the balance of funds held by Grace Church Wakefield have been re-classified by means of a fund transfer as an unrestricted designated fund with effect from 30 September 2024.

Review of fundraising in the year

During the period, total incoming resources were £189,251 (2023: £190,430). The largest proportion of these incoming resources is received in the form of voluntary income from members of the Congregations who make offerings and monthly donations to contribute to the operation of the Congregations. During the year, these donations (including related Gift Aid tax) were:

- £85,278 (2023: £102,747) in respect of the Dewsbury Evangelical Church congregation; and
- £84,494 (2023: £57,599) in respect of the Grace Church Wakefield congregation.

The Church does not make regular appeals for general income but relies on the generous spirit of the members.

Review of expenditure

Total expenditure for the year was £176,256 (2023: £228,308) comprising:

- Unrestricted Fund expenditure of £101,260 (2023: £98,366); and
- Restricted Fund expenditure of £74,996 (2023: £129,942).

Unrestricted Fund expenditure relates primarily to ministry costs, which include the employment costs of the full-time pastor and pastoral and evangelistic activities. The remainder of Unrestricted Fund expenditure relates to the maintenance of the Church's building and activities in Dewsbury.

Restricted Fund expenditure primarily relates to the support of the Church's full-time trainee pastor, the support of the full-time evangelist working in the Dewsbury area, and costs associated with Grace Church Wakefield, including the costs of employing their pastor. Full details are set out in Note 14 of the Financial Statements.

General Fund reserves

The balance of General Funds held in cash at the end of the period was £52,773 (2023 £61,855).

Review of investment performance

During the year, the Church received £2,687 (2023: £1,737) in interest on Unrestricted and Restricted Funds held in current and deposit accounts, which represents a return that is reflective of the general level of deposit rates in the current market.

Plans for the future

There are no current plans to make any significant changes to the Church's operations.

DIRECTORS' RESPONSIBILITIES

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

CONCLUSIONS

As Trustees we acknowledge the provision of God in what we were able to do in explaining and demonstrating the gospel to many people in the local community and support of God's work throughout the world.

We continue to be grateful to God for his faithfulness to both Congregations as we look back over the period of time covered by this Report. Once again, God has graciously provided everything needed through the generosity and commitment of his people.

As we look to the future, we continue to trust God to meet the challenges of the future as he has done in the past, to allow us to continue supporting our staff, and meeting the pastoral needs of those attending the churches at Dewsbury and Wakefield.

APPROVAL OF THE ANNUAL REPORT

This report was approved by the Trustees on **6 May 2025** and signed on their behalf by:

Peter Murgatroyd 06/05/25

Peter Murgatroyd
Trustee and Deacon

DEWSBURY EVANGELICAL CHURCH

FINANCIAL STATEMENTS

30 SEPTEMBER 2024

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Company Registration Number 08026724
Charity Number 1147142

DEWSBURY EVANGELICAL CHURCH

COMPANY REFERENCE AND ADMINISTRATIVE DETAILS

Status

Dewsbury Evangelical Church is a registered charity (number 1147142) and a company limited by guarantee (company registration number 08026724). It is exempt from use of the word 'limited' in its name.

Directors

A Barker	
P Brook	
M Chamberlain	(resigned 24 January 2024)
R Dixon	
M Donnelly	
I Evans	
M Frost	
I Goodson	
M Heaps	(appointed 18 November 2024)
D Lloyd-Thompson	
J L Mason	(appointed 10 December 2023)
J R Mason	
R Mason	
P Mills	
C Mountain	
P Murgatroyd	
N Senior	
D Tarrant	
J Tarrant	
J Wharton	(resigned 13 November 2023)

Registered office
Central Offices
Central Street
Dewsbury
WF13 2LZ

Independent examiner
Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA

Bankers
CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

DEWSBURY EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 30 September 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 Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*".

Purposes and activities

The company's principal activities during the year were the advancement of the Christian faith for the benefit of the public and the relief of hardship of people, directly or through other organisations, by providing grants, gifts, goods or services. These activities were mainly centred in the Dewsbury and surrounding areas though some had a wider, global, impact.

Achievements and performance

The company has continued to advance the Christian faith and relieve hardship in the Dewsbury and surrounding areas.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the organisation's aims and objectives and in planning future activities.

Financial review

The attached accounts show the results for the year with an excess of expenditure over income of £12,995 for the year, and unrealised losses of £15. The company brought forward funds of £767,645 as at 1 October 2023, with total funds carried forward of £780,625 as at 30 September 2024.

Reserves policy

The directors have considered the company's requirements for reserves based on its operations and future plans and have a current policy of holding unrestricted general funds of at least £20,000.

Plans for future periods

The company intends to continue to generate sufficient income to facilitate the continued advancement of the Christian faith, and the provision of hardship relief, to the Dewsbury and surrounding areas.

Reference and administrative details, advisors and directors

These are all specified on page 1.

DEWSBURY EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT (continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Structure, governance and management

The organisation is a charitable company limited by guarantee, which was incorporated on 11 April 2012 and is registered as a charity with the Charity Commission. The company was established under a Memorandum of Association which sets out its objects and powers and is governed under its Articles of Association. In the event of the company being wound up its members are required to contribute an amount not exceeding £1 each.

The trustees/members are also the directors of the company for the purposes of company law and under the company's Articles of Association.

Risk management

The directors have considered the risks to which the company is exposed and have put in place appropriate controls to provide reasonable assurance against loss and damage.

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of directors on 6 May 2025 and signed by order of the board:

M. Frost 6/5/25

Mark Frost
Director

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF DEWSBURY EVANGELICAL CHURCH

I report on the financial statements of the company for the year ended 30 September 2024 set out on pages 5 to 16.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

D M Butterworth

D M Butterworth FCA
Wheawill & Sudworth Limited
35 Westgate
Huddersfield
HD1 1PA

7 May 2025

DEWSBURY EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
(including summary income and expenditure account)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Notes		Unrestricted Funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
	Incoming resources				
	Donations and legacies				
	Donations	69,875	79,010	148,885	160,699
	Gift aid	15,404	12,087	27,491	26,067
2	Other income	3,003	7,185	10,188	1,927
	Income from investments				
	Interest receivable	1,341	1,346	2,687	1,737
	Total income and endowments	89,623	99,628	189,251	190,430
	Expenditure on charitable activities				
	Church activities:				
3	Ministry	57,058	52,876	109,934	162,973
	Worship	1,013	209	1,222	2,153
	Fellowship	1,071	1,570	2,641	1,627
	Outreach	700	1,034	1,734	4,465
	Youth work	879	7,591	8,470	1,540
4	Grant-making	15,438	3,510	18,948	15,072
	Building and maintenance	14,685	6,775	21,460	20,416
	Office administration	7,906	1,101	9,007	10,034
	Depreciation	1,546	330	1,876	8,415
	Loss on disposal of assets	-	-	-	100
5	Governance costs	964	-	964	1,513
	Total resources expended	101,260	74,996	176,256	228,308
	Net incoming/(outgoing) resources before transfers	(11,637)	24,632	12,995	(37,878)
13	Transfers between funds	6,295	(6,295)	-	-
6	**Net incoming/(outgoing) resources**	(5,342)	18,337	12,995	(37,878)
	Other recognised gains/(losses)				
	Foreign exchange gains/(losses)	(15)	-	(15)	(100)
	Reconciliation of funds				
	Total funds brought forward	76,848	690,797	767,645	805,623
	Total funds carried forward	71,491	709,134	780,625	767,645

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.
The notes on pages 7 to 16 form part of these financial statements.

DEWSBURY EVANGELICAL CHURCH

BALANCE SHEET

30 SEPTEMBER 2024

Notes		2024 £	2023 £
	Fixed assets		
9	Tangible assets	635,664	637,539
	Current assets		
10	Prepayments and accrued income	9,590	5,167
	Cash at bank and in hand	138,852	131,940
		148,442	137,107
11	**Creditors:** amounts falling due within one year	(3,481)	(7,001)
	Net current assets	144,961	130,106
	Total assets less current liabilities	780,625	767,645
	Net assets	780,625	767,645
	Funds		
	General funds	61,675	66,695
	Designated funds	50,253	10,153
12	Unrestricted funds	111,928	76,848
14	Restricted funds	668,697	690,797
	Total Funds	780,625	767,645

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 30 September 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 financial statements for the year in question in accordance with Section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 6 May 2025 and are signed on its behalf by:

06/05/25

Nathan Senior
Director

Company Registration Number: 08026724

The notes on pages 7 to 16 form part of these financial statements.

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

a) **Basis of preparation**
The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011, the Companies Act 2006, Charities SORP 2019 (FRS 102), Generally Accepted Accounting Practice together with certain modifications to reflect the non-profit making activities of the company.

Various reclassifications of both incoming resources and expenditure have been made in the Statement of Financial Activities. The associated comparative figures for 2023 have also been reclassified accordingly. The reason for the reclassification is to more accurately present the charity's activities in its financial statements.

b) **Fund accounting**
Unrestricted funds that have not been designated for other purposes are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of restricted funds is set out in the notes to the financial statements.

Interest receivable is apportioned in accordance with the balances on restricted funds held in cash at each month end.

c) **Joint ventures**
A joint venture is an arrangement where the charity shares control with one or more other parties over a separate entity. The charity will account for its interest in joint ventures using the equity method, recognising its proportionate share of the joint venture's net income or loss in the Statement of Financial Activities. The initial investment in the joint venture will be measured at fair value, and subsequent adjustments will be made to reflect the charity's share of the joint venture's net assets and results. The charity will disclose the nature of the joint venture, its percentage ownership interest, and significant financial information relating to the joint venture in the notes to the financial statements.

1 **Accounting policies** (continued)

d) **Incoming resources**
All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

However, any income received during a financial year intended by the payer for use in funding expenditure of some future financial year is carried forward as deferred income until the year of intended use is reached.

The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and sponsorships and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

- Investment income is included when receivable.

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

f) **Depreciation**
The freehold properties are not held as investment properties and are therefore subject to the provision of depreciation. However, in the opinion of the directors, the residual values of the properties closely approximate to the original cost, or valuation, of the buildings and the useful economic life of the buildings is at least 50 years. Based on these two opinions, the directors consider that the annual and cumulative depreciation charge(s) are so small as to be immaterial and hence no depreciation is charged.

Depreciation is charged on the cost of other tangible fixed assets as follows:

Equipment	10% / 20%	straight line
Computer and audio	10% / 20%	straight line
Furniture and fittings	10%	straight line
Plant and machinery	10%	straight line

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

2	**Other income**	Unrestricted funds	Restricted funds	Total	Total
		2024	2024	2024	2023
		£	£	£	£
	MaD Camp opening balance (see Note 13)	-	659	659	-
	MaD Camp fees (see Note 13)	-	4,566	4,566	-
	Use of facilities	109	-	109	753
	Room hire	490	1,360	1,850	986
	Sale of books	18	-	18	22
	Insurance claims	2,386	-	2,386	-
	Other receipts	-	600	600	166
		3,003	7,185	10,188	1,927

3	**Ministry**	Unrestricted Funds	Restricted Funds	Total	Total
		2024	2024	2024	2023
		£	£	£	£
	Staff salaries	49,477	44,077	93,554	139,098
	Social security costs*	1,559	1,734	3,293	6,382
	Pension costs	3,303	3,526	6,829	10,191
	Employment costs	54,339	49,337	103,676	155,671
	Mobile phones and other expenses	1,923	1,836	3,759	4,435
	Training and staff development	796	1,703	2,499	2,867
		57,058	52,876	109,934	162,973

* Social security costs are shown net of Employment Allowance of £3,602 (2023: £4,864).

4	**Grant-making**	Unrestricted Funds	Restricted Funds	Total	Total
		2024	2024	2024	2023
		£	£	£	£
	Charitable organisations	1,627	-	1,627	1,525
	Church support	5,100	-	5,100	3,000
	Missionary support	6,907	1,235	8,142	5,227
	Relief of hardship	1,804	2,275	4,079	5,320
		15,438	3,510	18,948	15,072

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

5 Governance	Unrestricted Funds	Restricted Funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Compliance costs	48	-	48	13
Independent examination	900	-	900	900
Legal and professional costs	-	-	-	600
Other governance costs	16	-	16	-
	964	-	964	1,513

6 Net incoming/(outgoing) resources for the year	Unrestricted Funds	Restricted Funds	Total	Total
	2024	2024	2024	2023
This is stated after charging:	£	£	£	£
Accountancy fees	900	-	900	900

7 Directors' remuneration

The directors of the company received no remuneration or reimbursement of expenses in the year for any activities carried out relating to their duties as directors.

8 Taxation

Dewsbury Evangelical Church is exempt from tax on income. No tax charges have arisen in the year.

9 Tangible fixed assets

	Freehold property £	Equipment £	Computer and audio £	Furniture and fittings £	Plant and machinery £	Total 2024 £	Total 2023 £
Cost:							
Balance b/fwd	630,000	12,339	13,001	22,057	34,642	712,039	728,979
Additions	-	-	-	-	-	-	874
Disposals	-	-	-	-	-	-	(17,814)
Balance c/fwd	630,000	12,339	13,001	22,057	34,642	712,039	712,039
Accumulated depreciation:							
Balance b/fwd	-	10,362	10,128	21,020	32,990	74,500	76,999
Charge in the year	-	472	927	201	275	1,875	8,415
Disposals	-	-	-	-	-	-	(10,914)
Balance c/fwd	-	10,834	11,055	21,221	33,265	76,375	74,500
Net book value	630,000	1,505	1,946	836	1,377	635,664	637,539

No depreciation has been charged on the freehold property as explained in note 1 above.

10 Prepayments and accrued income

	2024 £	2023 £
Accrued Gift Aid, interest and other income	6,881	2,002
Prepayments	2,709	3,165
	9,590	5,167

11 Creditors: Amounts falling due within one year

	2024 £	2023 £
Activity creditors	1,596	4,148
Accruals	1,885	2,853
	3,481	7,001

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

12 **Unrestricted funds**

	At 1 October 2023	Incoming Resources	Resources Expended	Funds Transfer	Unrealised Gains/ (Losses)	At 30 September 2024
	£	£	£	£	£	£
General Funds						
General Fund	66,695	89,523	(85,822)	(8,706)	(15)	61,675
Total General Funds	66,695	89,523	(85,822)	(8,706)	(15)	61,675
Designated Funds						
Gift Fund – DEC	4,299	100	(9,472)	8,167	-	3,094
Gift Fund – GCW	5,854	-	(5,966)	6,834	-	6,722
Grace Church Wakefield Fund (See Note 14)	-	-	-	40,437	-	40,437
Total Designated Funds	10,153	100	(15,438)	55,438	-	50,253
Total Unrestricted Funds	76,848	89,623	(101,260)	46,732	(15)	111,928

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

13 **Fund transfers**	2024 £	2023 £
The following transfers were made **from** the General Fund:		
(a) within unrestricted funds:		
to the Gift Fund – DEC*♦	8,601	10,422
(b) to or from restricted funds (See Note 14):		
to the Outreach Worker Support Fund	-	7,680
to the Assistant Pastor Fund – DEC*	104	22,593
from the Gift Fund – DEC **to** the Restricted Gift Fund – DEC	435	-

* The above transfers represent the net transfer of £8,706 (2023: £40,695) from the General Fund. In addition, the following transfer was made from the Grace Church Wakefield Fund:

(c) from restricted funds (See Note 14):		
from the Grace Church Wakefield Fund **to** the Gift Fund – GCW♦	8,271	5,683

♦ The transfers to the Gift Funds represent 10% of the Dewsbury and Wakefield churches' receipts that are not received for payments for specific items.

14 **Restricted funds**

	At 1 October 2023 £	Incoming Resources £	Resources Expended £	Funds Transfer £	Revaluation Reserve £	At 30 September 2024 £
Dewsbury Church:						
Restricted Gift Fund	-	2,179	(2,073)	435	-	541
Assistant Pastor Fund DEC	220	-	(324)	104	-	-
Outreach Worker Support Fund	5,606	126	(46)	-	-	5,686
Property Fund	500,000	-	-	-	-	500,000
Grace Church Wakefield:						
Grace Church Wakefield Fund	26,332	85,729	(48.103)	(63,958)	-	-
Restricted Gift Fund	-	-	(1,437)	1,437	-	-
Assistant Pastor Fund GCW	-	-	(15,250)	15,250	-	-
Eastmoor Church:						
Eastmoor Church Fund	3,639	5,858	(3,241)	-	-	6,256
Eastmoor Pastor Support	25,000	511	-	-	-	25,511
Eastmoor Property Fund	130,000	-	-	-	-	130,000
Other funds:						
MaD Camp fund	-	5,225	(4,522)	-	-	703
	690,797	99,628	(74,996)	(46,732)	-	668,697

14 **Restricted Funds (continued)**

The **Property Fund** represents the freehold property which is Dewsbury Evangelical Church located at Central Offices, Central Street, Dewsbury to be used for furtherance of the company's principal objectives.

The **Outreach Worker Support Fund** was set up to receive gifts for the support of full-time workers involved in evangelistic activities in the Dewsbury and surrounding areas. In October 2023, the full-time worker then employed resigned and, since that time, the church has had no employed workers. The income in the year relates to interest received on the fund balance and the costs relate to residual expenses. The trustees are considering the next steps with regard to outreach and the employment of an outreach worker.

The **Assistant Pastor Fund DEC** was set up to receive gifts in order to fund the training of an Assistant Pastor for Dewsbury Evangelical Church. Following the resignation of the previous pastor, the church's assistant pastor was offered and accepted the position of full-time pastor. Accordingly, since 1 October 2023, there has been no assistant pastor. The costs incurred during the year relate to some final costs relating to the previous assistant. This fund has now fulfilled its original purpose and is now **closed.**

Grace Church Wakefield is a church that has been started in Wakefield by Dewsbury Evangelical Church and the income and costs related to this work are recorded in this Fund. The transfers out of the Grace Church Wakefield Fund of £63,958 comprise:

- the transfer to the Assistant Pastor Fund GCW of £15,250 (see below);
- the transfer to the Gift Fund - Grace Church Wakefield of £8,706; and
- the transfer of the closing balance on the Grace Church Wakefield Fund of £40,437 to an unrestricted designated fund, which the trustees deem better reflects the nature of this fund.

The **Assistant Pastor Fund GCW** was set up to receive gifts in order to fund the training of an Assistant Pastor/Trainee Worker for Grace Church Wakefield. During the year, the fund expenditure exceeded the available income and the resulting shortfall was met with a transfer from the Grace Church Wakefield Fund of £15,250.

The assistant pastor at Grace Church Wakefield has recently been appointed to the position of joint full-time pastor. Accordingly, since 1 October 2024, there has been no assistant pastor. As a result, this fund has now fulfilled its original purpose and is now **closed** with effect from 30 September 2024.

Eastmoor Church Fund was set up when the church premises, owned by the Trustees of Wakefield Evangelical Free Church situated on Malham Road, Eastmoor, Wakefield, were gifted to the company. The transfer of the property was made on 26 February 2019. The company paid for the majority of the legal fees involved in the transfer and has now taken responsibility for the running costs of that building. The intention of the trustees since then has been to establish a new church plant on the Eastmoor estate in Wakefield and work is continuing to this end.

14 Restricted Funds (continued)

The Fund balance as at 30 September 2023 was, in fact, a composite of three restricted funds including: (a) the value of the property that was transferred (£130,000); (b) a grant of £25,000 which was made to support the salary costs of a full-time pastor when the church in Eastmoor is properly established and is ready to appoint one; and (c) donations from members and others made in support of the running costs of the church.

With effect from 1 October 2023, the following restricted funds have been separated to show more clearly these distinct funds:

- Eastmoor Church Fund – to administer income and expenditure related to the running of the church plant;
- **Eastmoor Pastor Support Fund** – to administer the grant in support of a past or for the Eastmoor Church; and
- **Eastmoor Property Fund** – to hold the property located at Malham Road, Eastmoor, Wakefield.

MaD Camp Fund is a new fund created during the year. For many years, members of both the Church and Mirfield Evangelical Church have operated an annual youth camp. Historically, this camp has operated as an unincorporated association. On 24 June 2024 the trustees agreed to formally adopt the activity and to account for it as a joint venture. The trustees of Mirfield Evangelical Church voted separately.

The annual camp for 2024 was held between 28 July 2024 and 3 August 2024. The balance of funds held over from previous years was £1,318 and this has been transferred as a donation of £659 to each church. In addition, the accounts of each church include 50% of the income and costs for the 2024 camp. The total costs of the camp and the 50% apportionment to the Church are shown below:

MaD Camp	Total	50% share
	£	£
Income (see Note 2)	9,131	4,566
Costs (included within youth work costs in the SOFA)	(9,042)	(4,522)
Net surplus for the year	89	44
Brought forward surplus (received as a donation)	1,318	659
Net income from 50% share of MaD Camp joint venture	1,407	703

	2024	2023
15 Capital commitments	£	£
Capital expenditure contracted but not provided in the accounts	-	-

16 Constitution

The company is limited by guarantee and registered as a charity.

The liability of each member is limited to £1.

17 Control of the company

In the opinion of the directors, no one party controls the company.

18 Post balance sheet events

There have not been any significant new post balance sheet events.

