

**DEWSBURY EVANGELICAL CHURCH**

**(A Company Limited by Guarantee)**

**ANNUAL REPORT**

**Year Ended 30 September 2021**

**Charity Number: 1147142**

**Company Registration Number: 8026724**

**CONTENTS**

Company Information	2
Directors' Report	3
Structure, Governance and Management	3
Objectives and Activities	6
Achievements and Performance	8
Financial Review	11
Directors' responsibilities	12
Conclusions	13
Approval of the Annual Report	13

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**COMPANY INFORMATION****Directors and Trustees***Elders*

Martin Chamberlain  
 Ian Evans  
 Ian Goodson  
 Daniel Grimwade  
 Colin Mountain  
 Mark Whitcombe (Appointed 07/11/2021)  
 Peter Mills (Appointed 07/04/2022)  
 Nathan Senior (Appointed 19/06/2022)

*Deacons*

Alan Barker  
 Martyn Bentham (Resigned 09/11/2021)  
 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  
 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 overriding 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 its 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**

**CONTENTS**

	<b>Page</b>
Company reference and administrative details	1
Trustees' annual report	2-3
Independent Examiner's report	4
Statement of financial activities	5
Balance Sheet	6
Notes to the financial statements	7-14

**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 (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 £
	<b>Incoming resources</b>				
	<b>Donations and legacies</b>				
	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
	<b>Income from investments</b>				
	Interest receivable	13	-	13	135
	<b>Total income and endowments</b>	<u>106,352</u>	<u>139,655</u>	<u>246,007</u>	<u>308,279</u>
	<b>Expenditure on charitable activities</b>				
	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
	<b>Total resources expended</b>	<u>99,864</u>	<u>96,908</u>	<u>196,772</u>	<u>213,773</u>
	<b>Net incoming/(outgoing) resources before transfers</b>	<u>6,488</u>	<u>42,747</u>	<u>49,235</u>	<u>94,506</u>
	Transfers between funds	(2,310)	2,310	-	-
6	<b>Net incoming/(outgoing) resources</b>	<u>4,178</u>	<u>45,057</u>	<u>49,235</u>	<u>94,506</u>
	<b>Other recognised gains/(losses)</b>				
	Revaluation of fixed assets	-	-	-	2,225
	Foreign exchange gains/(losses)	146	-	146	-
	<b>Reconciliation of funds</b>				
	Total funds brought forward	<u>84,806</u>	<u>677,839</u>	<u>762,645</u>	<u>665,914</u>
	<b>Total funds carried forward</b>	<u><u>89,130</u></u>	<u><u>722,896</u></u>	<u><u>812,026</u></u>	<u><u>762,645</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 2021

Notes		2021 £	2020 £
	<b>Fixed assets</b>		
9	Tangible assets	658,844	667,392
	<b>Current assets</b>		
10	Prepayments and accrued income	41,717	42,076
11	Loans	-	632
	Cash at bank and in hand	116,927	98,857
		<u>158,644</u>	<u>141,565</u>
12	<b>Creditors: amounts falling due within one year</b>	(5,462)	(13,812)
	<b>Net current assets</b>	<u>153,182</u>	<u>127,753</u>
	<b>Total assets less current liabilities</b>	<u>812,026</u>	<u>795,145</u>
13	<b>Creditors: amounts falling due after one year</b>	-	(32,500)
	<b>Net assets</b>	<u>812,026</u>	<u>762,645</u>
	<b>Funds</b>		
	Designated funds	10,988	6,598
	General funds	78,142	78,208
14	Unrestricted funds	<u>89,130</u>	<u>84,806</u>
15	Restricted funds	<u>722,896</u>	<u>677,839</u>
	<b>Total Funds</b>	<u>812,026</u>	<u>762,645</u>

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
	<u>343</u>	<u>629</u>	<u>972</u>	<u>1,027</u>

**DEWSBURY EVANGELICAL CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

<b>3 Administration costs</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>	<b>Total</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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	-
	<u>18,464</u>	<u>2,418</u>	<u>20,882</u>	<u>20,837</u>
<b>4 Gift support payments</b>				
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
	<u>14,535</u>	<u>-</u>	<u>14,535</u>	<u>18,575</u>
<b>5 Governance costs</b>				
Charity Commission costs			13	13
Independent examiner fee			900	900
			<u>913</u>	<u>913</u>
<b>6 Net incoming/(outgoing) resources for the year</b>				
This is stated after charging:				
Accountancy fees			<u>900</u>	<u>900</u>



# DEWSBURY EVANGELICAL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### FOR THE YEAR ENDED 30 SEPTEMBER 2021

#### 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.

	Freehold property £	Equipment £	Computer and audio £	Furniture and fittings £	Plant and machinery £	Total 2021 £	Total 2020 £
<b>9 Tangible fixed assets</b>							
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
	<u>41,717</u>	<u>42,076</u>

**DEWSBURY EVANGELICAL CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

<b>11 Loans</b>	<b>2021</b>	<b>2020</b>
	£	£
Balance brought forward	632	3,330
New loans made	-	-
Repayments	(632)	(2,698)
	<u>          </u>	<u>          </u>
Balance carried forward	<u>          </u>	<u>          </u>
	-	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
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>
	5,462	13,812

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

Loans (unsecured and interest free)	-	32,500
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>
	-	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
		£	£	£	£	£	£
	<b>General Funds</b>						
	General Fund	78,208	102,427	(85,146)	(17,493)	146	78,142
	<b>Total General Funds</b>	<u>78,208</u>	<u>102,427</u>	<u>(85,146)</u>	<u>(17,493)</u>	<u>146</u>	<u>78,142</u>
	<b>Designated Funds</b>						
	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
	<b>Total Designated Funds</b>	<u>6,598</u>	<u>3,925</u>	<u>(14,718)</u>	<u>15,183</u>	<u>-</u>	<u>10,988</u>
	<b>Total Unrestricted Funds</b>	<u><u>84,806</u></u>	<u><u>106,352</u></u>	<u><u>(99,864)</u></u>	<u><u>(2,310)</u></u>	<u><u>146</u></u>	<u><u>89,130</u></u>

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.

# DEWSBURY EVANGELICAL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### FOR THE YEAR ENDED 30 SEPTEMBER 2021

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
	<u>677,839</u>	<u>139,655</u>	<u>(96,908)</u>	<u>2,310</u>	<u>-</u>	<u>722,896</u>

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).

**DEWSBURY EVANGELICAL CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	2021 £	2020 £
<b>16 Capital commitments</b>		
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.