

DEWSBURY EVANGELICAL CHURCH
(A Company Limited by Guarantee)

ANNUAL REPORT

Year Ended 30 September 2023

Charity Number:	1147142
Company Registration Number:	8026724

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Directors and Trustees

Deacons

Martin Chamberlain (Retired 24/01/2024)
Ian Evans
Mark Frost
Daniel Grimwade (Resigned 31/03/2023)
Colin Mountain
Nathan Senior

Alan Barker
Paul Brook
Jonathan Mason
Rachel Mason
Peter Murgatroyd
Deborah Tarrant
John Tarrant
Jake Wharton (Resigned 13/11/2023)

Ian Goodson
 Jamie Mason (Appointed 10/12/2023)
 Peter Mills

Richard Dixon
Matthew Donnelly
David Lloyd-Thompson

Memorandum and Articles of Association
Dated 11 April 2012

8026724

1147142

Central Offices, Central Street,
Dewsbury, West Yorkshire WF13 2LZ

David Butterworth FCA
Wheawill & Sudworth Chartered Accountants
35 Westgate, Huddersfield HD1 1PA

CAF Bank Limited
25 Kings Hill Avenue, Kings Hill,
West Malling, Kent ME19 4JQ

DIRECTORS' REPORT

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing document**

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

Dewsbury Evangelical Church and Grace Church Wakefield

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

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

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

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

Directors and Trustees

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

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

Recruitment and appointment of new Trustees

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

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

No person may be appointed as a Trustee:

- (a) unless they are recommended by the Elders of one Congregation and approved by the members of the same Congregation, except at any time when there are fewer than three Trustees;
- (b) unless they have attained the age of 16 years;
- (c) in circumstances where, had they already been a Trustee, they would have been disqualified;
- (d) unless they subscribe to the Statement of Beliefs set out in the schedule to the Memorandum;
- (e) unless their personal lifestyle, conduct and practice is consistent with the practice of the Statement of Beliefs and traditional biblical Christian standards of behaviour as set out in the Church Members' Handbook issued from time to time;
- (f) unless they are a member of one of the Congregations; and
- (g) unless they are an Elder or Deacon of one of the Congregations or are otherwise approved by one of the Congregations to be appointed a Trustee.

Employees

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

Induction and training of Trustees

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

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

Organisation and Management

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

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

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

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

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

Affiliations

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

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

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

Related Parties

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

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

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

Spen Valley Church (Charity No. 1173974)

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

Risk Management

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

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

OBJECTIVES AND ACTIVITIES**Objects**

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

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

Charity aims and activities

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

Advancement of the Christian Faith:

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

Relief of Hardship:

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

Grant-making policy

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

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

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

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

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

Public benefit

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

- public worship services held on Sundays and during the week, which comprise: preaching and teaching from the Bible; worship of God in the form of prayer and singing; presentations of Christian work undertaken by individuals and other Christian organisations;
- various youth meetings which include teaching from the Bible as well as organised activities appropriate to the age group;
- organised events aimed at introducing people to the Christian faith and the teachings found in the Bible and providing opportunities for further discussions and teaching. These events may be provided either free of charge or on a voluntary contribution basis where a modest charge is requested to recover some of the costs specific to that event. In these cases, no contributions are required from individuals experiencing financial hardship;
- training for people who are interested in being involved or working in Christian ministry. This involves practical experience within the Church as well as participation in internal and external training courses. Once training is complete, the individual may continue to be involved with the Church or may go to work in other churches or organisations; and

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

These activities benefit the public in various ways including:

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

Reserves policy

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

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

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

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

Investment Policy

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

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

ACHIEVEMENTS AND PERFORMANCE**Review of charitable activities in the year**

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

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

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

Dewsbury Evangelical Church

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

Individuals

- Following the resignation of our Pastor, Daniel Grimwade, on 31 December 2022 (who was on gardening leave until 31 March 2023), our Assistant Pastor took on more responsibility and was appointed Interim Pastor on 26 April 2023. After extensive discussion and prayer involving the whole membership, he was appointed as full-time Pastor on 30 September 2023.
- Our female ministry support assistant has continued to serve the church leading a women's Bible study, helping with youth work, supporting the pastor with the weekly Sunday ministry, and co-ordinating the volunteers who are involved with Sunday services. She was also involved with the considerable organisation for the Christmas events in 2022 and also shared the organisation and leadership of the annual young people's camp (MAD Camp) in July 2023.
- The church appointed a part-time church family worker for one year commencing in September 2022 at 15 hours per week. She liaises with and prays for families attending the church to identify any needs and support that would be helpful. The continuance of this post was reviewed and an unexpected gift from a local church that had recently closed enabled us to continue this post for a further 11 months. A small group of women has been invited to liaise and seek to continue this ministry when the appointment ends in July 2024.
- We continued to employ our outreach worker who made a number of contacts in the area and organised events to reach the local community. Church members volunteered and supported the Community Outreach Project in Dewsbury, aimed at supporting homeless people. The outreach worker resigned at the end of August 2023 to relocate in Dudley.