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF DEWSBURY EVANGELICAL CHURCH

I report on the financial statements of the company for the year ended 30 September 2024 set out on pages 5 to 16.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

D M Butterworth FCA
Wheawill & Sudworth Limited
35 Westgate
Huddersfield
HD1 1PA

7 May 2025

DEWSBURY EVANGELICAL CHURCH

England & Wales - Charity number 1147142

Accounts

DEWSBURY EVANGELICAL CHURCH

(A Company Limited by Guarantee)

ANNUAL REPORT

Year Ended 30 September 2023

Charity Number:	**1147142**
Company Registration Number:	**8026724**

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COMPANY INFORMATION

Directors and Trustees

Elders		*Deacons*	
Dewsbury Evangelical Church			
Martin Chamberlain	(Retired 24/01/2024)	Alan Barker	
Ian Evans		Paul Brook	
Mark Frost		Jonathan Mason	
Daniel Grimwade	(Resigned 31/03/2023)	Rachel Mason	
Colin Mountain		Peter Murgatroyd	
Nathan Senior		Deborah Tarrant	
		John Tarrant	
		Jake Wharton	(Resigned 13/11/2023)
Grace Church Wakefield			
Ian Goodson		Richard Dixon	
Jamie Mason	(Appointed 10/12/2023)	Matthew Donnelly	
Peter Mills		David Lloyd-Thompson	

Governing Document	Memorandum and Articles of Association Dated 11 April 2012
Company Registration Number	8026724
Charity Registration Number	1147142
Registered Office	Central Offices, Central Street, Dewsbury, West Yorkshire WF13 2LZ
Independent Examiner	David Butterworth FCA Wheawill & Sudworth Chartered Accountants 35 Westgate, Huddersfield HD1 1PA
Bankers	CAF Bank Limited 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

DIRECTORS' REPORT

The Directors' report is set out below and covers the year ended 30 September 2023. The comparative figures cover the year ended 30 September 2022.

Dewsbury Evangelical Church Limited was incorporated on 11 April 2012 and registered as a charity with the Charity Commission on 4 May 2012.

On 31 May 2012, the assets of the charitable trust were formally transferred to the charitable company under a vesting declaration, which was entered on the Charity Commission's Register of Mergers on 13 June 2012.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, The Memorandum and Articles of Association dated 11 April 2012 (Memorandum and Articles), and constitutes a company limited by guarantee as defined by the Companies Act 2006.

Dewsbury Evangelical Church and Grace Church Wakefield

Dewsbury Evangelical Church is a company limited by guarantee and a registered charity.

For the purposes of this document the terms "Company", "Charity" and "Church" all refer to the registered charity, Dewsbury Evangelical Church, hereinafter referred to as the Church.

Historically, the Charity conducted its main affairs through the church located in Dewsbury, known as Dewsbury Evangelical Church, however, some years ago, the Church planted a second church in Wakefield known as Grace Church Wakefield, which has grown over time and now operates for all practical day-to-day purposes independently of the Dewsbury church.

The two churches operate as two separately identifiable congregations under the legal framework of the registered charity and, for the purposes of this document the term "Congregation" may refer to the individual congregations of Dewsbury Evangelical Church and Grace Church Wakefield, or both, depending upon the context.

Directors and Trustees

Under company law, the persons responsible for the management of the Company are the Directors. Under charity law, the persons responsible for the management of the Charity are the Trustees. The persons responsible for the management of the Congregations are the Elders and Deacons (collectively referred to as the Church Officers).

The persons listed on Page 2 each fulfil the combined roles of Director, Trustee, and either Elder or Deacon. For the purposes of this document, these persons are hereinafter referred to as Trustees. While the Trustees are normally based in either Dewsbury Evangelical Church or Grace Church Wakefield, they are all responsible for the collective activities of both churches within the Charity.

Recruitment and appointment of new Trustees

Under the Memorandum and Articles, Directors are not subject to retirement by rotation and the term of office of a Trustee shall continue until he or she retires or is removed in accordance with the relevant provisions of the Articles, however, under the provisions of the Church Handbook:

- Deacons normally serve in the Church for a period of six years, after which they may offer themselves for re-election or step down. When a Deacon is not re-elected or steps down, they automatically cease to be a Trustee; and
- Elders are normally appointed for life up to the age of 70 years.

No person may be appointed as a Trustee:

(a) unless they are recommended by the Elders of one Congregation and approved by the members of the same Congregation, except at any time when there are fewer than three Trustees;

(b) unless they have attained the age of 16 years;

(c) in circumstances where, had they already been a Trustee, they would have been disqualified;

(d) unless they subscribe to the Statement of Beliefs set out in the schedule to the Memorandum;

(e) unless their personal lifestyle, conduct and practice is consistent with the practice of the Statement of Beliefs and traditional biblical Christian standards of behaviour as set out in the Church Members' Handbook issued from time to time;

(f) unless they are a member of one of the Congregations; and

(g) unless they are an Elder or Deacon of one of the Congregations or are otherwise approved by one of the Congregations to be appointed a Trustee.

Employees

Employment by the Church is restricted to evangelical Christians being those whose personal lifestyle, conduct and practice is consistent with the practice of the Statement of Beliefs and traditional biblical Christian standards of behaviour as set out in the Church Members' Handbook issued from time to time and who shall have signed the Statement of Beliefs at the commencement of their employment.

Induction and training of Trustees

The Trustees have been issued with the Charity Commission document *"The Essential Trustee An introduction".*

In June 2023, all Trustees were provided with external training in safeguarding and trustees' duties provided by Christian Safeguarding Services.

Organisation and Management

The Charity is the legal entity managing the assets of the Congregations.

The overall responsibility for the activities of the Charity rests with the Trustees who are the Congregation's elders and deacons.

The Trustees conduct the business of the Charity, as far as possible, in accordance with the decisions taken by the Congregations and in accordance with the decision-making process outlined in the Church Handbook (which applies to both Congregations) whilst complying with all company and charity law requirements.

For the purposes of this report, it is necessary to distinguish the terms "Members" and "members":

- "Members" are the legal members of the company who have committed to contribute in the event that the Church is wound up and who have the legal responsibility for the management of the Company; and
- "members" are the persons who form the Congregation membership of Christian believers in each of the churches and who regularly attend and contribute to the life of each Congregation.

Affiliations

The Church is a member of the Fellowship of Independent Evangelical Churches ("FIEC") which is a Registered Charity (No. 263354). It is also a charity registered in Scotland (SC040111).

The FIEC is an affiliation of like-minded churches situated in the United Kingdom. The aim of the FIEC is to see the whole of our nation – every citizen and every community – reached and transformed by the good news of the Lord Jesus Christ, which seeks to achieve its aims by providing pastoral, practical, training and mission support to its members.

Dewsbury Evangelical Church pays an annual donation to the organisation and engages in various joint meetings and activities with the FIEC.

Related Parties

European Missionary Fellowship (Charity No. 1071823) (Company No. 03631207)

One of the Trustees, Daniel Grimwade, who held office during the year and resigned on 31 March 2023, is also a director of European Missionary Fellowship. The over-riding aim of EMF is to establish biblical Christianity throughout Europe. Daniel Grimwade fulfilled this role with the approval and permission of the Church.

During the year, EMF made monthly donations totalling £2,490 (2022: £2,670) in support of an outreach worker employed by the Church and the Church made a gift of £800 (2022: £5,288) to EMF in response to an appeal for the relief of hardship in Ukraine. These transactions were not contingent upon one another.

Spen Valley Church (Charity No. 1173974)

Mark Frost, the current pastor of Dewsbury Evangelical Church, is also a trustee of Spen Valley Church. During the year, the Church made regular monthly support gifts totalling £600 (2022: £600) to Spen Valley Church. These payments were made as part of the Church's ongoing commitment to support evangelism in the local area (see Grant-making policy below) and were approved by the Trustees.

Risk Management

The Trustees have considered the risks to which the Charity is exposed and believe appropriate controls are in place to provide reasonable assurance against fraud, loss and error, in particular:

- insurances are in place to cover theft, damage and third-party liabilities;
- the Trustees meet regularly to discuss and monitor the Church's finances which are regularly reported to the Congregation members. In addition, significant expenditure is discussed and agreed separately by those members; and
- there is regular review by all Trustees to ensure that strategic direction is followed.

OBJECTIVES AND ACTIVITIES

Objects

The Charity's objects, as set out in the Memorandum and Articles, comprise:

1. the advancement of the Christian faith for the benefit of the public in accordance with the Statement of Faith; and
2. the relief of hardship, either generally or individually, of people through the provision of grants, gifts, goods or services.

Charity aims and activities

The Church aims to fulfil these dual Objectives as set out below:

Advancement of the Christian Faith:
By providing regular opportunities for people to see, hear, or read the message of the Christian Gospel. This message is set out in the Bible and centres on the person and work of the Lord Jesus Christ. The Church does not discriminate between people on the basis of race, culture, gender or age. These opportunities to hear the Gospel may be presented in person, produced in writing, or published on the Congregations' websites and may take the form of collective sermons; Bible studies delivered to groups of individuals or on a one-to-one basis; written material, for example magazines, e-shots and tracts; electronic recording of sermons, lectures and discussions.

Relief of Hardship:
By receiving and responding to appeals from individuals, groups or organisations in need of prayerful and or practical and or financial relief from hardship and assistance in accordance with the Church's grant-making policy, as set out below.

Grant-making policy

The Trustees make grants to individuals and organisations in accordance with the Church's Objects:

- to support missionaries, missionary organisations or other churches engaged in the furtherance of the Christian faith operating in the United Kingdom or elsewhere; or
- to relieve individuals from particular circumstances of hardship.

Applications are received either by direct approach to the Church or from members of the Congregations or their officers based on personal contact with or knowledge of particular situations. Church Officers consider each application and make grants based on merit at regular meetings.

The Church also allocates 10% of its General Fund income to grant-making to support either missionaries and other Christian organisations in furtherance of the Christian faith, or individuals in need of support for the relief of individual hardship. These funds are sometimes used in combination with direct appeals for funds to the Congregation(s), particularly in the case of emergency relief for people suffering from natural disasters. Appeals raised in this manner are treated as restricted funds.

Beneficiaries of significant grants are encouraged to provide regular updates on the progress of their work either by means of written reports or by personal presentations to the assembled Congregations.

Public benefit

The Trustees have regard to the Charity Commission's guidance on public benefit and aim to advance the Christian faith by conducting various meetings, activities and events that are open to any member of the public, free of charge. These activities include:

- public worship services held on Sundays and during the week, which comprise: preaching and teaching from the Bible; worship of God in the form of prayer and singing; presentations of Christian work undertaken by individuals and other Christian organisations;

- various youth meetings which include teaching from the Bible as well as organised activities appropriate to the age group;

- organised events aimed at introducing people to the Christian faith and the teachings found in the Bible and providing opportunities for further discussions and teaching. These events may be provided either free of charge or on a voluntary contribution basis where a modest charge is requested to recover some of the costs specific to that event. In these cases, no contributions are required from individuals experiencing financial hardship;

- training for people who are interested in being involved or working in Christian ministry. This involves practical experience within the Church as well as participation in internal and external training courses. Once training is complete, the individual may continue to be involved with the Church or may go to work in other churches or organisations; and

- the Church also makes grants:
    - to organisations or individuals who are involved in Christian work with comparable aims and objectives; and
    - to organisations or individuals in need of relief from hardship, whether due to personal circumstances or natural disasters.

These activities benefit the public in various ways including:

- public education of the content, themes and teaching of the Bible;
- enabling participation in public worship;
- teaching on how to live changed, responsible and moral lives that benefit the individual and those they interact with in the community and society in general;
- training people so that they can be of benefit to other churches or organisations; and
- providing relief in situations of hardship.

Reserves policy

The Trustees regularly review the charity's requirement for reserves and set a policy to hold an appropriate level of reserves in light of the main risks to the organisation, any actual or potential changes to the charity, and the level of future planned activities.

The Trustees monitor and compare actual reserves (the total of unrestricted funds not committed or invested in tangible fixed assets) against the Reserves Policy to ensure that the Charity's planned expenditure is managed in accordance with the Policy.

The Trustees have a policy of holding reserves that are planned to be sufficient to cover the Charity's estimated liabilities in the event of a winding up, which the Trustees estimate to be £20,000.

The current General Fund balance exceeds this agreed policy level, however, the Trustees are in the process of considering future expenditure plans.

Investment Policy

The Trustees have considered both the balances of the various Church Funds held from time to time and the level of acceptable risks and have agreed the following policy.

Due to the nature of the fluctuations in the general income and expenditure of the Church during a year, General Funds are held in a current account without notice.

ACHIEVEMENTS AND PERFORMANCE

Review of charitable activities in the year

The Charity expends funds to provide facilities and resources to bring Biblical instruction to people of all ages and backgrounds locally in Dewsbury and Wakefield and, more widely, elsewhere in the world.

Dewsbury Evangelical Church and Grace Church Wakefield continue to operate as two congregations under the legal framework of the Company. Grace Church Wakefield also have responsibility for premises in Eastmoor, Wakefield, and are looking to recommence the church work in that area.

During the period covered by this report, the Church has continued its charitable work in the community and wider area and have experienced both a number of encouragements and certain disappointments during the year. We have experienced how God is working through us, and in us, through these events, some of which are detailed below:

Dewsbury Evangelical Church

We have continued and developed the employment of our ministry team, enabling us to fulfil our primary objectives. More details of some of the individuals and activities are given below.

Individuals

- Following the resignation of our Pastor, Daniel Grimwade, on 31 December 2022 (who was on gardening leave until 31 March 2023), our Assistant Pastor took on more responsibility and was appointed Interim Pastor on 26 April 2023. After extensive discussion and prayer involving the whole membership, he was appointed as full-time Pastor on 30 September 2023.

- Our female ministry support assistant has continued to serve the church leading a women's Bible study, helping with youth work, supporting the pastor with the weekly Sunday ministry, and co-ordinating the volunteers who are involved with Sunday services. She was also involved with the considerable organisation for the Christmas events in 2022 and also shared the organisation and leadership of the annual young people's camp (MAD Camp) in July 2023.

- The church appointed a part-time church family worker for one year commencing in September 2022 at 15 hours per week. She liaises with and prays for families attending the church to identify any needs and support that would be helpful. The continuance of this post was reviewed and an unexpected gift from a local church that had recently closed enabled us to continue this post for a further 11 months. A small group of women has been invited to liaise and seek to continue this ministry when the appointment ends in July 2024.

- We continued to employ our outreach worker who made a number of contacts in the area and organised events to reach the local community. Church members volunteered and supported the Community Outreach Project in Dewsbury, aimed at supporting homeless people. The outreach worker resigned at the end of August 2023 to relocate in Dudley.

Activities and events

- We continued with our daytime Sharing Skills group, that provides women from the local community from a range of backgrounds and holding a variety of religious views with the opportunity to chat, seek advice, learn new skills and develop friendships. The group accepts referrals from the local authority and has participated in local authority initiatives. This group continues to meet under new leadership after the resignation of the outreach worker.

- The annual Christmas carol service was held on the apron of Dewsbury Town Hall followed by an invitation to an 'An all-age Nativity Service'. Members of the public received gift bags of seasonal baked goods, Christian literature, and colouring books for the children.

- The church has made grants and awards to various individuals, missionaries and organisations. We currently set aside a notional amount of 10% of our general fund income for this purpose. Missionaries are supported in Europe, Asia and other worldwide missions. Special collections were made for those suffering from floods in Pakistan and the earthquake in Turkey.

- Our main meeting continues with online options still available. Fellowship lunches were held after the morning service once every two months.

- The church enjoys the membership and fellowship of people whose personal and cultural origins include the UK and other countries such as Brazil, Congo, Iran, Jamaica, Kazakhstan, Nigeria, Pakistan, the Philippines and Poland.

- The church has continued to operate a wide range of youth clubs for all ages. We refer to these as Bible Explorers, Jolly Tots, Good News Club and Friday Club. The children and young adults who have attended these groups range in age from 3 to 20+. The activities normally centre on an element of study or explanation of the Bible and other activities ranging from quizzes to outdoor games, team activities and the occasional BBQ. The church minibus came to the end of its economic life and was sold. Transport is now reliant on parents and leaders.

- We have been encouraged by the large number of young people who are coming to these activities although numbers attending the Friday Good News Club for children of primary school age have been small but are increasing.

- MAD Camp (operated jointly by Mirfield Evangelical Church and Dewsbury Evangelical Church) is a youth camp for children aged 11-17 which is held for one week during the Summer at a campsite near Barmouth in Wales and continued again in 2023. This event is open to youth group attendees, the local community and other churches.

- A small group of members met fortnightly at Royd Court Christian Housing Scheme in Mirfield to support those who are house bound.

Grace Church Wakefield

Over the past year, Grace Church Wakefield has been meeting its objective to further the Christian faith in the city of Wakefield. Our situation remains similar to that of last year.

The church has 33 members. As of September 2023, we have a regular Sunday morning congregation of around 60 people plus a handful of others who watch a Facebook Livestream due to ill health. Our Sunday morning service gathers a wide variety of people of various ethnicities, languages, backgrounds and ages. We hear and respond to the gospel, the word of God, in our service, through preaching and teaching, prayer, singing and sharing testimony. Once a month, we stay on to eat together with a meal known as 'Slow Cooker Sunday'.

We run a number of one-off events designed to help us connect with and share the gospel with our local community:

- A low-cost community fun day in the late summer;
- A carols and craft Christmas event for approximately 100 attendees;
- An easter egg trail and guest service for approximately 100 attendees; and
- A holiday club for primary school aged children for between 30 and 40 children each day.

We have continued to run Soul, a Christian youth group for high school students. This has grown to include around 14 young people each Friday evening in term time.

We have started a baby and toddlers group, Growing Places, which takes place on Wednesday mornings during term time. This group creates a space to serve the local community. We currently have a regular group of 10 children and we are hoping to grow this.

We have appointed Jamie Mason to serve as an elder alongside Ian Goodson and Peter Mills

We continue to work towards starting a new ministry out of the former Wakefield Free Evangelical Church on Eastmoor housing estate. We use the building every Wednesday evening for prayer. Other churches (comprising largely African or South-East Asian congregations) have also used this building as they often do not have a permanent base.

We have developed a link with a church in Siedlce in eastern Poland. We want to support them both prayerfully and with financial support. This sits alongside our support for Noor ministries in Pakistan.

We have set up a regular financial gift to The Cross Project, a ministry sharing the Christian faith in local secondary schools.

We have also by God's grace been able to do many other activities and well as the other core business of caring for and supporting one another through life's various trials and challenges, *'bearing one another's burdens' thereby fulfilling 'the law of Christ'* (Galatians 6:2)

Factors within and outside of the charity's control

The Trustees regularly review the principal risks and other factors which have the potential to affect the performance and or functioning of the Church. The Trustees assess that this is largely dependent upon the various relationships which the Church and its members have with the local community and the rest of humanity and the Church's relationship with God himself. Clearly, these relationships are under the influence but not control of the Church.

Financially, the Church is reliant on the significant level of income tax refunded on voluntary donations recovered under the UK Government's Gift Aid scheme.

Clearly, the Church is also subject to other event-related risks, the most significant of which are covered by the Church's various insurance policies. Other key factors are the various internal and operational controls which are within the control of the Trustees.

Significant Events after September 2023

There were no significant events to report.

FINANCIAL REVIEW

The Church's annual accounts (titled "Financial Statements"), which have been filed at Companies House, have been produced separately from the Church's Annual Report (this document). These two documents collectively form the Church's Annual Report and Accounts and should be read in conjunction with each other.

The Trustees are satisfied that the Charity is financially viable and sustainable in the short- to medium-term with its existing cash reserves, expected further growth, and continued voluntary donations.

Principal funding sources

Income is derived from the Church members and other interested parties making regular and one-off donations. Many members give under the Gift Aid scheme and the Church is permitted to reclaim income tax on their giving. Some donations are given with a specific purpose such as a particular activity or project. These are defined as restricted in the accounts.

Review of fundraising in the year

During the period, total incoming resources were £190,430 (2022: £222,793).

The largest proportion of these incoming resources is received in the form of voluntary income from members of the Congregations who make offerings and monthly donations to contribute to the operation of the Church. During the period, these donations (including related Gift Aid tax) amounted to £102,747 (2022: £116,315). The Church does not make regular appeals for general income but relies on the generous spirit of the members.

Review of expenditure

Total expenditure for the year was £228,308 (2022: £229,343) comprising:

- Unrestricted Fund expenditure of £98,366 (2022: £114,202); and
- Restricted Fund expenditure of £129,942 (2022: £115,141).

Unrestricted Fund expenditure relates primarily to ministry costs, which include the employment costs of the full-time pastor and pastoral and evangelistic activities. The remainder of Unrestricted Fund expenditure relates to the maintenance of the Church's building and activities in Dewsbury.

Restricted Fund expenditure primarily relates to: the support of the Church's full-time trainee pastor; the support of the full-time evangelist working in the Dewsbury area; and costs associated with Grace Church Wakefield, including the costs of employing their pastor.

Full details are set out in Notes 14 and 15 of the Financial Statements.

General Fund reserves

The balance of General Funds held in cash at the end of the period was £61,855 (2022 £63,706).

Review of investment performance

During the year, the Church received £1,737 (2022: £213) in interest on Unrestricted and Restricted Funds held in current and deposit accounts, which represents a return that is reflective of the general level of deposit rates in the current market.

Plans for the future

There are no current plans to make any significant changes to the Church's operations.

