

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*

Martin Chamberlain
Leon Coates (Resigned 05/04/2020)
Ian Evans
Ian Goodson
Daniel Grimwade
Colin Mountain

Deacons

Alan Barker
Martyn Bentham
Paul Brook
Richard Dixon
David Donnelly (Resigned 16/05/2021)
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 Spenn 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 overriding 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:


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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 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

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

		Unrestricted funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
Notes					
	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	<u>97,897</u>	<u>210,382</u>	<u>308,279</u>	<u>354,259</u>
	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	<u>100,586</u>	<u>113,187</u>	<u>213,773</u>	<u>209,454</u>
	Net incoming/(outgoing) resources before transfers	(2,689)	97,195	94,506	144,805
	Transfers between funds	(147)	147	-	-
6	Net incoming/(outgoing) resources	<u>(2,836)</u>	<u>97,342</u>	<u>94,506</u>	<u>144,805</u>
	Other recognised gains/(losses)				
15	Revaluation of fixed assets	-	2,225	2,225	-
	Reconciliation of funds				
	Total funds brought forward	<u>87,642</u>	<u>578,272</u>	<u>665,914</u>	<u>521,109</u>
	Total funds carried forward	<u><u>84,806</u></u>	<u><u>677,839</u></u>	<u><u>762,645</u></u>	<u><u>665,914</u></u>

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



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
	<u>472</u>	<u>555</u>	<u>1,027</u>	<u>132,968</u>

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
	<u>18,834</u>	<u>2,003</u>	<u>20,837</u>	<u>19,309</u>
	<u><u>18,834</u></u>	<u><u>2,003</u></u>	<u><u>20,837</u></u>	<u><u>19,309</u></u>
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
	<u>18,575</u>	<u>-</u>	<u>18,575</u>	<u>17,270</u>
	<u><u>18,575</u></u>	<u><u>-</u></u>	<u><u>18,575</u></u>	<u><u>17,270</u></u>
5 Governance costs				
Charity Commission costs			13	13
Independent examiner fee			900	900
			<u>913</u>	<u>913</u>
			<u><u>913</u></u>	<u><u>913</u></u>
6 Net incoming/(outgoing) resources for the year				
This is stated after charging:				
Accountancy fees			900	900
			<u>900</u>	<u>900</u>

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

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 Note 15).

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

DEWSBURY EVANGELICAL CHURCH**NOTES TO THE FINANCIAL STATEMENTS (Continued)****FOR THE YEAR ENDED 30 SEPTEMBER 2020**

11 Loans	2020	2019
	£	£
Balance brought forward	3,330	1,100
New loans made	-	2,549
Repayments	(2,698)	(319)
	<hr/>	<hr/>
Balance carried forward	632	3,330
	<hr/>	<hr/>

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	-
	<hr/>	<hr/>
	13,812	5,621
	<hr/>	<hr/>

13 Creditors: Amounts falling due after one year

Loans (unsecured and interest free)	32,500	-
	<hr/>	<hr/>
	32,500	-
	<hr/>	<hr/>

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	<u>82,292</u>	<u>93,391</u>	<u>(82,011)</u>	<u>(15,464)</u>	<u>78,208</u>
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	<u>5,350</u>	<u>4,506</u>	<u>(18,575)</u>	<u>15,317</u>	<u>6,598</u>
Total Unrestricted Funds	<u><u>87,642</u></u>	<u><u>97,897</u></u>	<u><u>(100,586)</u></u>	<u><u>(147)</u></u>	<u><u>84,806</u></u>

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.

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

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
		<u>578,272</u>	<u>210,382</u>	<u>(113,187)</u>	<u>147</u>	<u>2,225</u>	<u>677,839</u>

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).

DEWSBURY EVANGELICAL CHURCH**NOTES TO THE FINANCIAL STATEMENTS (Continued)****FOR THE YEAR ENDED 30 SEPTEMBER 2020**

	2020	2019
	£	£
16 Capital commitments		
Capital expenditure contracted but not provided in the accounts	-	-
	<u> </u>	<u> </u>

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 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

D M Butterworth FCA
Wheawill & Sudworth Limited
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26 June 2021