Activities and events

- We continued with our daytime Sharing Skills group, that provides women from the local community from a range of backgrounds and holding a variety of religious views with the opportunity to chat, seek advice, learn new skills and develop friendships. The group accepts referrals from the local authority and has participated in local authority initiatives. This group continues to meet under new leadership after the resignation of the outreach worker.
- The annual Christmas carol service was held on the apron of Dewsbury Town Hall followed by an invitation to an 'An all-age Nativity Service'. Members of the public received gift bags of seasonal baked goods, Christian literature, and colouring books for the children.
- The church has made grants and awards to various individuals, missionaries and organisations. We currently set aside a notional amount of 10% of our general fund income for this purpose. Missionaries are supported in Europe, Asia and other worldwide missions. Special collections were made for those suffering from floods in Pakistan and the earthquake in Turkey.
- Our main meeting continues with online options still available. Fellowship lunches were held after the morning service once every two months.
- The church enjoys the membership and fellowship of people whose personal and cultural origins include the UK and other countries such as Brazil, Congo, Iran, Jamaica, Kazakhstan, Nigeria, Pakistan, the Philippines and Poland.
- The church has continued to operate a wide range of youth clubs for all ages. We refer to these as Bible Explorers, Jolly Tots, Good News Club and Friday Club. The children and young adults who have attended these groups range in age from 3 to 20+. The activities normally centre on an element of study or explanation of the Bible and other activities ranging from quizzes to outdoor games, team activities and the occasional BBQ. The church minibus came to the end of its economic life and was sold. Transport is now reliant on parents and leaders.
- We have been encouraged by the large number of young people who are coming to these activities although numbers attending the Friday Good News Club for children of primary school age have been small but are increasing.
- MAD Camp (operated jointly by Mirfield Evangelical Church and Dewsbury Evangelical Church) is a youth camp for children aged 11-17 which is held for one week during the Summer at a campsite near Barmouth in Wales and continued again in 2023. This event is open to youth group attendees, the local community and other churches.
- A small group of members met fortnightly at Royd Court Christian Housing Scheme in Mirfield to support those who are house bound.

Grace Church Wakefield

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

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

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

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

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

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

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

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

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

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

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

Factors within and outside of the charity's control

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

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

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

Significant Events after September 2023

There were no significant events to report.

FINANCIAL REVIEW

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

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

Principal funding sources

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

Review of fundraising in the year

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

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

Review of expenditure

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

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

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

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

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

General Fund reserves

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

Review of investment performance

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

Plans for the future

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

DIRECTORS' RESPONSIBILITIES

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

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

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

CONCLUSIONS

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

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

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

APPROVAL OF THE ANNUAL REPORT

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

A handwritten signature in black ink, appearing to read 'Rachel Mason', written in a cursive style.

Rachel Mason
Trustee and Deacon

DEWSBURY EVANGELICAL CHURCH

FINANCIAL STATEMENTS

30 SEPTEMBER 2023

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Company Registration Number 08026724
Charity Number 1147142

DEWSBURY EVANGELICAL CHURCH

COMPANY REFERENCE AND ADMINISTRATIVE DETAILS

Status

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

Directors

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

Registered office

Central Offices
Central Street
Dewsbury
WF13 2LZ

Independent examiner

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

Bankers

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

DEWSBURY EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 30 September 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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

Purposes and activities

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

Achievements and performance

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

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

Financial review

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

Reserves policy

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

Plans for future periods

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

Reference and administrative details, advisors and directors

These are all specified on page 1.