DIRECTORS' RESPONSIBILITIES

Company and charity law requires Directors to prepare financial statements for each accounting year that give a true and fair view of the state of the charity and of its income and expenditure for the year. In preparing the financial statements, the Directors acknowledge their responsibility:

1. To select suitable accounting policies and apply them consistently;
2. To make judgements and estimates that are reasonable and prudent;
3. To state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
4. To prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They also have a responsibility to safeguard the assets of the Charity and to take reasonable steps to prevent fraud or any other irregularities.

CONCLUSIONS

As Trustees we acknowledge the provision of God in what we were able to do in explaining and demonstrating the gospel to many people in the local community and support of God's work throughout the world.

We continue to be grateful to God for his faithfulness to both Congregations as we look back over the period of time covered by this Report. Once again, God has graciously provided everything needed through the generosity and commitment of his people.

As we look to the future, we continue to trust God to meet the challenges of the future as he has done in the past, to allow us to continue supporting our staff, and meeting the pastoral needs of those attending the churches at Dewsbury and Wakefield.

APPROVAL OF THE ANNUAL REPORT

This report was approved by the Trustees on 1 June 2024 and signed on their behalf by:



Rachel Mason
Trustee and Deacon

DEWSBURY EVANGELICAL CHURCH

FINANCIAL STATEMENTS

30 SEPTEMBER 2023

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Company Registration Number 08026724
Charity Number 1147142

DEWSBURY EVANGELICAL CHURCH

COMPANY REFERENCE AND ADMINISTRATIVE DETAILS

Status

Dewsbury Evangelical Church is a registered charity (number 1147142).
Company registration number 08026724. It is exempt from use of the word 'limited' in its name.
The company is limited by guarantee.

Directors

A Barker	
P Brook	
M Chamberlain	(retired 24 January 2024)
R Dixon	
M Donnelly	
I Evans	
M Frost	
I Goodson	
D Grimwade	(resigned 31 March 2023)
D Lloyd-Thompson	
J L Mason	(appointed 10 December 2023)
J R Mason	
R Mason	
P Mills	
C Mountain	
P Murgatroyd	
N Senior	
D Tarrant	
J Tarrant	
J Wharton	(resigned 13 November 2023)

Registered office

Central Offices
Central Street
Dewsbury
WF13 2LZ

Independent examiner

Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

DEWSBURY EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 30 September 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 Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*".

Purposes and activities

The company's principal activities during the year were the advancement of the Christian faith for the benefit of the public and the relief of hardship of people, directly or through other organisations, by providing grants, gifts, goods or services. These activities were mainly centred in the Dewsbury and surrounding areas though some had a wider, global, impact.

Achievements and performance

The company has continued to advance the Christian faith and relieve hardship in the Dewsbury and surrounding areas.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the organisation's aims and objectives and in planning future activities.

Financial review

The attached accounts show the results for the year with an excess of expenditure over income of £37,878 for the year, and unrealised losses of £100. The company brought forward funds of £805,623 as at 1 October 2022, with total funds carried forward of £767,645 as at 30 September 2023.

Reserves policy

The directors have considered the company's requirements for reserves based on its operations and future plans and have a current policy of holding unrestricted general funds of at least £20,000.

Plans for future periods

The company intends to continue to generate sufficient income to facilitate the continued advancement of the Christian faith, and the provision of hardship relief, to the Dewsbury and surrounding areas.

Reference and administrative details, advisors and directors

These are all specified on page 1.

DEWSBURY EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT (continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Structure, governance and management

The organisation is a charitable company limited by guarantee, which was incorporated on 11 April 2012 and is registered as a charity with the Charity Commission. The company was established under a Memorandum of Association which sets out its objects and powers and is governed under its Articles of Association. In the event of the company being wound up its members are required to contribute an amount not exceeding £1 each.

The trustees/members are also the directors of the company for the purposes of company law and under the company's Articles of Association.

Risk management

The directors have considered the risks to which the company is exposed and have put in place appropriate controls to provide reasonable assurance against loss and damage.

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of directors on 20 March 2024 and signed by order of the board:

M. Frost 20/03/2024

Mark Frost
Director

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF DEWSBURY EVANGELICAL CHURCH

I report on the financial statements of the company for the year ended 30 September 2023 set out on pages 5 to 13.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Wheawill & Sudworth Ltd 23/07/2024

D M Butterworth FCA
Wheawill & Sudworth Limited
35 Westgate
Huddersfield
HD1 1PA

DEWSBURY EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (including summary income and expenditure account)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Notes		Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
	Incoming resources				
	Donations and legacies				
	Offerings	92,689	54,251	146,940	182,532
	Other gifts	12,178	27,648	39,826	37,642
2	Other receipts	947	980	1,927	2,406
	Income from investments				
	Interest receivable	1,707	30	1,737	213
	Total income and endowments	107,521	82,909	190,430	222,793
	Expenditure on charitable activities				
	Church activities:				
	Ministry - Pastors and outreach workers	23,420	116,301	139,721	126,988
	- Ministry support workers	13,253	-	13,253	19,378
	- Visiting ministers	1,480	277	1,757	909
	- Pastoral and evangelistic costs	11,537	3,573	15,110	6,488
	Building running costs	14,411	6,506	20,917	24,237
	Training courses	-	-	-	733
3	Administration costs	8,165	2,955	11,120	11,670
	Minibus running costs	1,330	-	1,330	1,746
4	Gift support payments	15,072	-	15,072	26,049
9	Depreciation	8,085	330	8,415	10,056
	Loss on disposal of assets	100	-	100	176
5	Governance costs	1,513	-	1,513	913
	Total resources expended	98,366	129,942	228,308	229,343
	Net incoming/(outgoing) resources before transfers	9,155	(47,033)	(37,878)	(6,550)
	Transfers between funds	(24,590)	24,590	-	-
6	**Net incoming/(outgoing) resources**	(15,435)	(22,443)	(37,878)	(6,550)
	Other recognised gains/(losses)				
	Foreign exchange gains/(losses)	(100)	-	(100)	147
	Reconciliation of funds				
	Total funds brought forward	92,383	713,240	805,623	812,026
	Total funds carried forward	76,848	690,797	767,645	805,623

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.
The notes on pages 7 to 13 form part of these financial statements.

DEWSBURY EVANGELICAL CHURCH

BALANCE SHEET

30 SEPTEMBER 2023

Notes		2023 £	2022 £
	Fixed assets		
9	Tangible assets	637,539	651,980
	Current assets		
10	Prepayments and accrued income	5,167	6,472
	Cash at bank and in hand	131,940	153,404
		137,107	159,876
11	**Creditors:** amounts falling due within one year	(7,001)	(6,233)
	Net current assets	130,106	153,643
	Total assets less current liabilities	767,645	805,623
	Net assets	767,645	805,623
	Funds		
	General funds	66,695	85,354
	Designated funds	10,153	7,029
12	Unrestricted funds	76,848	92,383
13	Restricted funds	690,797	713,240
	Total Funds	767,645	805,623

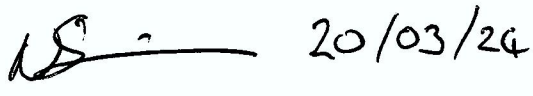
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 30 September 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 financial statements for the year in question in accordance with Section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 20 March 2024 and are signed on its behalf by:

Nathan Senior - Director  20/03/24

Company Registration Number: 08026724

The notes on pages 7 to 13 form part of these financial statements.

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

a) **Basis of preparation**
The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011, the Companies Act 2006, Charities SORP 2019 (FRS 102), Generally Accepted Accounting Practice together with certain modifications to reflect the non-profit making activities of the company.

b) **Fund accounting**
Unrestricted funds that have not been designated for other purposes are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of restricted funds is set out in the notes to the financial statements.

c) **Incoming resources**
All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

However, any income received during a financial year intended by the payer for use in funding expenditure of some future financial year is carried forward as deferred income until the year of intended use is reached.

The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and sponsorships and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

- Investment income is included when receivable.

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 **Accounting policies** (continued)

d) **Expenditure on charitable activities** (continued)
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

e) **Depreciation**
The freehold properties are not held as investment properties and are therefore subject to the provision of depreciation. However, in the opinion of the directors, the residual values of the properties closely approximate to the original cost, or valuation, of the buildings and the useful economic life of the buildings is at least 50 years. Based on these two opinions, the directors consider that the annual and cumulative depreciation charge(s) are so small as to be immaterial and hence no depreciation is charged.

Depreciation is charged on the cost of other tangible fixed assets as follows:

Equipment	10%/20%	straight line
Computer and audio	10%/20%	straight line
Furniture and Fittings	10%	straight line
Plant and machinery	10%	straight line

2 **Other receipts**

	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Use of facilities	253	500	753	827
Room hire	686	300	986	1,300
Sale of books	-	22	22	101
Other contributions	8	158	166	178
	947	980	1,927	2,406

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

3	**Administration costs**	Unrestricted Funds	Restricted Funds	Total	Total
		2023	2023	2023	2022
		£	£	£	£
	Photocopier, printing, postage and stationery	901	86	987	1,269
	Telephone	748	1,230	1,978	2,125
	Licences, software and applications	2,525	624	3,149	2,374
	Safeguarding costs	613	449	1,062	416
	FIEC donations	2,702	-	2,702	2,516
	Administrator costs	-	-	-	2,342
	Advertising	-	263	263	154
	Bank charges	63	58	121	144
	Payroll processing	613	245	858	330
		8,165	2,955	11,120	11,670

4	**Gift support payments**				
	Christian work – UK	5,925	-	5,925	5,525
	Christian work – overseas	3,920	-	3,920	2,670
	Hardship relief – UK	2,637	-	2,637	9,066
	Hardship relief – overseas	2,590	-	2,590	8,788
		15,072	-	15,072	26,049

5	**Governance costs**		
	Companies' House fee	13	13
	Independent examiner fee	900	900
	Legal fees	600	-
		1,513	913

6	**Net incoming/(outgoing) resources for the year**		
	This is stated after charging:		
	Accountancy fees	900	900

7 Directors' remuneration

The directors of the company received no remuneration or reimbursement of expenses in the year for any activities carried out relating to their duties as directors.

8 Taxation

Dewsbury Evangelical Church is exempt from tax on income. No tax charges have arisen in the year.

9 Tangible fixed assets

	Freehold property £	Equipment £	Computer and audio £	Furniture and fittings £	Plant and machinery £	Total 2023 £	Total 2022 £
Cost:							
Balance brought forward	630,000	12,232	13,848	21,757	51,142	728,979	725,905
Additions during the year	-	107	467	300	-	874	3,368
Revaluation	-	-	-	-	-	-	-
Disposals during the year	-	-	(1,314)	-	(16,500)	(17,814)	(294)
Balance carried forward	630,000	12,339	13,001	22,057	34,642	712,039	728,979
Accumulated depreciation:							
Balance brought forward	-	9,301	9,488	18,784	39,426	76,999	67,061
Charge for the year	-	1,061	1,654	2,236	3,464	8,415	10,056
Disposals during the year	-	-	(1,014)	-	(9,900)	(10,914)	(118)
Balance carried forward	-	10,362	10,128	21,020	32,990	74,500	76,999
Net book value	630,000	1,977	2,873	1,037	1,652	637,539	651,980

No depreciation has been charged on the freehold property as explained in note 1 above.

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

10 **Prepayments and accrued income**

	2023	2022
	£	£
Accrued Gift Aid, interest and other income	2,002	3,832
Prepayments	3,165	2,640
	5,167	6,472

11 **Creditors: Amounts falling due within one year**

	2023	2022
	£	£
Activity creditors	4,148	3,811
Accruals	2,853	2,422
	7,001	6,233

12 **Unrestricted funds**

	At 1 October 2022	Incoming Resources	Resources Expended	Funds Transfer	Unrealised Gains/ (Losses)	At 30 September 2023
	£	£	£	£	£	£
General Funds						
General Fund	85,354	105,400	(83,264)	(40,695)	(100)	66,695
Total General Funds	85,354	105,400	(83,264)	(40,695)	(100)	66,695
Designated Funds						
Gift Fund – DEC	2,526	1,627	(10,276)	10,422	-	4,299
Gift Fund – GCW	4,503	494	(4,826)	5,683	-	5,854
Total Designated Funds	7,029	2,121	(15,102)	16,105	-	10,153
Total Unrestricted Funds	92,383	107,521	(98,366)	(24,590)	(100)	76,848

During the year the following transfers were made from/to the General Fund:

within unrestricted funds:

- **from** the General Fund **to** the Gift Fund* - Dewsbury Evangelical Church: £10,422.

from/to restricted funds (see Note 13):

- **from** the General Fund **to** the Outreach Worker Support Fund: £7,680.
- **from** the General Fund **to** the Assistant Pastor Fund DEC: £22,593.

The above transfers represent the net transfer of £40,695 from the General Fund. In addition, the following transfer was made from the Grace Church Wakefield Fund:

from restricted funds (see Note 13):

- **from** the Grace Church Wakefield Fund **to** the Gift Fund* - Grace Church Wakefield: £5,683.

* The transfers to the Gift Funds represent 10% of the Dewsbury and Wakefield churches' receipts that are not received for payments for specific items.

13 **Restricted funds**

	At 1 October 2022	Incoming Resources	Resources Expended	Funds Transfer	Revaluation Reserve	At 30 September 2023
	£	£	£	£	£	£
Property Fund	500,000	-	-	-	-	500,000
Outreach Worker Support Fund	15,139	20,062	(37,275)	7,680	-	5,606
Assistant Pastor Fund DEC	7,013	1,968	(31,354)	22,593	-	220
Grace Church Wakefield Fund	31,799	57,779	(45,174)	(18,072)	-	26,332
Assistant Pastor Fund GCW	-	1,100	(13,489)	12,389	-	-
Eastmoor Church Fund	159,289	2,000	(2,650)	-	-	158,639
	713,240	82,909	(129,942)	24,590	-	690,797

The Property Fund represents the freehold property to be used for furtherance of the company's principal objectives.

The Outreach Worker Support Fund was set up to receive gifts for the support of full-time workers involved in evangelistic activities in the Dewsbury and surrounding areas. The funds transferred in from the General Fund (£7,680) represent the amount that has been agreed as the contribution towards the costs of the full-time worker.

The Assistant Pastor Fund DEC was set up to receive gifts in order to fund the training of an Assistant Pastor for Dewsbury Evangelical Church. During the year, the fund expenditure exceeded the available income and the resulting shortfall was met with a transfer from the General Fund of £22,593.

Grace Church Wakefield is a church that has been started in Wakefield by Dewsbury Evangelical Church and the income and costs related to this work are recorded in this Fund. The total transfer from the Grace Church Wakefield Fund of £18,072 comprises:

- the transfer to the Assistant Pastor Fund GCW of £12,389 (see below); and
- the transfer to the Gift Fund - Grace Church Wakefield of £5,683.

The Assistant Pastor Fund GCW was set up to receive gifts in order to fund the training of an Assistant Pastor/Trainee Worker for Grace Church Wakefield. During the year, the fund expenditure exceeded the available income and the resulting shortfall was met with a transfer from the Grace Church Wakefield Fund of £12,389.

Eastmoor Church Fund was set up when the church premises, owned by the Trustees of Wakefield Evangelical Free Church situated on Malham Road, Eastmoor, Wakefield, were gifted to the company. The transfer of the property was made on 26 February 2019. The company paid for the majority of the legal fees involved in the transfer and has now taken responsibility for the running costs of that building. The Fund balance includes the value of the property that was transferred (£130,000).

		2023	2022
		£	£
14	**Capital commitments**		
	Capital expenditure contracted but not provided in the accounts	-	-

15 **Constitution**

The company is limited by guarantee and registered as a charity. The liability of each member is limited to £1.

16 **Control of the company**

In the opinion of the directors, no one party controls the company.

17 **Post balance sheet events**

There have not been any significant new post balance sheet events.

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF DEWSBURY EVANGELICAL CHURCH

I report on the financial statements of the company for the year ended 30 September 2023 set out on pages 5 to 13.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Wheawill & Sudworth Ltd 23/07/2024

D M Butterworth FCA
Wheawill & Sudworth Limited
35 Westgate
Huddersfield
HD1 1PA

DEWSBURY EVANGELICAL CHURCH

England & Wales - Charity number 1147142

Accounts

DEWSBURY EVANGELICAL CHURCH

(A Company Limited by Guarantee)

ANNUAL REPORT

Year Ended 30 September 2022

Charity Number:	1147142
Company Registration Number:	8026724

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COMPANY INFORMATION

Directors and Trustees

Elders		*Deacons*	
Martin Chamberlain		Alan Barker	
Ian Evans		Paul Brook	
Ian Goodson		Richard Dixon	
Daniel Grimwade	(Resigned 31/03/2023)	Matthew Donnelly	
Colin Mountain		David Lloyd-Thompson	(Appointed 06/02/2022)
Mark Whitcombe		Jonathan Mason	
Peter Mills	(Appointed 07/04/2022)	Rachel Mason	
Nathan Senior	(Appointed 19/06/2022)	Peter Murgatroyd	
		Deborah Tarrant	
		John Tarrant	
		Chris Schofield	(Resigned 24/08/2022)
		Jake Wharton	

Governing Document	Memorandum and Articles of Association Dated 11 April 2012
Company Registration Number	8026724
Charity Registration Number	1147142
Registered Office	Central Offices, Central St, Dewsbury, West Yorkshire WF13 2LZ
Independent Examiner	David Butterworth FCA Wheawill & Sudworth Chartered Accountants 35 Westgate, Huddersfield HD1 1PA
Bankers	CAF Bank Limited 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

DIRECTORS' REPORT

The Directors' report is set out below and covers the year ended 30 September 2022. The comparative figures cover the year ended 30 September 2021.

Dewsbury Evangelical Church Limited was incorporated on 11 April 2012 and registered as a charity with the Charity Commission on 4 May 2012.

On 31 May 2012, the assets of the charitable trust were formally transferred to the charitable company under a vesting declaration, which was entered on the Charity Commission's Register of Mergers on 13 June 2012.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, The Memorandum and Articles of Association dated 11 April 2012 (MEMARTS), and constitutes a company limited by guarantee as defined by the Companies Act 2006.

Dewsbury Evangelical Church and Grace Church Wakefield

Dewsbury Evangelical Church is a company limited by guarantee and a registered charity.

For the purposes of this document the terms "Company", "Charity" and "Church" all refer to the registered charity, Dewsbury Evangelical Church, hereinafter referred to as the Church.

The Charity conducted its main affairs through the church located in Dewsbury, known as Dewsbury Evangelical Church. Another church was started in Wakefield and this has now grown to the point where it is able to run independently of the Dewsbury church. The church in Wakefield is known as Grace Church Wakefield and the two churches operate as two congregations under the legal framework of the registered charity.

For the purposes of this document the term "Congregation" refer to the individual churches, Dewsbury Evangelical Church and/or Grace Church Wakefield.

Directors and Trustees

Under company law, the persons responsible for the management of the company are the Directors. Under charity law, the persons responsible for the management of the charity are the Trustees. The persons responsible for the management of the Congregations are the Elders and Deacons (collectively referred to as the Church Officers). The persons listed on Page 2 each fulfil the roles of Director, Trustee, and either Elder or Deacon. For the purposes of this document, these persons are hereinafter referred to as Trustees.

Recruitment and appointment of new Trustees

The Trustees shall not be subject to retirement by rotation. The term of office of a Trustee shall continue until he or she retires or is removed in accordance with the relevant provisions of the articles.

No person may be appointed as a Trustee: unless they are recommended by the Elders of the Congregation except at any time when there are fewer than two Elders of the Congregation or none; unless they have attained the age of 16 years; in circumstances such that, had they already been a Trustee, they would have been disqualified; unless they subscribe to the Statement of Beliefs set out in the schedule to the memorandum; unless their personal lifestyle, conduct and practice is consistent with the practice of the Statement of Beliefs and traditional biblical Christian standards of behaviour as set out by the Trustees in the Church Members' Handbook issued from time to time; unless they are a member of the Congregation; and unless they are an Elder of the Congregation or is approved by the Congregation to be appointed a Trustee in place of an Elder. Employment by the Church is restricted to evangelical Christians being those who shall have first signed the Statement of Beliefs and whose personal lifestyle conduct and practice is consistent with the practice of the Statement of Beliefs and traditional biblical Christian standards of behaviour as set out by the Trustees in the Church Members' Handbook issued from time to time and who shall have first signed a statement to the above effect at the commencement of their employment.

Induction and training of Trustees

The Trustees have been issued with the Charity Commission document *"The Essential Trustee An introduction".*

Organisation and Management

The Charity is the legal entity managing the assets of the Congregations. The overall responsibility for the activities of the Charity rests with the Trustees, who are the Congregation elders and deacons.

The Trustees conduct the business of the Charity, as far as possible, in accordance with the decisions taken by the Congregations and in accordance with the decision-making process outlined in the Church's Handbook whilst complying with all company and charity law requirements.

For the purposes of this document, it is necessary to distinguish the terms "Members" and "members":

- "Members" are the legal members of the company who have committed to contribute if the Church is wound up and who have the legal responsibility for the management of the Company; and

- "members" are the persons who form the Congregation membership of Christian believers who regularly attend and contribute to the life of the Congregation.

Affiliations

The Church is a member of the Fellowship of Independent Evangelical Churches ("FIEC") which is a Registered Charity (No. 263354). It is also a charity registered in Scotland (SC040111).

The FIEC is an affiliation of like-minded churches situated in the United Kingdom. The aim of the FIEC is to see the whole of our nation – every citizen and every community – reached and transformed by the good news of the Lord Jesus Christ, which seeks to achieve its aims by providing pastoral, practical, training and mission support to its members.

Dewsbury Evangelical Church pays an annual donation to the organisation and engages in various joint meetings and activities with the FIEC.

Related Parties

European Missionary Fellowship (Charity No. 1071823) (Company No. 03631207)

One of the Trustees who held office during the year, Daniel Grimwade, was also a director of European Missionary Fellowship. The over-riding aim of EMF is to establish biblical Christianity throughout Europe. Daniel Grimwade serves as a trustee of EMF. Except for reimbursement of out-of-pocket expenses, he does not receive any remuneration for his involvement. He fulfils these roles with the approval and permission of the Church. Daniel Grimwade resigned as a trustee of Dewsbury Evangelical Church on 31 March 2023.

Risk Management

Over this period the Trustees have considered the risks to which the charity is exposed and believe they have put appropriate controls in place to provide reasonable assurance against fraud, loss and error. In particular:

- insurances are in place to cover theft, damage and third party liabilities;
- training for staff and Congregation members on Covid-19 infection prevention and control;
- the Trustees meet regularly to discuss and monitor the Church's finances which are regularly reported to the Congregation members. In addition, significant expenditure is discussed and agreed separately by those members; and
- there is regular review by all Trustees against aims and objectives ensuring strategic direction is followed.

OBJECTIVES AND ACTIVITIES

Objects

The Charity's objects, as set out in the MEMARTS, are restricted to:

1. the advancement of the Christian faith for the benefit of the public in accordance with the Statement of Faith, and

2. the relief of hardship, either generally or individually, of people through the provision of grants, gifts, goods or services.

Charity aims and activities

The Church aims to fulfil its dual Objectives as set out below:

Advancement of the Christian Faith:
By providing regular opportunities for people to see, hear, or read the message of the Christian Gospel. This message is set out in the Bible and centres on the person and work of the Lord Jesus Christ. The Church does not discriminate between people on the basis of race, culture, gender or age. These opportunities to hear the Gospel may be presented in person, produced in writing, or published on the Congregations' websites and may take the form of: collective sermons; Bible studies delivered to smaller groups of individuals or on a one-to-one basis; written material, for example magazines, e-shots and tracts; electronic recording of sermons, lectures and discussions.

Relief of Hardship:
By receiving and responding to appeals from individuals, groups or organisations in need of prayerful and or practical and or financial relief from hardship and assistance. The Church sets aside a proportion of its annual income which it makes available in the form of grants in accordance with the Church's grant-making policy.

Grant-making policy

The Trustees regularly make grants to individuals and organisations for purposes that are consistent with the Church's Objects. Grants are made either:

- to support missionaries, missionary organisations or other churches which operate in the United Kingdom and elsewhere and are engaged in the furtherance of the Christian faith; or
- to relieve individuals from particular circumstances of hardship.

The Trustees receive applications either by direct approach to the Church or by personal contact with and knowledge of members of the Congregations or their officers. These applications are considered by the Church Officers at regular meetings and grants are made after considering each application on its merits.

The Church Officers allocate a proportion of the church's projected income annually to grant-making. During the year approximately 10% of the church's income was allocated to support either missionaries and other Christian organisations in furtherance of the Christian faith, or individuals in need of support for the relief of individual hardship.

Beneficiaries of significant grants are encouraged to provide regular updates on the progress of their work either by means of written reports or by personal presentations to the assembled Congregation members.

Public benefit

In planning the activities the Trustees have had regard to the guidance on public benefit issued by the Charity Commission in September 2013.

The Church aims to advance the Christian faith by conducting various meetings, activities and events that are open to any member of the public, free of charge. These activities include:

- public worship services held on Sundays and during the week, which comprise: preaching and teaching from the Bible; worship of God in the form of prayer and singing; presentations of Christian work undertaken by individuals and other Christian organisations;

- various youth meetings which include teaching from the Bible as well as organised activities appropriate to the age group;

- organised events aimed at introducing people to the Christian faith and the teachings found in the Bible and providing opportunities for further discussions and teaching. These events may be provided either free of charge, or on a voluntary contribution basis where a modest charge is requested to recover some of the costs specific for that event. In these cases, no contributions are required from individuals experiencing financial hardship;

- training for people who are interested in being involved or working in Christian ministry. This involves practical experience within the Church as well as participation in internal and external training courses. Once training is complete, the individual may continue to be involved with the Church or may go to work in other churches or organisations; and

- the Church also makes grants:

    - to organisations or individuals who are involved in Christian work with comparable aims and objectives; and
    - to organisations or individuals in need of relief from hardship, whether due to personal circumstances or natural disasters.

These activities benefit the public in various ways including:

- public education of the content, themes and teaching of the Bible;
- enabling participation in public worship;
- teaching on how to live changed, responsible and moral lives that benefit the individual and those they interact with in the community;
- training people so that they can be of benefit to other churches or organisations;
- providing relief in situations of hardship.

Reserves policy

The Trustees regularly review the charity's requirement for reserves and set a policy to hold an appropriate level of reserves in light of the main risks to the organisation, any actual or potential changes to the charity, and the level of future planned activities.

The Trustees monitor and compare the actual reserves (the total of unrestricted funds not committed or invested in tangible fixed assets) against the Reserves Policy to ensure that the Charity's planned expenditure is managed in accordance with the Policy.

The Trustees maintained the Policy to hold the reserves at a level which is planned to be sufficient to cover the Charity's estimated liabilities in the event of a winding up, which the Trustees estimate to be £20,000.

The current General Fund balance exceeds this agreed policy level, however, it is anticipated that the Church will need to review the current expenditure plans as the General Fund balance is expected to continue to reduce to meet the current plans over the course of the next 12 to 24 months.

Investment Policy

The Officers have considered the balances of the various Church Funds held from time to time and have agreed the following policy.

Due to the nature of the fluctuations in the general income and expenditure of the Church during a year, General Funds are held in a current account without notice.

ACHIEVEMENTS AND PERFORMANCE

Review of charitable activities in the year

In furtherance of its aims, the Charity expends funds to provide facilities and resources to bring Biblical instruction to people of all ages and backgrounds locally in Dewsbury and Wakefield and, more widely, elsewhere in the world.

Dewsbury Evangelical Church and Grace Church Wakefield continue to operate as two congregations under the legal framework of the Company. Grace Church Wakefield also have the responsibility for looking after the premises in Eastmoor, Wakefield and looking to recommence the church work in that area.

During the period covered by this report, we have continued our charitable work in the community and wider area and have experienced a number of encouragements and some disappointments during the year. We have experienced how God is working through us, and in us, through these events, some of which are detailed below:

Dewsbury Evangelical Church

We have been able to continue and develop the employment of a number of people in the ministry team, enabling us to fulfil our primary objectives.

More details of some of the individuals and activities are given below.

Individuals

- Our third trainee pastor joined us in January 2021, working alongside completing his studies with Crosslands. He completed his studies in May 2022, after which time he was recognised as assistant pastor. Nathan Senior was appointed as an elder in July 2022.

- Our female ministry support assistant has continued to serve the church leading a women's Bible study, helping with youth work, supporting the pastor with the weekly Sunday ministry, and co-ordinating the volunteers who are involved with Sunday services.

- The church appointed a part-time church family worker in September 2022. She was appointed for one year at 15 hours per week. She liaises with and prays for families attending the church to identify any needs and support that would be helpful. The continuance of this post will be reviewed.

- We have been able to continue the employment of the outreach worker who has made a number of contacts in the area and has been able to organise events throughout the year to reach the local community. Church members have volunteered and supported the Community Outreach Project in Dewsbury, aimed at homeless people and others in Dewsbury. A small group met fortnightly, and a group met on a rota basis to lead a Sunday afternoon service every few months, at Royd Court Christian Housing Scheme in Mirfield to support those who are housebound.

Activities and events

- We have continued with the daytime Sharing Skills group. This provides women from the local community with the opportunity to chat, offer advice, learn new skills and develop friendships. It accepts referrals from the local authority and has participated in local authority initiatives. Muslim women also attend. We have been visiting schools through the 'Carry my Story' scheme run by the local council.

- We have joined in with projects run by 6million+, a charity that puts together creative art projects in collaboration with refugees and local communities, with the goal of exchanging and expressing stories of the Holocaust, genocides and contemporary persecution at home and abroad.

- Visitors came to a men's breakfast in March. The annual Christmas carol service was held on the apron of Dewsbury Town Hall followed by an invitation to an online service with a video, 'What Does Christmas Mean to us?' Members of the public received gift bags of seasonal baked goods and Christian literature, with colouring books for the children.

- The church has made grants and awards to various individuals, missionaries and organisations. We currently set aside a notional amount of 10% of our general fund income for this purpose. Missionaries are supported in Europe, Asia and other worldwide missions. Special collections were made for events in Afghanistan and Ukraine.

- Our main meeting continues with online options still available. Covid mitigations were gradually reduced, continuing with only CO2 monitoring and ensured airflow in the meeting room. Monthly fellowship lunches after the service were resumed in May, (excluding August and December).

- The church enjoys the membership and fellowship of people whose personal and cultural origins include the UK and other countries such as Brazil, Congo, Iran, Jamaica, Kazakhstan, and Pakistan.

- The church has continued to operate a wide range of youth clubs for all ages. We refer to these as Bible Explorers, Jolly Tots, Good News Club and Friday Club. The children and young people who have attended these groups range in age from 3 to 20+. The activities normally centre on an element of study or explanation of the Bible and other activities ranging from quizzes to outdoor games, team activities and the occasional BBQ.

- We have been encouraged by the large number of young people who are coming to these activities although numbers to the Friday Good News Club for children of primary school age have been small.

- MaD Camp (Mirfield and Dewsbury) resumed; a week in Wales in the summer for children aged 11-17. This was also open to the local community and other churches.

Significant Event after September 2022

- Our full-time pastor Daniel Grimwade resigned on the 31st December 2022. Shortly after, he resigned as chair of the trustees, being replaced by Ian Goodson who is the pastor at Grace Church Wakefield. Daniel remained on gardening leave until 31st March 2022. We received support, advice and input to our teaching programme from pastors both local and further afield and church members during this time.

- On 26th April 2023 at the church members' meeting, our assistant pastor was recognised as interim pastor.

- Finances were reviewed as being stable in April 2023 but extra finance needs to be considered to continue the church family worker role after August 2023, and the outreach worker role most likely after Summer 2024.

Grace Church Wakefield

Over the past year, Grace Church Wakefield has been meeting its objective to further the Christian faith in the city of Wakefield. The church has 33 members at the time of writing. As of September 2022, we have a regular Sunday morning congregation of around 60 people in person and we have a Facebook live stream that is viewed by others. We have run a community fun day (low-cost fun for local families), an Easter family film events, and a CS Lewis film event in town. We have had popular Christmas efforts to connect with the community, including an outdoor carol service at which approximately 100 people were present. We have started a youth group for secondary school aged children, where approximately a dozen currently attend. We have run a holiday club in February for primary school aged children to have fun learning about God the Creator. Financially, we have been able to support Ian Goodson full-time as pastor and continue to support Jamie Mason as pastoral assistant part time. Peter Mills and his wife have moved to Wakefield to lead the pioneering work in Eastmoor, out of the former Wakefield Evangelical Church.

Conclusion

The Church's current plan is to continue to operate these and other similar activities and to develop and improve the activities and services offered to members, attendees and the local community. We live in a broken world and therefore bereavements, illness and difficult personal circumstances affect many people. The Church has shown its loving concern in prayerful and practical support in these situations.

Factors within and outside of the charity's control

The Trustees regularly review the principal risks and other factors which have the potential to affect the performance and or functioning of the Church, which, the Trustees assess, is largely dependent upon the various relationships which the Church and its members have with the local community and

the rest of humanity and the Church's relationship with God himself. Clearly, these relationships are under the influence but not control of the Church.

Financially, the Church is reliant on the significant level of income tax refunded on voluntary donations recovered under the UK Government's Gift Aid scheme.

Clearly, the Church is also subject to other event-related risk, the most significant of which are covered by the Church's various insurance policies. Other key factors are the various internal and operational controls which are within the control of the Trustees.

FINANCIAL REVIEW

The Church's Annual Accounts (titled "Financial Statements"), which have been filed at Companies House, have been produced separately from the Church's Annual Report (this document).

These two documents collectively form the Church's Annual Report and Accounts and should be read in conjunction with each other.

The Trustees are satisfied that the Charity is financially viable and sustainable in the short- to medium-term with its existing cash reserves, expected further growth, and continued voluntary donations.

Principal funding sources

Income is derived from the Church members and other interested parties making regular and one-off donations. Many members give under the Gift Aid scheme and the Church is permitted to reclaim income tax on their giving. Some donations are given with a specific purpose such as a particular activity or project. These are defined as restricted in the accounts.

Review of fundraising in the year

During the period, the Church received total incoming resources of £222,793 (2021: £246,007). Normally the largest proportion of these resources is received in the form of voluntary income from the members of the Congregations.

The members of the Congregations donate regular church offerings and monthly donations to contribute to the operation of the Church. During the period, these donations (including related Gift Aid tax) amounted to £116,315 (2021: £102,446). The Church does not make regular appeals for this form of income but relies on the generous spirit of the members.

Review of expenditure

The Church's total expenditure for the year was £229,343 (2021: £196,772 comprising: Unrestricted Fund expenditure of £114,202 (2021: £99,864) and Restricted Fund expenditure of £115,141 (2021: £96,908).

A large proportion of the Unrestricted Fund expenditure relates to ministry costs, which include the costs of the pastor (employed on a full-time basis) and pastoral and evangelistic activities. The remainder of Unrestricted Fund expenditure relates to the operation and maintenance of the Church's building at Dewsbury.

The Church's Restricted Fund expenditure primarily relates to: the support of the Church's full-time trainee pastor; the support of the full-time evangelist working in the Dewsbury area; and the costs associated with Grace Church Wakefield, including the costs of employing their pastor.

Full details are set out in Notes 14 and 15 of the Financial Statements.

General Fund reserves

The balance of General Funds held in cash at the end of the period was £63,706 (2021: £32,558).

Review of investment performance

During the year, the Church received £213 (2021: £13) in interest on Unrestricted and Restricted Funds held in current and deposit accounts, which represents a return which is reflective of the general level of deposit rates in the current market.

Plans for the future

There are no current plans to make any significant changes to the Church's operations.

DIRECTORS' RESPONSIBILITIES

Company and charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

In preparing the financial statements, the Directors acknowledge their responsibility:

1. To select suitable accounting policies and apply them consistently;
2. To make judgements and estimates that are reasonable and prudent;
3. To state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
4. To prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Company and enable us to ensure that the financial statements comply with the Companies Act 2006. We also have a responsibility to safeguard the assets of the Charity and to take reasonable steps to prevent fraud or any other irregularities.

CONCLUSIONS

As Trustees we acknowledge the provision of God in what we were able to do in explaining and demonstrating the gospel to many people in the local community and support of God's work throughout the world.

We continue to be grateful to God for his faithfulness to both Congregations as we look back over the period of time covered by this Report. We are also particularly thankful for God's generous provision of finance enabling us to plan the major building work at the Dewsbury church premises.

Once again, God has graciously provided everything needed through the generosity and commitment of his people.

As we look to the future, we continue to trust God to meet the challenges of the future as he has done in the past, to allow us to continue supporting our staff, and meeting the pastoral needs of those attending the churches at Dewsbury and Wakefield, especially with the restrictions and fears caused by coronavirus.

APPROVAL OF THE ANNUAL REPORT

This report was approved by the Trustees on 16 July 2023 and signed on their behalf by:

Rachel C Mason

Rachel Mason,
Trustee and Deacon

DEWSBURY EVANGELICAL CHURCH

FINANCIAL STATEMENTS

30 SEPTEMBER 2022

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Company Registration Number 08026724
Charity Number 1147142

DEWSBURY EVANGELICAL CHURCH

COMPANY REFERENCE AND ADMINISTRATIVE DETAILS

Status

Dewsbury Evangelical Church is a registered charity (number 1147142).
Company registration number 08026724. It is exempt from use of the word 'limited' in its name.
The company is limited by guarantee.

Directors

A Barker	
P Brook	
M Chamberlain	
R Dixon	
M Donnelly	
I Evans	
I Goodson	
D Grimwade	(resigned 31/03/2023)
D Lloyd-Thompson	(appointed 06/02/2022)
J Mason	
R Mason	
P Mills	(appointed 07/04/2022)
C Mountain	
P Murgatroyd	
C Schofield	(resigned 24/08/2022)
N Senior	(appointed 19/06/2022)
D Tarrant	
J Tarrant	
J Wharton	
M Whitcombe	

Registered office

Central Offices
Central Street
Dewsbury
WF13 2LZ

Independent examiner

Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

DEWSBURY EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 30 September 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 Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*".

Purposes and activities

The company's principal activities during the year were the advancement of the Christian faith for the benefit of the public and the relief of hardship of people, directly or through other organisations, by providing grants, gifts, goods or services. These activities were mainly centred in the Dewsbury and surrounding areas though some had a wider, global, impact.

Achievements and performance

The company has continued to advance the Christian faith and relieve hardship in the Dewsbury and surrounding areas.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the organisation's aims and objectives and in planning future activities.

Financial review

The attached accounts show the results for the year with an excess of expenditure over income of £6,550 for the year, and unrealised gains of £147. The company brought forward funds of £812,026 at 1 October 2021, with total funds carried forward of £805,623 at 30 September 2022.

Reserves policy

The directors have considered the company's requirements for reserves based on its operations and future plans and have a current policy of holding unrestricted general funds of at least £20,000.

Plans for future periods

The company intends to continue to generate sufficient income to facilitate the continued advancement of the Christian faith, and the provision of hardship relief, to the Dewsbury and surrounding areas.

Reference and administrative details, advisors and directors

These are all specified on page 1.

DEWSBURY EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT (continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Structure, governance and management

The organisation is a charitable company limited by guarantee, which was incorporated on 11 April 2012 and is registered as a charity with the Charity Commission. The company was established under a Memorandum of Association which sets out its objects and powers and is governed under its Articles of Association. In the event of the company being wound up its members are required to contribute an amount not exceeding £1 each.

The trustees/members are also the directors of the company for the purposes of company law and under the company's Articles of Association.

Risk management

The directors have considered the risks to which the company is exposed and have put in place appropriate controls to provide reasonable assurance against loss and damage.

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of directors on 16 June 2023 and signed by order of the board:

Mark Whitcombe
Director



INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF DEWSBURY EVANGELICAL CHURCH

I report on the financial statements of the company for the year ended 30 September 2022 set out on pages 5 to 14.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

D M Butterworth FCA
Wheawill & Sudworth Limited
35 Westgate
Huddersfield
HD1 1PA

19 June 2023

DEWSBURY EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (including summary income and expenditure account)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Notes		Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
	Incoming resources				
	Donations and legacies				
	Offerings	116,315	66,217	182,532	205,963
	Other gifts	5,417	32,225	37,642	39,059
2	Other receipts	1,275	1,131	2,406	972
	Income from investments				
	Interest receivable	211	2	213	13
	Total income and endowments	123,218	99,575	222,793	246,007
	Expenditure on charitable activities				
	Church activities:				
	Ministry - Pastors and outreach workers	36,169	90,819	126,988	115,490
	- Other	10,366	9,921	20,287	15,909
	- Pastoral and evangelistic costs	3,839	2,649	6,488	3,696
	Building running costs	15,603	8,634	24,237	13,582
	Training courses	-	733	733	-
3	Administration costs	9,547	2,123	11,670	20,882
	Minibus running costs	1,746	-	1,746	1,892
4	Gift support payments	26,049	-	26,049	14,535
9	Depreciation	9,794	262	10,056	9,773
	Loss on disposal of assets	176	-	176	100
5	Governance costs	913	-	913	913
	Total resources expended	114,202	115,141	229,343	196,772
	Net incoming/(outgoing) resources before transfers	9,016	(15,566)	(6,550)	49,235
	Transfers between funds	(5,910)	5,910	-	-
6	**Net incoming/(outgoing) resources**	3,106	(9,656)	(6,550)	49,235
	Other recognised gains/(losses)				
	Foreign exchange gains/(losses)	147	-	147	146
	Reconciliation of funds				
	Total funds brought forward	89,130	722,896	812,026	762,645
	Total funds carried forward	92,383	713,240	805,623	812,026

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.
The notes on pages 7 to 14 form part of these financial statements.

DEWSBURY EVANGELICAL CHURCH

BALANCE SHEET

30 SEPTEMBER 2022

Notes		2022 £	2021 £
	Fixed assets		
9	Tangible assets	651,980	658,844
	Current assets		
10	Prepayments and accrued income	6,472	41,717
11	Loans	-	-
	Cash at bank and in hand	153,404	116,927
		159,876	158,644
12	**Creditors:** amounts falling due within one year	(6,233)	(5,462)
	Net current assets	153,643	153,182
	Total assets less current liabilities	805,623	812,026
13	**Creditors:** amounts falling due after one year	-	-
	Net assets	805,623	812,026
	Funds		
	General funds	85,354	78,142
	Designated funds	7,029	10,988
14	Unrestricted funds	92,383	89,130
15	Restricted funds	713,240	722,896
	Total Funds	805,623	812,026

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 30 September 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 financial statements for the year in question in accordance with Section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 16 June 2023 and are signed on its behalf by:

Nathan Senior - Director



Company Registration Number: 08026724

The notes on pages 7 to 14 form part of these financial statements.