DEWSBURY EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT (continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Structure, governance and management

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

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

Risk management

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

Trustees' responsibilities statement

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

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

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

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

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

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

M. Frost 20/03/2024

Mark Frost
Director

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

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

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

Wheawill & Sudworth Ltd 20/07/2024

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

DEWSBURY EVANGELICAL CHURCH**STATEMENT OF FINANCIAL ACTIVITIES (including summary income and expenditure account)****FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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

DEWSBURY EVANGELICAL CHURCH**BALANCE SHEET****30 SEPTEMBER 2023**

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

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

For the year ending 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with Section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

Nathan Senior - Director

 20/03/24

Company Registration Number: 08026724

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

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

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

a) Basis of preparation

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

b) Fund accounting

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

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

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

c) Incoming resources

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

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

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

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

d) Expenditure on charitable activities

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

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

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies (continued)

d) Expenditure on charitable activities (continued)

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

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

e) Depreciation

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

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

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

2 Other receipts

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

DEWSBURY EVANGELICAL CHURCH**NOTES TO THE FINANCIAL STATEMENTS (Continued)****FOR THE YEAR ENDED 30 SEPTEMBER 2023**

3 Administration costs	Unrestricted Funds	Restricted Funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Photocopier, printing, postage and stationery	901	86	987	1,269
Telephone	748	1,230	1,978	2,125
Licences, software and applications	2,525	624	3,149	2,374
Safeguarding costs	613	449	1,062	416
FIEC donations	2,702	-	2,702	2,516
Administrator costs	-	-	-	2,342
Advertising	-	263	263	154
Bank charges	63	58	121	144
Payroll processing	613	245	858	330
	<u>8,165</u>	<u>2,955</u>	<u>11,120</u>	<u>11,670</u>
4 Gift support payments				
Christian work – UK	5,925	-	5,925	5,525
Christian work – overseas	3,920	-	3,920	2,670
Hardship relief – UK	2,637	-	2,637	9,066
Hardship relief – overseas	2,590	-	2,590	8,788
	<u>15,072</u>	<u>-</u>	<u>15,072</u>	<u>26,049</u>
5 Governance costs				
Companies' House fee			13	13
Independent examiner fee			900	900
Legal fees			600	-
			<u>1,513</u>	<u>913</u>
6 Net incoming/(outgoing) resources for the year				
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 2023****7 Directors' remuneration**

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

8 Taxation

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

9 Tangible fixed assets

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

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

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

10 Prepayments and accrued income					2023	2022
					£	£
Accrued Gift Aid, interest and other income					2,002	3,832
Prepayments					3,165	2,640
					<u>5,167</u>	<u>6,472</u>
11 Creditors: Amounts falling due within one year					2023	2022
					£	£
Activity creditors					4,148	3,811
Accruals					2,853	2,422
					<u>7,001</u>	<u>6,233</u>
12 Unrestricted funds	At	Incoming	Resources	Funds	Unrealised	At
	1 October	Resources	Expended	Transfer	Gains/	30 September
	2022				(Losses)	2023
	£	£	£	£	£	£
General Funds						
General Fund	85,354	105,400	(83,264)	(40,695)	(100)	66,695
Total General Funds	<u>85,354</u>	<u>105,400</u>	<u>(83,264)</u>	<u>(40,695)</u>	<u>(100)</u>	<u>66,695</u>
Designated Funds						
Gift Fund – DEC	2,526	1,627	(10,276)	10,422	-	4,299
Gift Fund – GCW	4,503	494	(4,826)	5,683	-	5,854
Total Designated Funds	<u>7,029</u>	<u>2,121</u>	<u>(15,102)</u>	<u>16,105</u>	<u>-</u>	<u>10,153</u>
Total Unrestricted Funds	<u>92,383</u>	<u>107,521</u>	<u>(98,366)</u>	<u>(24,590)</u>	<u>(100)</u>	<u>76,848</u>

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

within unrestricted funds:

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

from/to restricted funds (see Note 13):

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

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

from restricted funds (see Note 13):

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

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

DEWSBURY EVANGELICAL CHURCH**NOTES TO THE FINANCIAL STATEMENTS (Continued)****FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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

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

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

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

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

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

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

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

DEWSBURY EVANGELICAL CHURCH**NOTES TO THE FINANCIAL STATEMENTS (Continued)****FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	2023 £	2022 £
14 Capital commitments		
Capital expenditure contracted but not provided in the accounts	-	-
	<u> </u>	<u> </u>
15 Constitution		
The company is limited by guarantee and registered as a charity. The liability of each member is limited to £1.		
16 Control of the company		
In the opinion of the directors, no one party controls the company.		
17 Post balance sheet events		
There have not been any significant new post balance sheet events.		

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

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

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

Wheawill & Sudworth Ltd 20/03/2024

D M Butterworth FCA
Wheawill & Sudworth Limited
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