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

a) **Basis of preparation**
The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011, the Companies Act 2006, Charities SORP 2019 (FRS 102), Generally Accepted Accounting Practice together with certain modifications to reflect the non-profit making activities of the company.

b) **Fund accounting**
Unrestricted funds that have not been designated for other purposes are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of restricted funds is set out in the notes to the financial statements.

c) **Incoming resources**
All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

However, any income received during a financial year intended by the payer for use in funding expenditure of some future financial year is carried forward as deferred income until the year of intended use is reached.

The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and sponsorships and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

- Investment income is included when receivable.

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1 **Accounting policies** (continued)

d) **Expenditure on charitable activities (continued)**
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

e) **Depreciation**
The freehold properties are not held as investment properties and are therefore subject to the provision of depreciation. However, in the opinion of the directors, the residual values of the properties closely approximate to the original cost, or valuation, of the buildings and the useful economic life of the buildings is at least 50 years. Based on these two opinions, the directors consider that the annual and cumulative depreciation charge(s) are so small as to be immaterial and hence no depreciation is charged.

Depreciation is charged on the cost of other tangible fixed assets as follows:

Equipment	10%/20%	straight line
Computer and audio	10%/20%	straight line
Furniture and Fittings	10%	straight line
Plant and machinery	10%	straight line

2 **Other receipts**

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Use of facilities	327	500	827	641
Room hire	700	600	1,300	-
Sale of books	101	-	101	331
Other contributions	147	31	178	-
	1,275	1,131	2,406	972

3 Administration costs

	Unrestricted Funds	Restricted Funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Photocopier, printing, postage and stationery	1,172	97	1,269	998
Telephone	870	1,255	2,125	1,755
Licences, software and applications	2,029	345	2,374	2,592
Safeguarding costs	201	215	416	315
FIEC donations	2,516	-	2,516	2,516
Administrator costs	2,342	-	2,342	11,648
Advertising	91	63	154	428
Particular Baptist Fund donation in lieu of interest	-	-	-	500
Bank charges	90	54	144	130
Payroll processing	236	94	330	-
	9,547	2,123	11,670	20,882

4 Gift support payments

Christian work – UK	5,525	-	5,525	4,450
Christian work – overseas	2,670	-	2,670	2,846
Hardship relief – UK	9,066	-	9,066	4,155
Hardship relief – overseas	8,788	-	8,788	3,084
	26,049	-	26,049	14,535

5 Governance costs

Charity Commission costs	13	13
Independent examiner fee	900	900
	913	913

6 Net incoming/(outgoing) resources for the year

This is stated after charging:

Accountancy fees	900	900

7 Directors' remuneration

The directors of the company received no remuneration or reimbursement of expenses in the year for any activities carried out relating to their duties as directors.

8 Taxation

Dewsbury Evangelical Church is exempt from tax on income. No tax charges have arisen in the year.

9 Tangible fixed assets

	Freehold property £	Equipment £	Computer and audio £	Furniture and fittings £	Plant and machinery £	Total 2022 £	Total 2021 £
Balance brought forward	630,000	11,932	11,074	21,757	51,142	725,905	725,080
Additions during the year	-	594	2,774	-	-	3,368	1,325
Revaluation	-	-	-	-	-	-	-
Disposals during the year	-	(294)	-	-	-	(294)	(500)
Balance carried forward	630,000	12,232	13,848	21,757	51,142	728,979	725,905
Accumulated depreciation							
Balance brought forward	-	8,379	7,761	16,609	34,312	67,061	57,688
Charge for the year	-	1,040	1,727	2,175	5,114	10,056	9,773
Disposals during the year	-	(118)	-	-	-	(118)	(400)
Balance carried forward	-	9,301	9,488	18,784	39,426	76,999	67,061
Net book value	630,000	2,931	4,360	2,973	11,716	651,980	658,844

No depreciation has been charged on the freehold property as explained in note 1 above.

10 Prepayments and accrued income

	2022 £	2021 £
Accrued Gift Aid, interest and other income	3,832	38,325
Prepayments	2,640	3,392
	6,472	41,717

11 Loans

	2022	2021
	£	£
Balance brought forward	-	632
New loans made	-	-
Repayments	-	(632)
Balance carried forward	-	-

This loan was made to an employee of the church to help them to purchase a bike under the Cycle To Work scheme. The amount outstanding at the beginning of the previous year was repaid in full during that year.

12 Creditors: Amounts falling due within one year

Activity creditors	2,995	2,435
Accruals	3,238	3,027
	6,233	5,462

13 Creditors: Amounts falling due after one year

Loans (unsecured and interest free)	-	-
	-	-

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

14 **Unrestricted funds**

	At 1 October 2021	Incoming Resources	Resources Expended	Funds Transfer	Unrealised Gains/ (Losses)	At 30 September 2022
	£	£	£	£	£	£
General Funds						
General Fund	78,142	117,898	(87,969)	(22,864)	147	85,354
Total General Funds	78,142	117,898	(87,969)	(22,864)	147	85,354
Designated Funds						
Gift Fund – DEC	6,236	3,633	(19,001)	11,658	-	2,526
Gift Fund – GCW	4,752	1,687	(7,232)	5,296	-	4,503
Total Designated Funds	10,988	5,320	(26,233)	16,954	-	7,029
Total Unrestricted Funds	89,130	123,218	(114,202)	(5,910)	147	92,383

During the year the following transfers were made from/to the General Fund:

within unrestricted funds:

- **from** the General Fund **to** the Gift Fund* - Dewsbury Evangelical Church: £11,658.

from/to restricted funds (see Note 15):

- **to** the General Fund **from** the Building Fund: £63.
- **from** the General Fund **to** the Outreach Worker Support Fund: £7,680;
- **from** the General Fund **to** the Assistant Pastor Fund DEC: £3,589.

The above transfers represent the net transfer of £22,864 from the General Fund.

In addition, the following transfer was made from the Grace Church Wakefield Fund:

from restricted funds (see Note 15):

- **from** the Grace Church Wakefield Fund **to** the Gift Fund* - Grace Church Wakefield: £5,296.

* The transfers to the Gift Funds represent 10% of the Dewsbury and Wakefield churches' receipts that are not received for payments for specific items.

15 **Restricted funds**

	At 1 October 2021	Incoming Resources	Resources Expended	Funds Transfer	Revaluation Reserve	At 30 September 2022
	£	£	£	£	£	£
Property Fund	500,000	-	-	-	-	500,000
Building Fund	2,572	-	(2,509)	(63)	-	-
Outreach Worker Support Fund	20,634	20,602	(33,777)	7,680	-	15,139
Assistant Pastor Fund DEC	8,989	18,980	(24,545)	3,589	-	7,013
Grace Church Wakefield Fund	30,386	53,993	(40,833)	(11,747)	-	31,799
Assistant Pastor Fund GCW	-	3,700	(10,151)	6,451	-	-
Eastmoor Church Fund	160,315	2,300	(3,326)	-	-	159,289
	722,896	99,575	(115,141)	5,910	-	713,240

The Property Fund represents the freehold property to be used for furtherance of the company's principal objectives.

The Building Fund is used to record income designated specifically to help meet costs of any major building work, and the costs associated with that work. During the year final enhancements and repairs were completed. The small residual balance was transferred to the General Fund.

The Outreach Worker Support Fund was set up to receive gifts for the support of full-time workers involved in evangelistic activities in the Dewsbury and surrounding areas. The funds transferred in from the General Fund (£7,680) represent the amount that has been agreed as the contribution towards the costs of the full-time worker.

The Assistant Pastor Fund DEC was set up to receive gifts in order to fund the training of an Assistant Pastor for Dewsbury Evangelical Church. During the year, the fund expenditure exceeded the available income and the resulting shortfall was met with a transfer from the General Fund of £3,589.

Grace Church Wakefield is a church that has been started in Wakefield by Dewsbury Evangelical Church and the income and costs related to this work are recorded in this Fund. The total transfer from the Grace Church Wakefield Fund of £11,747 comprises:

- the transfer to the Assistant Pastor Fund GCW of £6,451 (see below); and
- the transfer to the Gift Fund - Grace Church Wakefield of £5,296.

The Assistant Pastor Fund GCW was set up to receive gifts in order to fund the training of an Assistant Pastor/Trainee Worker for Grace Church Wakefield. During the year, the fund expenditure exceeded the available income and the resulting shortfall was met with a transfer from the Grace Church Wakefield Fund of £6,451.

Eastmoor Church Fund was set up when the church premises, owned by the Trustees of Wakefield Evangelical Free Church situated on Malham Road, Eastmoor, Wakefield, were gifted to the company. The transfer of the property was made on 26 February 2019. The company paid for the majority of the legal fees involved in the transfer and has now taken responsibility for the running costs of that building. The Fund balance includes the value of the property that was transferred (£130,000).

		2022	2021
16	**Capital commitments**	£	£
	Capital expenditure contracted but not provided in the accounts	-	-

17 **Constitution**

The company is limited by guarantee and registered as a charity. The liability of each member is limited to £1.

18 **Control of the company**

In the opinion of the directors, no one party controls the company.

19 **Post balance sheet events**

There have not been any significant new post balance sheet events.

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF DEWSBURY EVANGELICAL CHURCH

I report on the financial statements of the company for the year ended 30 September 2022 set out on pages 5 to 14.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

D M Butterworth FCA
Wheawill & Sudworth Limited
35 Westgate
Huddersfield
HD1 1PA

19 June 2023

DEWSBURY EVANGELICAL CHURCH

England & Wales - Charity number 1147142

Accounts

DEWSBURY EVANGELICAL CHURCH

(A Company Limited by Guarantee)

ANNUAL REPORT

Year Ended 30 September 2021

Charity Number: **1147142**

Company Registration Number: **8026724**

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COMPANY INFORMATION

Directors and Trustees

Elders		*Deacons*	
Martin Chamberlain		Alan Barker	
Ian Evans		Martyn Bentham	(Resigned 09/11/2021)
Ian Goodson		Paul Brook	
Daniel Grimwade		Richard Dixon	
Colin Mountain		David Donnelly	(Resigned 16/05/2021)
Mark Whitcombe	(Appointed 07/11/2021)	Matthew Donnelly	
Peter Mills	(Appointed 07/04/2022)	Jonathan Mason	
Nathan Senior	(Appointed 19/06/2022)	Rachel Mason	
		Peter Murgatroyd	
		Deborah Tarrant	(Appointed 16/05/2021)
		John Tarrant	(Appointed 16/05/2021)
		Chris Schofield	
		Jake Wharton	
		David Lloyd-Thompson	(Appointed 06/02/2022)

Governing Document	Memorandum and Articles of Association Dated 11 April 2012
Company Registration Number	8026724
Charity Registration Number	1147142
Registered Office	Central Offices, Central St, Dewsbury, West Yorkshire WF13 2LZ
Independent Examiner	David Butterworth FCA Wheawill & Sudworth Chartered Accountants 35 Westgate, Huddersfield HD1 1PA
Bankers	CAF Bank Limited 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

DIRECTORS' REPORT

The Directors' report is set out below and covers the year ended 30 September 2021. The comparative figures cover the year ended 30 September 2020.

Prior to incorporation, the affairs of Dewsbury Evangelical Church were conducted within an unincorporated charitable trust, whose accounts were prepared annually to 30 September.

Dewsbury Evangelical Church Limited was incorporated on 11 April 2012 and registered as a charity with the Charity Commission on 4 May 2012.

On 31 May 2012, the assets of the charitable trust were formally transferred to the charitable company under a vesting declaration, which was entered on the Charity Commission's Register of Mergers on 13 June 2012.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, The Memorandum and Articles of Association dated 11 April 2012 (MEMARTS), and constitutes a company limited by guarantee as defined by the Companies Act 2006.

Dewsbury Evangelical Church and Grace Church Wakefield

Dewsbury Evangelical Church is a company limited by guarantee and a registered charity.

For the purposes of this document the terms "Company", "Charity" and "Church" all refer to the registered charity, Dewsbury Evangelical Church, hereinafter referred to as the Church.

The Charity conducted its main affairs through the church located in Dewsbury, known as Dewsbury Evangelical Church. Another church was started in Wakefield and this has now grown to the point where it is able to run independently of the Dewsbury church. The church in Wakefield is known as Grace Church Wakefield and the two churches operate as two congregations under the legal framework of the registered charity.

For the purposes of this document the term "Congregation" refer to the individual churches, Dewsbury Evangelical Church and/or Grace Church Wakefield.

Directors and Trustees

Under company law, the persons responsible for the management of the company are the Directors. Under charity law, the persons responsible for the management of the charity are the Trustees. The persons responsible for the management of the Congregations are the Elders and Deacons (collectively referred to as the Church Officers). The persons listed on Page 2 each fulfil the roles of Director, Trustee, and either Elder or Deacon.

For the purposes of this document, these persons are hereinafter referred to as Trustees.

Recruitment and appointment of new Trustees

The Trustees shall not be subject to retirement by rotation. The term of office of a Trustee shall continue until he or she retires or is removed in accordance with the relevant provisions of the articles.

No person may be appointed as a Trustee: unless they are recommended by the Elders of the Congregation except at any time when there are fewer than two Elders of the Congregation or none; unless they have attained the age of 16 years; in circumstances such that, had they already been a Trustee, they would have been disqualified; unless they subscribe to the Statement of Beliefs set out in the schedule to the memorandum; unless their personal lifestyle, conduct and practice is consistent with the practice of the Statement of Beliefs and traditional biblical Christian standards of behaviour as set out by the Trustees in the Church Members' Handbook issued from time to time; unless they are a member of the Congregation; and unless they are an Elder of the Congregation or is approved by the Congregation to be appointed a Trustee in place of an Elder. Employment by the Church is restricted to evangelical Christians being those who shall have first signed the Statement of Beliefs and whose personal lifestyle conduct and practice is consistent with the practice of the Statement of Beliefs and traditional biblical Christian standards of behaviour as set out by the Trustees in the Church Members' Handbook issued from time to time and who shall have first signed a statement to the above effect at the commencement of their employment.

Induction and training of Trustees

The Trustees have been issued with the Charity Commission document "*The Essential Trustee An introduction".* .

Daniel Grimwade is a trustee of three other organisations: European Missionary Fellowship, Gospel Yorkshire (resigned 31/05/21) and Spen Valley Church (resigned 09/03/21).

Organisation and Management

The Charity is the legal entity managing the assets of the Congregations. The overall responsibility for the activities of the Charity rests with the Trustees, who are the Congregation elders and deacons.

The Trustees conduct the business of the Charity, as far as possible, in accordance with the decisions taken by the Congregations and in accordance with the decision-making process outlined in the Church's Handbook whilst complying with all company and charity law requirements.

For the purposes of this document, it is necessary to distinguish the terms "Members" and "members":

- "Members" are the legal members of the company who have committed to contribute if the Church is wound up and who have the legal responsibility for the management of the Company; and

- "members" are the persons who form the Congregation membership of Christian believers who regularly attend and contribute to the life of the Congregation.

Affiliations

The Church is a member of the Fellowship of Independent Evangelical Churches ("FIEC") which is a Registered Charity (No. 263354). It is also a charity registered in Scotland (SC040111).

The FIEC is an affiliation of like-minded churches situated in the United Kingdom. The aim of the FIEC is to see the whole of our nation – every citizen and every community – reached and transformed by the good news of the Lord Jesus Christ, which seeks to achieve its aims by providing pastoral, practical, training and mission support to its members.

Dewsbury Evangelical Church pays an annual donation to the organisation and engages in various joint meetings and activities with the FIEC.

Related Parties

European Missionary Fellowship (Charity No. 1071823) (Company No. 03631207)

One of the Trustees (Daniel Grimwade) is also a director of European Missionary Fellowship. The over-riding aim of EMF is to establish Biblical Christianity throughout Europe. Daniel Grimwade serves as a trustee of EMF. Except for reimbursement of out-of-pocket expenses, he does not receive any remuneration for his involvement. He fulfils these roles with the approval and permission of the Church.

Risk Management

Over this period the Trustees have considered the risks to which the charity is exposed and believe they have put appropriate controls in place to provide reasonable assurance against fraud, loss and error. In particular:

- Insurances are in place to cover theft, damage and third party liabilities;
- Training for staff and Congregation members on Covid-19 infection prevention and control.
- The Trustees meet regularly to discuss and monitor the Church's finances which are regularly reported to the Congregation members. In addition, significant expenditure is discussed and agreed separately by those members.
- There is regular review by all Trustees against aims and objectives ensuring strategic direction is followed.

OBJECTIVES AND ACTIVITIES

Objects

The Charity's objects, as set out in the MEMARTS, are restricted to:

1. The advancement of the Christian faith for the benefit of the public in accordance with the Statement of Faith, and

2. The relief of hardship, either generally or individually, of people through the provision of grants, gifts, goods or services.

Charity aims and activities

The Church aims to fulfil its dual Objectives as set out below:

Advancement of the Christian Faith:
By providing regular opportunities for people to see, hear, or read the message of the Christian Gospel. This message is set out in the Bible and centres on the person and work of the Lord Jesus Christ. The Church does not discriminate between people on the basis of race, culture, gender or age. These opportunities to hear the Gospel may be presented in person, produced in writing, or published on the Congregations' websites and may take the form of: collective sermons; Bible studies delivered to smaller groups of individuals or on a one-to-one basis; written material, for example magazines, e-shots and tracts; electronic recording of sermons, lectures and discussions.

Relief of Hardship:
By receiving and responding to appeals from individuals, groups or organisations in need of prayerful and or practical and or financial relief from hardship and assistance. The Church sets aside a proportion of its annual income which it makes available in the form of grants in accordance with the Church's grant-making policy.

Grant-making policy

The Trustees regularly make grants to individuals and organisations for purposes that are consistent with the Church's Objects. Grants are made either:

- To support missionaries, missionary organisations or other churches which operate in the United Kingdom and elsewhere and are engaged in the furtherance of the Christian faith; or
- To relieve individuals from particular circumstances of hardship.

The Trustees receive applications either by direct approach to the Church or by personal contact with and knowledge of members of the Congregations or their officers. These applications are considered by the Church Officers at regular meetings and grants are made after considering each application on its merits.

The Church Officers allocate a proportion of the church's projected income annually to grant-making. During the year approximately 10% of the church's income was allocated to support either missionaries and other Christian organisations in furtherance of the Christian faith, or individuals in need of support for the relief of individual hardship.

Beneficiaries of significant grants are encouraged to provide regular updates on the progress of their work either by means of written reports or by personal presentations to the assembled Congregation members.

Public benefit

In planning the activities the Trustees have had regard to the guidance on public benefit issued by the Charity Commission in September 2013.

The Church aims to advance the Christian faith by conducting various meetings, activities and events that are open to any member of the public, free of charge. These meetings, activities and events include:

- Public worship services held on Sundays and during the week, which comprise: preaching and teaching from the Bible; worship of God in the form of prayer and singing; presentations of Christian work undertaken by individuals and other Christian organisations;

- Various youth meetings which include teaching from the Bible as well as organized activities appropriate to the age-group;

- Organised events during the year aimed at introducing people to the Christian faith and the teachings found in the Bible and providing opportunities for further discussions and teaching. These events may be provided either free of charge, or on a voluntary contribution basis where a modest charge is requested to recover some of the costs specific for that event. In these cases, no contributions are required from individuals experiencing financial hardship;

- Training for people who are interested in being involved or working in Christian ministry. This involves practical experience within the Church as well as participation in internal and external training courses. Once training is complete, the individual may continue to be involved with the Church or may go to work in other churches or organisations.

- The Church also makes grants:

    - To organisations or individuals who are involved in Christian work with comparable aims and objectives; and
    - To organisations or individuals in need of relief from hardship, whether due to personal circumstances or natural disasters.

These activities benefit the public in various ways including:

- Public education of the content, themes and teaching of the Bible;
- Enabling participation in public worship;
- Teaching on how to live changed, responsible and moral lives that benefit the individual and those they interact with in the community;
- Training people so that they can be of benefit to other churches or organisations;

- Providing relief in situations of hardship.

Reserves policy

The Trustees regularly review the charity's requirement for reserves and set a policy to hold an appropriate level of reserves in light of the main risks to the organisation, any actual or potential changes to the charity, and the level of future planned activities.

The Trustees monitor and compare the actual reserves (the total of unrestricted funds not committed or invested in tangible fixed assets) against the Reserves Policy to ensure that the Charity's planned expenditure is managed in accordance with the Policy.

The Trustees maintained the Policy to hold the reserves at a level which is planned to be sufficient to cover the Charity's estimated liabilities in the event of a winding up, which the Trustees estimate to be £20,000.

The current General Fund balance exceeds this agreed policy level, however, it is anticipated that the Church will need to review the current expenditure plans as the General Fund balance is expected to continue to reduce to meet the current plans over the course of the next 12 to 24 months.

Investment Policy

The Officers have considered the balances of the various Church Funds held from time to time and have agreed the following policy.

Due to the nature of the fluctuations in the general income and expenditure of the Church during a year, General Funds are held in a current account without notice.

ACHIEVEMENTS AND PERFORMANCE

Review of charitable activities in the year

In furtherance of its aims, the Charity expends funds to provide facilities and resources to bring Biblical instruction to people of all ages and backgrounds locally in Dewsbury and Wakefield and, more widely, elsewhere in the world.

Dewsbury Evangelical Church and Grace Church Wakefield continue to operate as two congregations under the legal framework of the Company. Grace Church Wakefield also have the responsibility for looking after the premises in the Eastmoor, Wakefield and looking to recommence the church work in that area.

During the period covered by this report, we have continued our charitable work in the community and wider area and have experienced a number of encouragements and some disappointments during the year. We have experienced how God is working through us, and in us, through these events, some of which are detailed below:

Dewsbury Evangelical Church

- We have been able to continue the employment of a number of people in the ministry team, enabling the various ministry activities to be maintained and developed in fulfilment of our primary objectives. More details of some of the individuals and activities are given below.

- Our third trainee pastor joined us in January 2021, working alongside completing his studies with Crosslands. He completed his studies in May 2022 after which time he was recognized as assistant pastor.

- We have been able to continue the employment of the local evangelist who has made a number of contacts in the area and has been able to organise events throughout the year in an effort to reach the local community. He has also been very involved in helping with shopping and food distribution in the area during the Coronavirus restrictions.

- Our female ministry support assistant returned from maternity leave and has continued to serve the church leading a woman's Bible study, helping with youth work, supporting the pastors with the weekly Sunday ministry, and co-ordinating volunteers involvement with Sunday services. The ministry support assistant employed to cover the maternity leave secured a job with a Christian charity in Leeds.

- The Church has made a number of grants and awards to various individuals, missionaries and organisations. We currently set aside a notional amount of 10% of our general fund income for this purpose.

- The front entrance project that was completed just before the coronavirus lockdown in March 2020, has been able to be put to good use since we returned to meeting in person. The outstanding loan with the Particular Baptist Fund was repaid in full in September 2021

- Due to the pandemic it was not possible to hold our annual Christmas carols event in the Town Hall in December 2020. Instead we did a "cosy carol service" that people were able to enjoy from their homes.

- As restrictions were lifted and places of worship were allowed to re-open, we began holding hybrid services with Sunday services being held in the Dewsbury church building and attended in person by some whilst being live streamed via YouTube and Zoom for others to participate in at home. From September 2021 we were back to having all our main meetings taking place in person with online options.

- When coronavirus restrictions allowed physical gatherings, measures were put in place to make the building and services Covid secure. An online booking system was implemented, a one-way system put in place round the building, protective screens and socially distanced seating were setup and an enhanced cleaning regime were put in place.

- There was no significant financial impact resulting from the coronavirus pandemic. Most of the income that we receive is through online deposits directly into our bank accounts, with

very little being given in cash through the offering box each Sunday. The direct giving into our bank accounts did not decrease due to the Coronavirus restrictions. We do not depend on any trading activity to generate income so there was no significant reduction in income due to the Coronavirus restrictions.

- We have incurred some extra costs to facilitate the Zoom meetings that are being held, but with the offset in the building running costs due to the closure of the church buildings, we do not anticipate costs to increase significantly as a result of the Coronavirus restrictions.

- The church enjoys the membership and fellowship of people whose personal and cultural origins include the UK and other countries such as Brazil, Congo, Iran, Jamaica, Kazakhstan, and Pakistan, with an average Sunday morning attendance of around 110. We have been delighted to see people putting their faith in Jesus Christ over the last year.

- The church has continued to operate a wide range of youth clubs for all ages. We refer to these as Jolly Tots, Good News Club, 11 to 14s, and Senior Friday Club. The children and young people who have attended these groups range in age from 3 to 20+. The activities normally centre on some element of study or explanation of the Bible and other activities ranging from quizzes to outdoor games, team activities and the occasional BBQ. We have been encouraged by the large number of young people that are coming to these activities.

- We have also continued with *"Sharing Skills"*. This provides people from the local community with the opportunity to chat, offer advice, learn new skills and develop friendships.

Grace Church Wakefield

- Over the past year Grace Church Wakefield has been meeting it's objective to further the Christian faith in the city of Wakefield. The church has grown in membership to 31 members, baptising one at Easter. As of Sep 2021 we have a regular Sunday morning congregation of around 50 people in person, with another 10 or so joining in online. We have run an enquirers course in person. We have had popular Christmas efforts to connect with the community, including an outdoor carol service at which approx a hundred people attended across three sittings given the restrictions. Financially, we have been able to support Ian Goodson full-time as pastor, and continue to support Jamie Mason as pastoral assistant part time. We have run some safeguarding training online for our members. We continue to make plans towards starting a church out of the former Wakefield Evangelical Church. The covid pandemic restrictions have provided opportunities for us to learn how to focus on our objective to make disciples of the Lord Jesus Christ, working out in different ways our three core values of 'gospel', 'community' and 'mission'.

Conclusion

- The Church's current plan is to continue to operate these and other similar activities and to develop and improve the activities and services offered to members, attendees and the local community. We live in a broken world and therefore bereavements, illness and difficult personal circumstances affect many people. The Church has shown its loving concern in prayerful and practical support in these situations.

Factors within and outside of the charity's control

The Trustees regularly review the principal risks and other factors which have the potential to affect the performance and or functioning of the Church, which, the Trustees assess, is largely dependent upon the various relationships which the Church and its members have with the local community and the rest of humanity and the Church's relationship with God himself. Clearly, these relationships are under the influence but not control of the Church.

Financially, the Church is reliant on the significant level of income tax refunded on voluntary donations recovered under the UK Government's Gift Aid scheme.

Clearly, the Church is also subject to other event-related risk, the most significant of which are covered by the Church's various insurance policies. Other key factors are the various internal and operational controls which are within the control of the Trustees.

FINANCIAL REVIEW

The Church's Annual Accounts (titled "Financial Statements"), which have been filed at Companies House, have been produced separately from the Church's Annual Report (this document).

These two documents collectively form the Church's Annual Report and Accounts and should be read in conjunction with each other.

The Trustees are satisfied that the Charity is financially viable and sustainable in the short- to medium-term with its existing cash reserves, expected further growth, and continued voluntary donations.

Principal funding sources

Income is derived from the Church members and other interested parties making regular and one-off donations. Many members give under the Gift Aid scheme and the Church is permitted to reclaim income tax on their giving. Some donations are given with a specific purpose such as a particular activity or project. These are defined as restricted in the accounts.

Review of fundraising in the year

During the period, the Church received total incoming resources of £246,007 (2020: £308,279). The total incoming resources for 2020 was significantly increased due to gifts for the building of the new front entrance to our main building in Dewsbury (£72,000), and gifts from the FIEC for the work at Eastmoor (£25,000) and the work of the evangelist working in Dewsbury (£20,000). Normally the largest proportion of these resources is received in the form of voluntary income from the members of the Congregations.

The members of the Congregations donate regular church offerings and monthly donations to contribute to the operation of the Church. During the period, these donations (including related Gift Aid tax) amounted to £102,046 (2020: £86,783). The Church does not make regular appeals for this form of income but relies on the generous spirit of the members.

Review of expenditure

The Church's total expenditure for the year was £196,772 (2020: £213,773 comprising: Unrestricted Fund expenditure of £99,864 (2020: £100,586) and Restricted Fund expenditure of £96,908 (2020: £113,187).

A large proportion of the Unrestricted Fund expenditure relates to ministry costs, which include the costs of the pastor (employed on a full-time basis) and pastoral and evangelistic activities. The remainder of Unrestricted Fund expenditure relates to the operation and maintenance of the Church's building at Dewsbury.

The Church's Restricted Fund expenditure primarily relates to the support of the Church's full-time trainee pastor, the support of the full-time evangelist working in the Dewsbury area and the costs associated with Grace Church Wakefield, including the costs of employing their pastor.

Full details are set out in Notes 14 and 15 of the Financial Statements.

General Fund reserves

The balance of General Funds held in cash at the end of the period was £32,558 (2020: £26,596).

Review of investment performance

During the year, the Church received £13 (2020: £135) in interest on Unrestricted and Restricted Funds held in current and deposit accounts, which represents a return which is reflective of the general level of deposit rates in the current market.

Plans for the future

There are no current plans to make any significant changes to the Church's operations.

DIRECTORS' RESPONSIBILITIES

Company and charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

In preparing the financial statements, the Directors acknowledge their responsibility:

1. To select suitable accounting policies and apply them consistently;

2. To make judgements and estimates that are reasonable and prudent;

3. To state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;

4. To prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Company and enable us to ensure that the financial statements comply with the Companies Act 2006. We also have a responsibility to safeguard the assets of the Charity and to take reasonable steps to prevent fraud or any other irregularities.

CONCLUSIONS

As Trustees we acknowledge the provision of God in what we were able to do in explaining and demonstrating the gospel to many people in the local community and support of God's work throughout the world.

We continue to be grateful to God for his faithfulness to both Congregations as we look back over the period of time covered by this Report. We are also particularly thankful for God's generous provision of finance enabling us to plan the major building work at the Dewsbury church premises.

Once again, God has graciously provided everything needed through the generosity and commitment of his people.

As we look to the future, we continue to trust God to meet the challenges of the future as he has done in the past, to allow us to continue supporting our staff, and meeting the pastoral needs of those attending the churches at Dewsbury and Wakefield, especially with the restrictions and fears caused by coronavirus.

APPROVAL OF THE ANNUAL REPORT

This report was approved by the Trustees on 24 July 2021 and signed on their behalf by:



.....

Colin Mountain, Trustee and Elder

DEWSBURY EVANGELICAL CHURCH

FINANCIAL STATEMENTS

30 SEPTEMBER 2021

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Company Registration Number 08026724
Charity Number 1147142

FRIDAY

AB5VXZD4

A09 10/06/2022 #210

COMPANIES HOUSE

DEWSBURY EVANGELICAL CHURCH

COMPANY REFERENCE AND ADMINISTRATIVE DETAILS

Status

Dewsbury Evangelical Church is a registered charity (number 1147142).
Company registration number 08026724. It is exempt from use of the word 'limited' in its name.
The company is limited by guarantee.

Directors

A Barker
M Bentham (resigned 09/11/2021)
P Brook
M Chamberlain
R Dixon
D Donnelly (resigned 16/05/2021)
M Donnelly
I Evans
I Goodson
D Grimwade
D Lloyd-Thompson (appointed 06/02/2022)
J Mason
R Mason
P Mills (appointed 07/04/2022)
C Mountain
P Murgatroyd
C Schofield
D Tarrant (appointed 16/05/2021)
J Tarrant (appointed 16/05/2021)
J Wharton
M Whitcombe (appointed 07/11/2021)

Registered office

Central Offices
Central Street
Dewsbury
WF13 2LZ

Independent Examiner

Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

DEWSBURY EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 30 September 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 Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Purposes and Activities

The company's principal activities during the year were the advancement of the Christian faith for the benefit of the public and the relief of hardship of people, directly or through other organisations, by providing grants, gifts, goods or services. These activities were mainly centred in the Dewsbury and surrounding areas though some had a wider, global, impact.

Achievements and Performance

The company has continued to advance the Christian faith and relieve hardship in the Dewsbury and surrounding areas.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the organisation's aims and objectives and in planning future activities.

Financial Review

The attached accounts show the results for the year with an excess of income over expenditure of £49,235 for the year, and unrealised gains of £146. The company has brought forward funds of £762,645 at 1 October 2020, with total funds carried forward of £812,026 at 30 September 2021.

Reserves policy

The directors have considered the company's requirements for reserves based on its operations and future plans and have a current policy of holding unrestricted general funds of at least £20,000.

Plans for future periods

The company intends to continue to generate sufficient income to facilitate the continued advancement of the Christian faith, and the provision of hardship relief, to the Dewsbury and surrounding areas.

Reference and administrative details, Advisors and Directors

These are all specified on page 1.

DEWSBURY EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT (continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 11 April 2012 and registered as a charity with the Charity Commission. The company was established under a Memorandum of Association which sets out its objects and powers and is governed under its Articles of Association. In the event of the company being wound up its members are required to contribute an amount not exceeding £1 each.

The trustees/members are also the directors of the company for the purposes of company law and under the company's Articles of Association.

Risk management

The directors have considered the risks to which the company is exposed and have put in place appropriate controls to provide reasonable assurance against loss and damage.

Trustees' Responsibilities Statement

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of directors on 7 June 2022 and signed by order of the board:



I Evans
Director

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF DEWSBURY EVANGELICAL CHURCH

I report on the financial statements of the company for the year ended 30 September 2021 set out on pages 5 to 14.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

D M Butterworth FCA
Wheawill & Sudworth Limited
35 Westgate
Huddersfield
HD1 1PA

7 June 2022

DEWSBURY EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (including summary income and expenditure account)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Notes		Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
	Incoming resources				
	Donations and legacies				
	Offerings	102,446	103,517	205,963	200,204
	Other gifts	3,550	35,509	39,059	106,913
2	Other receipts	343	629	972	1,027
	Income from investments				
	Interest receivable	13	-	13	135
	Total income and endowments	106,352	139,655	246,007	308,279
	Expenditure on charitable activities				
	Church activities:				
	Ministry - Pastors and outreach workers	35,734	79,756	115,490	112,652
	- Other	6,146	9,763	15,909	11,718
	- Pastoral and evangelistic costs	2,849	847	3,696	5,029
	Building running and acquisition costs	9,573	4,009	13,582	32,131
	Training courses	-	-	-	362
3	Administration costs	18,464	2,418	20,882	20,837
	Minibus running costs	1,892	-	1,892	1,948
4	Gift support payments	14,535	-	14,535	18,575
9	Depreciation	9,658	115	9,773	9,608
	Loss on disposal of assets	100	-	100	-
5	Governance costs	913	-	913	913
	Total resources expended	99,864	96,908	196,772	213,773
	Net incoming/(outgoing) resources before transfers	6,488	42,747	49,235	94,506
	Transfers between funds	(2,310)	2,310	-	-
6	**Net incoming/(outgoing) resources**	4,178	45,057	49,235	94,506
	Other recognised gains/(losses)				
	Revaluation of fixed assets	-	-	-	2,225
	Foreign exchange gains/(losses)	146	-	146	-
	Reconciliation of funds				
	Total funds brought forward	84,806	677,839	762,645	665,914
	Total funds carried forward	89,130	722,896	812,026	762,645

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.
The notes on pages 7 to 14 form part of these financial statements.

DEWSBURY EVANGELICAL CHURCH

BALANCE SHEET

30 SEPTEMBER 2021

Notes		2021 £	2020 £
	Fixed assets		
9	Tangible assets	658,844	667,392
	Current assets		
10	Prepayments and accrued income	41,717	42,076
11	Loans	-	632
	Cash at bank and in hand	116,927	98,857
		158,644	141,565
12	**Creditors:** amounts falling due within one year	(5,462)	(13,812)
	Net current assets	153,182	127,753
	Total assets less current liabilities	812,026	795,145
13	**Creditors:** amounts falling due after one year	-	(32,500)
	Net assets	812,026	762,645
	Funds		
	Designated funds	10,988	6,598
	General funds	78,142	78,208
14	Unrestricted funds	89,130	84,806
15	Restricted funds	722.896	677.839
	Total Funds	812,026	762,645

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 30 September 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 financial statements for the year in question in accordance with Section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 7 June 2022 and are signed on its behalf by

J Wharton - Director

Company Registration Number: 08026724

The notes on pages 7 to 14 form part of these financial statements.

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

a) **Basis of preparation**
The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011, the Companies Act 2006, Charities SORP 2019 (FRS 102), Generally Accepted Accounting Practice together with certain modifications to reflect the non-profit making activities of the company.

b) **Fund accounting**
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of restricted funds is set out in the notes to the financial statements.

c) **Incoming resources**
All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

However, any income received during a financial year intended by the payer for use in funding expenditure of some future financial year is carried forward as deferred income until the year of intended use is reached.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and sponsorships and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 **Accounting policies** (continued)

d) **Expenditure on charitable activities (continued)**
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

e) **Depreciation**
The freehold properties are not held as investment properties and are therefore subject to the provision of depreciation. However, in the opinion of the directors, the residual values of the properties closely approximate to the original cost, or valuation, of the buildings and the useful economic life of the buildings is at least 50 years. Based on these two opinions, the directors consider that the annual and cumulative depreciation charge(s) are so small as to be immaterial and hence no depreciation is charged.

Depreciation is charged on the cost of other tangible fixed assets as follows:

Equipment	10%/20%	straight line
Computer and audio	10%/20%	straight line
Furniture and Fittings	10%	straight line
Plant and machinery	10%	straight line

2 **Other receipts**

	Unrestricted funds	Restricted funds	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Use of facilities	12	629	641	969
Sale of books	331	-	331	48
Other contributions	-	-	-	10
	343	629	972	1,027

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

3 **Administration costs**	Unrestricted Funds	Restricted Funds	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Photocopier and printing	897	57	954	1,209
Telephone	905	850	1,755	1,815
Postage and stationery	19	25	44	26
Licences	671	295	966	702
Sundry costs	299	154	453	1,149
Website and recordings	1,383	166	1,549	130
FIEC donations	2,516	-	2,516	2,564
Administrator costs	11,648	-	11,648	12,572
Advertising	57	371	428	635
Particular Baptist Fund donation in lieu of interest	-	500	500	-
Data protection	35	-	35	35
Software and applications	34	-	34	-
	18,464	2,418	20,882	20,837

4 **Gift support payments**				
Christian work – UK	4,450	-	4,450	4,650
Christian work – overseas	2,846	-	2,846	4,863
Hardship relief – UK	4,155	-	4,155	2,990
Hardship relief - overseas	3,084	-	3,084	6,072
	14,535	-	14,535	18,575

5 **Governance costs**		
Charity Commission costs	13	13
Independent examiner fee	900	900
	913	913

6 **Net incoming/(outgoing) resources for the year**		
This is stated after charging:		
Accountancy fees	900	900

7 Directors' remuneration

The directors of the company received no remuneration or reimbursement of expenses in the year for any activities carried out relating to their duties as directors.

8 Taxation

As a charity, Dewsbury Evangelical Church is exempt from tax on income in accordance with section 505 of the Taxes Act 1988. No tax charges have arisen in the year.

9 Tangible fixed assets

	Freehold property £	Equipment £	Computer and audio £	Furniture and fittings £	Plant and machinery £	Total 2021 £	Total 2020 £
Balance brought forward	630,000	11,607	10,574	21,757	51,142	725,080	614,624
Additions during the year	-	325	1,000	-	-	1,325	108,231
Revaluation	-	-	-	-	-	-	2,225
Disposals during the year	-	-	(500)	-	-	(500)	-
Balance carried forward	630,000	11,932	11,074	21,757	51,142	725,905	725,080
Accumulated depreciation							
Balance brought forward	-	7,341	6,716	14,433	29,198	57,688	48,080
Charge for the year	-	1,038	1,445	2,176	5,114	9,773	9,608
Disposals during the year	-	-	(400)	-	-	(400)	-
Balance carried forward	-	8,379	7,761	16,609	34,312	67,061	57,688
Net book value	630,000	3,553	3,313	5,148	16,830	658,844	667,392

No depreciation has been charged on the freehold property as explained in note 1 above.

10 Prepayments and accrued income

	2021 £	2020 £
Accrued Gift Aid, interest and other income	38,325	38,029
Prepayments	3,392	4,047
	41,717	42,076

11 **Loans**

	2021	2020
	£	£
Balance brought forward	632	3,330
New loans made	-	-
Repayments	(632)	(2,698)
Balance carried forward	-	632

These loans were made to employees/members of the church to help them pay the deposit on their rented accommodation, the purchase of a bike under the cycle to work scheme and to meet some additional costs. The amount outstanding at the beginning of the year was the remaining balance on the cycle to work scheme. A payment amounting to £1,899 was made to Green Commute Initiative, on behalf of Daniel Grimwade, for the purchase of a bike under the cycle to work scheme. Daniel is an employee and Director of the company and repayments of this loan were deducted from salary each month over a period of two years. This has now been repaid in full.

12 **Creditors: Amounts falling due within one year**

Activity creditors	2,435	3,069
Accruals	3,027	5,743
Loans (unsecured and interest free)	-	5,000
	5,462	13,812

13 **Creditors: Amounts falling due after one year**

Loans (unsecured and interest free)	-	32,500
	-	32,500

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

14 **Unrestricted funds**

	At 1 October 2020	Incoming Resources	Resources Expended	Funds Transfer	Unrealise Gains/ (Losses)	At 30 September 2021
	£	£	£	£	£	£
General Funds						
General Fund	78,208	102,427	(85,146)	(17,493)	146	78,142
Total General Funds	78,208	102,427	(85,146)	(17,493)	146	78,142
Designated Funds						
Gift Fund – DEC	3,417	2,045	(9,009)	9,783	-	6,236
Gift Fund – GCW	3,181	1,880	(5,709)	5,400	-	4,752
Total Designated Funds	6,598	3,925	(14,718)	15,183	-	10,988
Total Unrestricted Funds	84,806	106,352	(99,864)	(2,310)	146	89,130

During the year the following transfers were made:

Within unrestricted funds

Gift Fund - Dewsbury Evangelical Church: £9,783 transferred from General Fund.

To/from restricted funds:

Transfer from Grace Church Wakefield (restricted, see note 15) to Gift Fund – Grace Church Wakefield: £5,400.

Transfer to Outreach Worker Support Fund (restricted, see note 15) from General Fund: £7,710.

These represent the net transfer of £2,310 to restricted funds.

The transfers to the Gift Funds represent 10% of the Dewsbury and Wakefield churches' receipts that are not received for payment for specific items.

15 **Restricted funds**

	At 1 October 2020	Incoming Resources	Resources Expended	Funds Transfer	Revaluation Reserve	At 30 September 2021
	£	£	£	£	£	£
Property Fund	462,500	-	-	37,500	-	500,000
Building Fund	3,161	37,500	(589)	(37,500)	-	2,572
Outreach Worker Support Fund	26,648	19,829	(33,553)	7,710	-	20,634
Assistant Pastor Fund DEC	-	23,199	(14,210)	-	-	8,989
Grace Church Wakefield Fund	25,089	53,998	(37,138)	(11,563)	-	30,386
Assistant Pastor Fund GCW	-	3,600	(9,763)	6,163	-	-
Eastmoor Church Fund	160,441	1,529	(1,655)	-	-	160,315
	677,839	139,655	(96,908)	2,310	-	722,896

The Property Fund represents the freehold property to be used for furtherance of the company's principal objectives. During the previous year work was completed on a new front entrance and major work on some internal areas. The outstanding balance on a loan received to fund this work (£37,500) was paid during this year and funds to enable this repayment were transferred from the Building Fund to this Fund.

The Building Fund is used to record income designated specifically to help meet costs of any major building work, and the costs associated with that work. During the previous year work was carried out on building a new front entrance to the church, and on some internal areas of the building. During this year a gift was received enabling full repayment of the outstanding balance on a loan received to fund this work (£37,500). This has have been transferred to the Property Fund to facilitate the repayment of that outstanding balance.

The Outreach Worker Support Fund was set up to receive gifts for the support of full time workers involved in evangelistic activities in the Dewsbury and surrounding areas. The funds transferred in from the General Fund (£7,710) represent the amount that has been agreed as the contribution towards the costs of the full time worker.

The Assistant Pastor Fund DEC was set up to receive gifts in order to fund the training of an Assistant Pastor for Dewsbury Evangelical Church.

Grace Church Wakefield is a church that has been started in Wakefield by Dewsbury Evangelical Church and the income and costs related to this work are recorded in this Fund.

The Assistant Pastor Fund GCW was set up to receive gifts in order to fund the training of an Assistant Pastor/Trainee Worker for Grace Church Wakefield. The funds transferred in from the Grace Church Wakefield Fund (£6,163) represent the contribution required to meet the shortfall in this fund.

Eastmoor Church Fund was set up when the church premises, owned by the Trustees of Wakefield Evangelical Free Church situated on Malham Road, Eastmoor, Wakefield, were gifted to the company. The transfer of the property was made on 26 February 2019. The company paid for the majority of the legal fees involved in the transfer and has now taken responsibility for the running costs of that building. The Fund balance includes the value of the property that was transferred (£130,000).

		2021	2020
		£	£
16	**Capital commitments**		
	Capital expenditure contracted but not provided in the accounts	-	-

17 Constitution

The company is limited by guarantee and registered as a charity. The liability of each member is limited to £1.

18 Control of the company

In the opinion of the directors, no one party controls the company.

19 Post balance sheet events

There have not been any significant new post balance sheet events. The impact of Covid-19 continues and the directors are taking all reasonable steps to maintain the company's activities in pursuance of its Christian objectives.

DEWSBURY EVANGELICAL CHURCH

England & Wales - Charity number 1147142

Accounts

DEWSBURY EVANGELICAL CHURCH

(A Company Limited by Guarantee)

ANNUAL REPORT

Year Ended 30 September 2020

Charity Number: **1147142**

Company Registration Number: **8026724**

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COMPANY INFORMATION

Directors and Trustees

Elders		*Deacons*	
Martin Chamberlain		Alan Barker	
Leon Coates	(Resigned 05/04/2020)	Martyn Bentham	
Ian Evans		Paul Brook	
Ian Goodson		Richard Dixon	
Daniel Grimwade		David Donnelly	(Resigned 16/05/2021)
Colin Mountain		Matthew Donnelly	
		Jonathan Mason	
		Rachel Mason	
		Peter Murgatroyd	
		Deborah Tarrant	(Appointed 16/05/2021)
		John Tarrant	(Appointed 16/05/2021)
		Chris Schofield	
		Jake Wharton	

Governing Document	Memorandum and Articles of Association Dated 11 April 2012
Company Registration Number	8026724
Charity Registration Number	1147142
Registered Office	Central Offices, Central St, Dewsbury, West Yorkshire WF13 2LZ
Independent Examiner	David Butterworth FCA Wheawill & Sudworth Chartered Accountants 35 Westgate, Huddersfield HD1 1PA
Bankers	CAF Bank Limited 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

DIRECTORS' REPORT

The Directors' report is set out below and covers the year ended 30 September 2020. The comparative figures cover the year ended 30 September 2019.

Prior to incorporation, the affairs of Dewsbury Evangelical Church were conducted within an unincorporated charitable trust, whose accounts were prepared annually to 30 September.

Dewsbury Evangelical Church Limited was incorporated on 11 April 2012 and registered as a charity with the Charity Commission on 4 May 2012.

On 31 May 2012, the assets of the charitable trust were formally transferred to the charitable company under a vesting declaration, which was entered on the Charity Commission's Register of Mergers on 13 June 2012.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, The Memorandum and Articles of Association dated 11 April 2012 (MEMARTS), and constitutes a company limited by guarantee as defined by the Companies Act 2006.

Dewsbury Evangelical Church and Grace Church Wakefield

Dewsbury Evangelical Church is a company limited by guarantee and a registered charity.

For the purposes of this document the terms "Company", "Charity" and "Church" all refer to the registered charity, Dewsbury Evangelical Church, hereinafter referred to as the Church.

The Charity conducted its main affairs through the church located in Dewsbury, known as Dewsbury Evangelical Church. Another church was started in Wakefield and this has now grown to the point where it is able to run independently of the Dewsbury church. The church in Wakefield is known as Grace Church Wakefield and the two churches operate as two congregations under the legal framework of the registered charity.

For the purposes of this document the term "Congregation" refer to the individual churches, Dewsbury Evangelical Church and/or Grace Church Wakefield.

Directors and Trustees

Under company law, the persons responsible for the management of the company are the Directors. Under charity law, the persons responsible for the management of the charity are the Trustees. The persons responsible for the management of the Congregations are the Elders and Deacons (collectively referred to as the Church Officers). The persons listed on Page 2 each fulfil the roles of Director, Trustee, and either Elder or Deacon.

For the purposes of this document, these persons are hereinafter referred to as Trustees.

Recruitment and appointment of new Trustees

The Trustees shall not be subject to retirement by rotation. The term of office of a Trustee shall continue until he or she retires or is removed in accordance with the relevant provisions of the articles.

No person may be appointed as a Trustee: unless they are recommended by the Elders of the Congregation except at any time when there are fewer than two Elders of the Congregation or none; unless they have attained the age of 16 years; in circumstances such that, had they already been a Trustee, they would have been disqualified; unless they subscribe to the Statement of Beliefs set out in the schedule to the memorandum; unless their personal lifestyle, conduct and practice is consistent with the practice of the Statement of Beliefs and traditional biblical Christian standards of behaviour as set out by the Trustees in the Church Members' Handbook issued from time to time; unless they are a member of the Congregation; and unless they are an Elder of the Congregation or is approved by the Congregation to be appointed a Trustee in place of an Elder. Employment by the Church is restricted to evangelical Christians being those who shall have first signed the Statement of Beliefs and whose personal lifestyle conduct and practice is consistent with the practice of the Statement of Beliefs and traditional biblical Christian standards of behaviour as set out by the Trustees in the Church Members' Handbook issued from time to time and who shall have first signed a statement to the above effect at the commencement of their employment.

Induction and training of Trustees

The Trustees have been issued with the Charity Commission document "*The Essential Trustee An introduction".* .

Colin Mountain was formerly a trustee of another charity for many years; Daniel Grimwade is a trustee of three other organisations: European Missionary Fellowship, Gospel Yorkshire (resigned 31/05/21) and Spen Valley Church (resigned 09/03/21).

Organisation and Management

The Charity is the legal entity managing the assets of the Congregations. The overall responsibility for the activities of the Charity rests with the Trustees, who are the Congregation elders and deacons.

The Trustees conduct the business of the Charity, as far as possible, in accordance with the decisions taken by the Congregations and in accordance with the decision-making process outlined in the Church's Handbook whilst complying with all company and charity law requirements.

For the purposes of this document, it is necessary to distinguish the terms "Members" and "members":

- "Members" are the legal members of the company who have committed to contribute if the Church is wound up and who have the legal responsibility for the management of the Company; and

- "members" are the persons who form the Congregation membership of Christian believers who regularly attend and contribute to the life of the Congregation.

Affiliations

The Church is a member of the Fellowship of Independent Evangelical Churches ("FIEC") which is a Registered Charity (No. 263354). It is also a charity registered in Scotland (SC040111).

The FIEC is an affiliation of like-minded churches situated in the United Kingdom. The aim of the FIEC is to see the whole of our nation – every citizen and every community – reached and transformed by the good news of the Lord Jesus Christ, which seeks to achieve its aims by providing pastoral, practical, training and mission support to its members.

Dewsbury Evangelical Church pays an annual donation to the organisation and engages in various joint meetings and activities with the FIEC.

Related Parties

European Missionary Fellowship (Charity No. 1071823) (Company No. 03631207)
Gospel Yorkshire (Charity No. 1168283)
Spen Valley Church (Charity No. 1173974)

One of the Trustees (Daniel Grimwade) is also a director of European Missionary Fellowship. The over-riding aim of EMF is to establish Biblical Christianity throughout Europe. Daniel Grimwade serves as a trustee of EMF.
He also served as a trustee of the following organisations:

- Gospel Yorkshire which seeks to establish and encourage Biblical Christianity in Yorkshire.
- Spen Valley Church, a church that has been started in the Kirklees area of West Yorkshire.

All these organisations embrace the work of evangelism, church-planting and supporting gospel churches, whilst at the same time encouraging them to become self-governing and self-supporting. Except for reimbursement of out-of-pocket expenses, he does not receive any remuneration for his involvement. He fulfils these roles with the approval and permission of the Church.

Risk Management

Over this period the Trustees have considered the risks to which the charity is exposed and believe they have put appropriate controls in place to provide reasonable assurance against fraud, loss and error. In particular:

- Insurances are in place to cover theft, damage and third party liabilities;
- Training for staff and Congregation members on Covid-19 infection prevention and control.
- The Trustees meet regularly to discuss and monitor the Church's finances which are regularly reported to the Congregation members. In addition, significant expenditure is discussed and agreed separately by those members.
- There is regular review by all Trustees against aims and objectives ensuring strategic direction is followed.

OBJECTIVES AND ACTIVITIES

Objects

The Charity's objects, as set out in the MEMARTS, are restricted to:

1. The advancement of the Christian faith for the benefit of the public in accordance with the Statement of Faith, and

2. The relief of hardship, either generally or individually, of people through the provision of grants, gifts, goods or services.

Charity aims and activities

The Church aims to fulfil its dual Objectives as set out below:

Advancement of the Christian Faith:
By providing regular opportunities for people to see, hear, or read the message of the Christian Gospel. This message is set out in the Bible and centres on the person and work of the Lord Jesus Christ. The Church does not discriminate between people on the basis of race, culture, gender or age. These opportunities to hear the Gospel may be presented in person, produced in writing, or published on the Congregations' websites and may take the form of: collective sermons; Bible studies delivered to smaller groups of individuals or on a one-to-one basis; written material, for example magazines, e-shots and tracts; electronic recording of sermons, lectures and discussions.

Relief of Hardship:
By receiving and responding to appeals from individuals, groups or organisations in need of prayerful and or practical and or financial relief from hardship and assistance. The Church sets aside a proportion of its annual income which it makes available in the form of grants in accordance with the Church's grant-making policy.

Grant-making policy

The Trustees regularly make grants to individuals and organisations for purposes that are consistent with the Church's Objects. Grants are made either:

- To support missionaries, missionary organisations or other churches which operate in the United Kingdom and elsewhere and are engaged in the furtherance of the Christian faith; or
- To relieve individuals from particular circumstances of hardship.

The Trustees receive applications either by direct approach to the Church or by personal contact with and knowledge of members of the Congregations or their officers. These applications are considered by the Church Officers at regular meetings and grants are made after considering each application on its merits.

The Church Officers allocate a proportion of the church's projected income annually to grant-making. During the year approximately 10% of the church's income was allocated to support either missionaries and other Christian organisations in furtherance of the Christian faith, or individuals in need of support for the relief of individual hardship.

Beneficiaries of significant grants are encouraged to provide regular updates on the progress of their work either by means of written reports or by personal presentations to the assembled Congregation members.

Public benefit

In planning the activities the Trustees have had regard to the guidance on public benefit issued by the Charity Commission in September 2013.

The Church aims to advance the Christian faith by conducting various meetings, activities and events that are open to any member of the public, free of charge. These meetings, activities and events include:

- Public worship services held on Sundays and during the week, which comprise: preaching and teaching from the Bible; worship of God in the form of prayer and singing; presentations of Christian work undertaken by individuals and other Christian organisations;

- Various youth meetings which include teaching from the Bible as well as organized activities appropriate to the age-group;

- Organised events during the year aimed at introducing people to the Christian faith and the teachings found in the Bible and providing opportunities for further discussions and teaching. These events may be provided either free of charge, or on a voluntary contribution basis where a modest charge is requested to recover some of the costs specific for that event. In these cases, no contributions are required from individuals experiencing financial hardship;

- Training for people who are interested in being involved or working in Christian ministry. This involves practical experience within the Church as well as participation in internal and external training courses. Once training is complete, the individual may continue to be involved with the Church or may go to work in other churches or organisations.

- The Church also makes grants:

    - To organisations or individuals who are involved in Christian work with comparable aims and objectives; and
    - To organisations or individuals in need of relief from hardship, whether due to personal circumstances or natural disasters.

These activities benefit the public in various ways including:

- Public education of the content, themes and teaching of the Bible;
- Enabling participation in public worship;

- Teaching on how to live changed, responsible and moral lives that benefit the individual and those they interact with in the community;
- Training people so that they can be of benefit to other churches or organisations;
- Providing relief in situations of hardship.

Reserves policy

The Trustees regularly review the charity's requirement for reserves and set a policy to hold an appropriate level of reserves in light of the main risks to the organisation, any actual or potential changes to the charity, and the level of future planned activities.

The Trustees monitor and compare the actual reserves (the total of unrestricted funds not committed or invested in tangible fixed assets) against the Reserves Policy to ensure that the Charity's planned expenditure is managed in accordance with the Policy.

The Trustees maintained the Policy to hold the reserves at a level which is planned to be sufficient to cover the Charity's estimated liabilities in the event of a winding up, which the Trustees estimate to be £20,000.

The current General Fund balance exceeds this agreed policy level, however, it is anticipated that the Church will need to review the current expenditure plans as the General Fund balance is expected to continue to reduce to meet the current plans over the course of the next 12 to 24 months.

Investment Policy

The Officers have considered the balances of the various Church Funds held from time to time and have agreed the following policy.

Due to the nature of the fluctuations in the general income and expenditure of the Church during a year, General Funds are held in a current account without notice.

ACHIEVEMENTS AND PERFORMANCE

Review of charitable activities in the year

In furtherance of its aims, the Charity expends funds to provide facilities and resources to bring Biblical instruction to people of all ages and backgrounds locally in Dewsbury and Wakefield and, more widely, elsewhere in the world. These aims are carried out through the two Congregations, working independently but under the legal framework of the Charity.

During the period covered by this report, we have continued our charitable work in the community and wider area and have experienced a number of encouragements and some disappointments during the year. We have experienced how God is working through us, and in us, through these events, some of which are detailed below:

- We have been able to continue the employment of a number of people in the ministry team, enabling the various ministry activities to be maintained and developed in fulfilment of our primary objectives. More details of some of the individuals and activities are given below.

- Our second trainee pastor, who joined us in September 2018, was called to be the pastor of Quennevais Evangelical Church in Jersey, Channel Islands, and took up this appointment in April 2020. This was earlier than was expected but God worked providentially for this to happen. We have identified a potential candidate to be our third trainee pastor, but due to the Coronavirus restrictions, this candidate could not join us before the end of our financial year.

- We have been able to continue the employment of the local evangelist who has made a number of contacts in the area and has been able to organise events throughout the year in an effort to reach the local community. He has also been very involved in helping with shopping and food distribution in the area during the Coronavirus restrictions.

- We have continued the employment of the young lady trainee, providing her with practical training by involvement in church activities and also through attending training courses. She was also able to take on a number of administrative tasks freeing up the pastors to concentrate on church ministry. Towards the end of 2019, she started her maternity leave and we have employed someone to cover this leave and are also training him to enable him to be involved in church ministry in the future.

- The Church has made a number of grants and awards to various individuals, missionaries and organisations. We currently set aside a notional amount of 10% of our general fund income for this purpose.

- Dewsbury Evangelical Church and Grace Church Wakefield continue to operate as two congregations under the legal framework of the Company. Grace Church Wakefield also have the responsibility for looking after the premises in the Eastmoor, Wakefield and looking to recommence the church work in that area.

Dewsbury Evangelical Church

- Having obtained planning permission to build a new front entrance and carry out other internal changes to the church building at Dewsbury, we entered into a contract in October 2019 to carry out this work. All the building work has now been completed and most of the refurbishment has been finalised. The total final cost is expected to be approximately £134,000. These costs have been met by a loan from the Particular Baptist Fund amounting to £50,000 and gifts received from members of the church and two Trusts. A partial repayment of the loan, amounting to £12,500, was made during the year and we expect to repay the balance (£37,500) by the end of September 2021 with gifts that have been promised.

- The annual ‘Carols at Christmas’ was held in Dewsbury Town Hall in December 2019 and again was well supported by the community.

- Due to the Coronavirus pandemic, and following Government advice, we took the decision, in March 2020, to close the church buildings at Dewsbury and Wakefield and no longer hold any meetings or face to face gatherings in the church premises until the Government lifted the restrictions. Grace Church Wakefield also decided not to meet at the community centre that they hire for their services. During the initial period of restrictions, the Congregations held Sunday and mid-week services online using Zoom and sought to keep in contact with all the members and regular church attenders.

- As restrictions were lifted and places of worship were allowed to re-open, we began holding hybrid services with Sunday services being held in the Dewsbury church building and attended in person by some whilst being live streamed via YouTube and Zoom for others to participate in at home.

- When coronavirus restrictions allowed physical gatherings, measures were put in place to make the building and services Covid secure. An online booking system was implemented, a one-way system put in place round the building, protective screens and socially distanced seating were setup and an enhanced cleaning regime were put in place.

- There was no significant financial impact resulting from the coronavirus pandemic. Most of the income that we receive is through online deposits directly into our bank accounts, with very little being given in cash through the offering box each Sunday. The direct giving into our bank accounts did not decrease due to the Coronavirus restrictions. We do not depend on any trading activity to generate income so there was no significant reduction in income due to the Coronavirus restrictions.

- We have incurred some extra costs to facilitate the Zoom meetings that are being held, but with the offset in the building running costs due to the closure of the church buildings, and savings on the hire of the community centre, we do not anticipate costs to increase significantly as a result of the Coronavirus restrictions.

- The church enjoys the membership and fellowship of people whose personal and cultural origins include the UK and other countries such as Brazil, Congo, Iran, Jamaica, Kazakhstan, and Pakistan, with an average Sunday morning attendance of around 110. We have been delighted to see people putting their faith in Jesus Christ over the last year.

- The church has continued to operate a wide range of youth clubs for all ages. We refer to these as Jolly Tots, Good News Club, 11 to 14s, and Senior Friday Club. The children and young people who have attended these groups range in age from 3 to 20+. The activities normally centre on some element of study or explanation of the Bible and other activities ranging from quizzes to outdoor games, team activities and the occasional BBQ. We have been encouraged by the large number of young people that are coming to these activities.

- We have also continued with *"Sharing Skills"*. This provides people from the local community with the opportunity to chat, offer advice, learn new skills and develop friendships.

Grace Church Wakefield

- The church has continued to distribute leaflets in the area to make contact with the community and has held a number of events at Easter, Christmas and other times in the year which have been attended by people from the local community. The church is financially independent from the main church in Dewsbury but still under the ownership and administration of the Company.

- During the Covid-19 restrictions the Church carried on with many of their activities online using Zoom and Facebook amongst other options. They met in person outdoors where possible.

- The trainee that was taken on in September 2017 has contributed greatly to the church and his employment and training is continuing.

- The church is working in Lupset, a large council estate in the city, and by offering social contact and discipleship is providing much needed help in the community.

- Following the transfer, in February 2019, of the church premises in Eastmoor, Wakefield the Congregation at Grace Church Wakefield has taken responsibility for the running costs of that building and are planning to re-establish a church in that area. During the Coronavirus restrictions, the building was open for prayer when the Government allowed that to happen while still restricting church services.

- Children from the local community, some from poor backgrounds and broken homes, have been attending the Sunday services at the church when meeting in person.

- The church continues to grow through people joining from other churches and also through conversions and two people were baptised during the year. The average attendance during the year was around 45 people with a variety of national and ethnic backgrounds including those from Nigeria, Romania, India, Cameroon and Austria.

- The members of the church are mainly young Christians who are growing in maturity in the faith, and demonstrating more involvement, commitment and joy during this period.

- The church has made financial gifts to relief aid in India and Pakistan in light of the pandemic. Also, they have made gifts to various other connected causes including The Soldiers & Airmen's Scripture Readers Association, The Cross Project (Christian work in secondary schools in Wakefield) and Noor Ministries (education in poor rural Pakistan).

Conclusion

- The Church’s current plan is to continue to operate these and other similar activities and to develop and improve the activities and services offered to members, attendees and the local community. We live in a broken world and therefore bereavements, illness and difficult personal circumstances affect many people. The Church has shown its loving concern in prayerful and practical support in these situations.

Factors within and outside of the charity's control

The Trustees regularly review the principal risks and other factors which have the potential to affect the performance and or functioning of the Church, which, the Trustees assess, is largely dependent upon the various relationships which the Church and its members have with the local community and the rest of humanity and the Church's relationship with God himself. Clearly, these relationships are under the influence but not control of the Church.

Financially, the Church is reliant on the significant level of income tax refunded on voluntary donations recovered under the UK Government's Gift Aid scheme.

Clearly, the Church is also subject to other event-related risk, the most significant of which are covered by the Church's various insurance policies. Other key factors are the various internal and operational controls which are within the control of the Trustees.

FINANCIAL REVIEW

The Church's Annual Accounts (titled "Financial Statements"), which have been filed at Companies House, have been produced separately from the Church's Annual Report (this document).

These two documents collectively form the Church's Annual Report and Accounts and should be read in conjunction with each other.

The Trustees are satisfied that the Charity is financially viable and sustainable in the short- to medium-term with its existing cash reserves, expected further growth, and continued voluntary donations.

Principal funding sources

Income is derived from the Church members and other interested parties making regular and one-off donations. Many members give under the Gift Aid scheme and the Church is permitted to reclaim income tax on their giving. Some donations are given with a specific purpose such as a particular activity or project. These are defined as restricted in the accounts.

Review of fundraising in the year

During the period, the Church received total incoming resources of £308,279 (2019: £354,259). This year the total incoming resources has been significantly increased due to gifts for the building of the new front entrance to our main building in Dewsbury (£72,000), and gifts from the FIEC for the work at Eastmoor (£25,000) and the work of the evangelist working in Dewsbury (£20,000). Normally the largest proportion of these resources is received in the form of voluntary income from the members of the Congregations.

The members of the Congregations donate regular church offerings and monthly donations to contribute to the operation of the Church. During the period, these donations (including related Gift Aid tax) amounted to £86,783 (2019: £85,863). The Church does not make regular appeals for this form of income but relies on the generous spirit of the members.

Review of expenditure

The Church's total expenditure for the year was £213,773 (2019: £209,454 comprising: Unrestricted Fund expenditure of £100,586 (2019: £99,332) and Restricted Fund expenditure of £113,187 (2019: £110,122).

A large proportion of the Unrestricted Fund expenditure relates to ministry costs, which include the costs of the pastor (employed on a full-time basis) and pastoral and evangelistic activities. The remainder of Unrestricted Fund expenditure relates to the operation and maintenance of the Church's building at Dewsbury.

The Church's Restricted Fund expenditure primarily relates to the support of the Church's full-time trainee pastor, the support of the full-time evangelist working in the Dewsbury area and the costs associated with Grace Church Wakefield, including the costs of employing their pastor. This year there was additional expenditure on the refurbishment of some areas of the building as part of the new front entrance project.

Full details are set out in Notes 14 and 15 of the Financial Statements.

General Fund reserves

The balance of General Funds held in cash at the end of the period was £26,596 (2019: £41,017).

Review of investment performance

During the year, the Church received £135 (2019: £110) in interest on Unrestricted and Restricted Funds held in current and deposit accounts, which represents a return which is reflective of the general level of deposit rates in the current market.

Plans for the future

There are no current plans to make any significant changes to the Church's operations.

DIRECTORS' RESPONSIBILITIES

Company and charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

In preparing the financial statements, the Directors acknowledge their responsibility:

1. To select suitable accounting policies and apply them consistently;

2. To make judgements and estimates that are reasonable and prudent;

3. To state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;

4. To prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Company and enable us to ensure that the financial statements comply with the Companies Act 2006. We also have a responsibility to safeguard the assets of the Charity and to take reasonable steps to prevent fraud or any other irregularities.

CONCLUSIONS

As Trustees we acknowledge the provision of God in what we were able to do in explaining and demonstrating the gospel to many people in the local community and support of God's work throughout the world.

We continue to be grateful to God for his faithfulness to both Congregations as we look back over the period of time covered by this Report. We are also particularly thankful for God's generous provision of finance enabling us to plan the major building work at the Dewsbury church premises.

Once again, God has graciously provided everything needed through the generosity and commitment of his people.

As we look to the future, we continue to trust God to meet the challenges of the future as he has done in the past, to allow us to continue supporting our staff, and meeting the pastoral needs of those attending the churches at Dewsbury and Wakefield, especially with the restrictions and fears caused by coronavirus.

APPROVAL OF THE ANNUAL REPORT

This report was approved by the Trustees on 29 July 2021 and signed on their behalf by:



.....

Colin Mountain, Trustee and Elder

DEWSBURY EVANGELICAL CHURCH

FINANCIAL STATEMENTS

30 SEPTEMBER 2020

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Company Registration Number 08026724
Charity Number 1147142

DEWSBURY EVANGELICAL CHURCH

COMPANY REFERENCE AND ADMINISTRATIVE DETAILS

Status

Dewsbury Evangelical Church is a registered charity (number 1147142).
Company registration number 08026724. It is exempt from use of the word 'limited' in its name.
The company is limited by guarantee.

Directors

A Barker
M Bentham
P Brook
M Chamberlain
L Coates (resigned 05/04/2020)
R Dixon
D Donnelly (resigned 16/05/2021)
M Donnelly
I Evans
I Goodson
D Grimwade
J Mason
R Mason
C Mountain
P Murgatroyd
C Schofield
D Tarrant (appointed 16/05/2021)
J Tarrant (appointed 16/05/2021)
J Wharton

Registered office

Central Offices
Central Street
Dewsbury
WF13 2LZ

Independent Examiner

Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

DEWSBURY EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2020

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 30 September 2020 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 Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Purposes and Activities

The company's principal activities during the year were the advancement of the Christian faith for the benefit of the public and the relief of hardship of people, directly or through other organisations, by providing grants, gifts, goods or services. These activities were mainly centred in the Dewsbury and surrounding areas though some had a wider, global, impact.

Achievements and Performance

The company has continued to advance the Christian faith and relieve hardship in the Dewsbury and surrounding areas.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the organisation's aims and objectives and in planning future activities.

Financial Review

The attached accounts show the results for the year with an excess of income over expenditure of £94,506 for the year, and a revaluation gain of £2,225. The company brought forward funds of £665,914 at 1 October 2019, with total funds carried forward of £762,645 at 30 September 2020.

Reserves policy

The directors have considered the company's requirements for reserves based on its operations and future plans and have a current policy of holding unrestricted general funds of £20,000.

Plans for future periods

The company intends to continue to generate sufficient income to facilitate the continued advancement of the Christian faith, and the provision of hardship relief, to the Dewsbury and surrounding areas.

Reference and administrative details, Advisors and Directors

These are all specified on page 1.

DEWSBURY EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT (continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 11 April 2012 and registered as a charity with the Charity Commission. The company was established under a Memorandum of Association which sets out its objects and powers and is governed under its Articles of Association. In the event of the company being wound up its members are required to contribute an amount not exceeding £1 each.

The trustees/members are also the directors of the company for the purposes of company law and under the company's Articles of Association.

Risk management

The directors have considered the risks to which the company is exposed and have put in place appropriate controls to provide reasonable assurance against loss and damage.

Trustees' Responsibilities Statement

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Companies Act 2006, the Charities SORP (FRS 102) and the provisions of the Articles and Memorandum of Association. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of directors on 26 June 2021 and signed by order of the board:

I Evans
Director

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF DEWSBURY EVANGELICAL CHURCH

I report on the financial statements of the company for the year ended 30 September 2020 set out on pages 5 to 14.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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 confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true ad fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Wheawill & Sudworth Ltd

D M Butterworth FCA
Wheawill & Sudworth Limited
35 Westgate
Huddersfield
HD1 1PA

26 June 2021

DEWSBURY EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (including summary income and expenditure account)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

Notes		Unrestricted funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
	Incoming resources				
	Donations and legacies				
	Offerings	86,783	113,421	200,204	173,151
	Other gifts	10,510	96,403	106,913	48,030
2	Other receipts	472	555	1,027	132,968
	Income from investments				
	Interest receivable	132	3	135	110
	Total income and endowments	97,897	210,382	308,279	354,259
	Expenditure on charitable activities				
	Church activities:				
	Ministry - Pastors and outreach workers	35,188	77,464	112,652	117,811
	- Other	1,583	10,135	11,718	12,370
	- Pastoral and evangelistic costs	3,867	1,162	5,029	6,069
	Building running and acquisition costs	9,928	22,203	32,131	23,107
	Training courses	157	205	362	1,003
3	Administration costs	18,834	2,003	20,837	19,309
	Minibus running costs	1,948	-	1,948	2,961
4	Gift support payments	18,575	-	18,575	17,270
9	Depreciation	9,593	15	9,608	8,641
5	Governance costs	913	-	913	913
	Total resources expended	100,586	113,187	213,773	209,454
	Net incoming/(outgoing) resources before transfers	(2,689)	97,195	94,506	144,805
	Transfers between funds	(147)	147	-	-
6	**Net incoming/(outgoing) resources**	(2,836)	97,342	94,506	144,805
	Other recognised gains/(losses)				
15	Revaluation of fixed assets	-	2,225	2,225	-
	Reconciliation of funds				
	Total funds brought forward	87,642	578,272	665,914	521,109
	Total funds carried forward	84,806	677,839	762,645	665,914

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.
The notes on pages 7 to 14 form part of these financial statements.

DEWSBURY EVANGELICAL CHURCH

BALANCE SHEET

30 SEPTEMBER 2020

Notes		2020 £	2019 £
	Fixed assets		
9	Tangible assets	667,392	566,544
	Current assets		
10	Prepayments and accrued income	42,076	5,979
11	Loans	632	3,330
	Cash at bank and in hand	98,857	95,682
		141,565	104,991
12	**Creditors:** amounts falling due within one year	(13,812)	(5,621)
	Net current assets	127,753	99,370
	Total assets less current liabilities	795,145	665,914
13	**Creditors:** amounts falling due after one year	(32,500)	-
	Net assets	762,645	665,914
	Funds		
	Designated funds	6,598	5,350
	General funds	78,208	82,292
14	Unrestricted funds	84,806	87,642
15	Restricted funds	677,839	578,272
	Total Funds	762,645	665,914

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 30 September 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 financial statements for the year in question in accordance with Section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 26 June 2021 and are signed on its behalf by

J Wharton - Director J. N

Company Registration Number: 08026724

The notes on pages 7 to 14 form part of these financial statements.

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

a) **Basis of preparation**
The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011, the Companies Act 2006, Charities SORP 2019 (FRS 102), Generally Accepted Accounting Practice together with certain modifications to reflect the non-profit making activities of the company.

b) **Fund accounting**
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of restricted funds is set out in the notes to the financial statements.

c) **Incoming resources**
All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

However, any income received during a financial year intended by the payer for use in funding expenditure of some future financial year is carried forward as deferred income until the year of intended use is reached.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and sponsorships and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 **Accounting policies** (continued)

d) **Expenditure on charitable activities (continued)**
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

e) **Depreciation**
The freehold properties are not held as investment properties and are therefore subject to the provision of depreciation. However, in the opinion of the directors, the residual values of the properties closely approximate to the original cost, or valuation, of the buildings and the useful economic life of the buildings is at least 50 years. Based on these two opinions, the directors consider that the annual and cumulative depreciation charge(s) are so small as to be immaterial and hence no depreciation is charged.

Depreciation is charged on the cost of other tangible fixed assets as follows:

Equipment	10%/20%	straight line
Computer and audio	10%/20%	straight line
Furniture and Fittings	10%	straight line
Plant and machinery	10%	straight line

2 **Other receipts**

	Unrestricted funds	Restricted funds	Total	Total
	2020	2020	2020	2019
	£	£	£	£
Use of minibus	-	-	-	40
Use of facilities	414	555	969	1,526
Evangelistic events	-	-	-	922
Quench fund raising	-	-	-	296
Sale of books	48	-	48	129
Other contributions	10	-	10	55
Eastmoor church premises (see Note 15)	-	-	-	130,000
	472	555	1,027	132,968

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

3 **Administration costs**	Unrestricted Funds	Restricted Funds	Total	Total
	2020	2020	2020	2019
	£	£	£	£
Photocopier and printing	1,148	61	1,209	2,238
Telephone	828	987	1,815	1,736
Postage and stationery	17	9	26	36
Licences	481	221	702	519
Sundry costs	711	438	1,149	793
Website and recordings	80	50	130	414
FIEC donations	2,564	-	2,564	2,426
Administrator costs	12,572	-	12,572	10,556
Advertising	398	237	635	216
Fund raising costs	-	-	-	340
Data protection	35	-	35	35
	18,834	2,003	20,837	19,309

4 **Gift support payments**				
Christian work – UK	4,650	-	4,650	4,750
Christian work – overseas	4,863	-	4,863	6,440
Hardship relief – UK	2,990	-	2,990	3,487
Hardship relief - overseas	6,072	-	6,072	2,593
	18,575	-	18,575	17,270

5 **Governance costs**		
Charity Commission costs	13	13
Independent examiner fee	900	900
	913	913

6 **Net incoming/(outgoing) resources for the year**		
This is stated after charging:		
Accountancy fees	900	900

7 Directors' remuneration

The directors of the company received no remuneration or reimbursement of expenses in the year for any activities carried out relating to their duties as directors.

8 Taxation

As a charity, Dewsbury Evangelical Church is exempt from tax on income in accordance with section 505 of the Taxes Act 1988. No tax charges have arisen in the year.

9 Tangible fixed assets

	Freehold property £	Equipment £	Computer and audio £	Furniture and fittings £	Plant and machinery £	Total 2020 £	Total 2019 £
Balance brought forward	527,048	9,382	9,299	20,506	48,389	614,624	482,936
Additions during the year	100,727	2,225	1,275	1,251	2,753	108,231	131,688
Revaluation	2,225	-	-	-	-	2,225	-
Disposals during the year	-	-	-	-	-	-	-
Balance carried forward	630,000	11,607	10,574	21,757	51,142	725,080	614,624
Accumulated depreciation							
Balance brought forward	-	6,368	5,371	12,257	24,084	48,080	39,439
Charge for the year	-	973	1,345	2,176	5,114	9,608	8,641
Balance carried forward	-	7,341	6,716	14,433	29,198	57,688	48,080
Net book value	630,000	4,266	3,858	7,324	21,944	667,392	566,544

No depreciation has been charged on the freehold property as explained in note 1 above. Following major building work the main church building was revalued resulting in a gain of £2,225 (see Note15).

10 Prepayments and accrued income

	2020 £	2019 £
Accrued Gift Aid, interest and other income	38,029	2,111
Prepayments	4,047	3,868
	42,076	5,979

11 Loans

	2020	2019
	£	£
Balance brought forward	3,330	1,100
New loans made	-	2,549
Repayments	(2,698)	(319)
Balance carried forward	632	3,330

These loans were made to employees/members of the church to help them pay the deposit on their rented accommodation, the purchase of a bike under the cycle to work scheme and to meet some additional costs. The amount outstanding is the remaining balance on the cycle to work scheme. A payment amounting to £1,899 was made to Green Commute Initiative, on behalf of Daniel Grimwade, for the purchase of a bike under the cycle to work scheme. Daniel is an employee and Director of the company and repayments of this loan are deducted from salary each month over a period of two years. The amount of £632 is the balance outstanding as at 30 September 2020.

12 Creditors: Amounts falling due within one year

Activity creditors	3,069	2,787
Accruals	5,743	2,834
Loans (unsecured and interest free)	5,000	-
	13,812	5,621

13 Creditors: Amounts falling due after one year

Loans (unsecured and interest free)	32,500	-
	32,500	-

The loan is unsecured, interest free and is repayable in six-monthly instalments of £2,500. It is due to be repaid by 31 October 2029. Early repayment of the loan is permitted.

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

14 **Unrestricted funds**

	At 1 October 2019 £	Incoming Resources £	Resources Expended £	Funds Transfer £	At 30 September 2020 £
General Funds					
General Fund	82,292	93,391	(82,011)	(15,464)	78,208
Total General Funds	82,292	93,391	(82,011)	(15,464)	78,208
Designated Funds					
Gift Fund – DEC	2,072	4,506	(12,562)	9,401	3,417
Gift Fund – GCW	3,278	-	(6,013)	5,916	3,181
Total Designated Funds	5,350	4,506	(18,575)	15,317	6,598
Total Unrestricted Funds	87,642	97,897	(100,586)	(147)	84,806

During the year the following transfers were made to the Gift Funds:
Gift Fund - Dewsbury Evangelical Church: £9,401 transferred from General Fund.
Gift Fund - Grace Church Wakefield: £5,916 from Grace Church Wakefield Fund (see note 15).
These transfers represent 10% of the Church receipts that are not received for a designated purpose or for payments for specific items.

£4,768 was transferred to the Assistant Pastor Fund from the General Fund as shown in note 15.
£7,395 was transferred to the Outreach Worker Support Fund from the General Fund as shown in note 15.
£6,100 was transferred from the Building Fund to the General Fund as shown in note 15.

15 **Restricted funds**

	At 1 October 2019	Incoming Resources	Resources Expended	Funds Transfer	Revaluation Reserve	At 30 September 2020
	£	£	£	£	£	£
Property Fund	397,048	-	-	63,227	2,225	462,500
Building Fund	17,484	72,000	(16,996)	(69,327)	-	3,161
Outreach Worker Support Fund	9,037	39,743	(29,527)	7,395	-	26,648
Assistant Pastor Fund DEC	-	10,935	(15,703)	4,768	-	-
Grace Church Wakefield Fund	17,334	58,749	(37,293)	(13,701)	-	25,089
Assistant Pastor Fund GCW	-	2,200	(9,985)	7,785	-	-
Eastmoor Church Fund	137,369	26,755	(3,683)	0	-	160,441
	578,272	210,382	(113,187)	147	2,225	677,839

The Property Fund represents the freehold property to be used for furtherance of the company's principal objectives. During the year work was completed on a new front entrance and major work on some internal areas. The costs were funded from the Building Fund and now that the work has been completed the capital cost (£100,727), minus the outstanding balance on a loan received to fund this work (£37,500), has been transferred from the Building Fund to this Fund. Also, following completion of that work a valuation was carried out on the building resulting in a revaluation gain of £2,225.

The Building Fund is used to record income designated specifically to help meet costs of any major building work, and the costs associated with that work. During this year work was carried out on building a new front entrance to the church, and on some internal areas of the building. Now that the work has been completed the capital costs (£100,727), minus the outstanding balance on a loan received to fund this work (£37,500), have been transferred to the Property Fund. The work included the purchase of fixed assets required to equip some of these internal areas and the cost of these (£6,100) has been transferred to the General Fund as these assets form part of that Fund.

The Outreach Worker Support Fund was set up to receive gifts for the support of full time workers involved in evangelistic activities in the Dewsbury and surrounding areas. The funds transferred in from the General Fund (£7,395) represent the amount that has been agreed as the contribution towards the costs of the full time worker.

The Assistant Pastor Fund DEC was set up to receive gifts in order to fund the training of an Assistant Pastor for Dewsbury Evangelical Church. The funds transferred in from the General Fund (£4,768) represent the contribution required to meet the shortfall in this fund.

Grace Church Wakefield is a church that has been started in Wakefield by Dewsbury Evangelical Church and the income and costs related to this work are recorded in this Fund.

The Assistant Pastor Fund GCW was set up to receive gifts in order to fund the training of an Assistant Pastor/Trainee Worker for Grace Church Wakefield. The funds transferred in from the Grace Church Wakefield Fund (£7,785) represent the contribution required to meet the shortfall in this fund.

Eastmoor Church Fund was set up when the church premises, owned by the Trustees of Wakefield Evangelical Free Church situated on Malham Road, Eastmoor, Wakefield, were gifted to the company. The transfer of the property was made on 26 February 2019. The company paid for the majority of the legal fees involved in the transfer and has now taken responsibility for the running costs of that building. The Fund balance includes the value of the property that was transferred (£130,000).

16 Capital commitments	2020 £	2019 £
Capital expenditure contracted but not provided in the accounts	-	-

17 Constitution

The company is limited by guarantee and registered as a charity. The liability of each member is limited to £1.

18 Control of the company

In the opinion of the directors, no one party controls the company.

19 Post balance sheet events

There have not been any significant new post balance sheet events. The impact of Covid-19 continues and the directors are taking all reasonable steps to maintain the company's activities in pursuance of its Christian objectives.

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF DEWSBURY EVANGELICAL CHURCH

I report on the financial statements of the company for the year ended 30 September 2020 set out on pages 5 to 14.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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 confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true ad fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Wheawill & Sudworth Ltd

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35 Westgate
Huddersfield
HD1 1PA

26 June 2021