

DEWSBURY EVANGELICAL CHURCH
(A Company Limited by Guarantee)

ANNUAL REPORT
Year Ended 30 September 2024

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	9
Financial review	12
Directors’ responsibilities	14
Conclusions	14
Approval of the Annual Report	14

COMPANY INFORMATION

Directors and Trustees

<i>Elders</i>	<i>Deacons</i>
Dewsbury Evangelical Church	
Martin Chamberlain (Retired 24/01/2024)	Alan Barker
Ian Evans	Paul Brook
Mark Frost	Jonathan Mason
Matthew Heaps (Appointed 18/11/2024)	Rachel Mason
Colin Mountain	Peter Murgatroyd
Nathan Senior	Deborah Tarrant
	John Tarrant
	Jake Wharton (Resigned 13/11/2023)
Grace Church Wakefield	
Ian Goodson	Richard Dixon
Jamie Mason (Appointed 10/12/2023)	Matthew Donnelly
Peter Mills	David Lloyd-Thompson
Governing Document	Memorandum and Articles of Association Dated 11 April 2012
Company Registration Number	8026724
Charity Registration Number	1147142
Registered Office	Central Offices, Central Street, Dewsbury, West Yorkshire WF13 2LZ
Independent Examiner	David Butterworth FCA Wheawill & Sudworth Chartered Accountants 35 Westgate, Huddersfield HD1 1PA
Bankers	CAF Bank Limited 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

DIRECTORS' REPORT

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Dewsbury Evangelical Church and Grace Church Wakefield

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

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

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

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

Directors and Trustees

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

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

Recruitment and appointment of new Trustees

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

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

No person may be appointed as a Trustee:

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

Employees

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

Induction and training of Trustees

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

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

Organisation and Management

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

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

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

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

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

Congregations

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

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

Affiliations

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

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

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

Related Parties*Spen Valley Church (Charity No. 1173974)*

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

Risk Management

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

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

OBJECTIVES AND ACTIVITIES**Objects**

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

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

Charity aims and activities

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

Advancement of the Christian Faith:

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

Relief of Hardship:

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

Grant-making policy

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

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

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

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

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

Public benefit

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

- public worship services held on Sundays and during the week, which comprise: preaching and teaching from the Bible; worship of God in the form of prayer and singing; presentations of Christian work undertaken by individuals and other Christian organisations;
- various youth meetings which include teaching from the Bible as well as organised activities appropriate to the age group;
- organised events aimed at introducing people to the Christian faith and the teachings found in the Bible and providing opportunities for further discussions and teaching. These events may be provided either free of charge or on a voluntary contribution basis where a modest charge is requested to recover some of the costs specific to that event. In these cases, no contributions are required from individuals experiencing financial hardship;

Public benefit (continued)

- training for people who are interested in being involved or working in Christian ministry. This involves practical experience within the Church as well as participation in internal and external training courses. Once training is complete, the individual may continue to be involved with the Church or may go to work in other churches or organisations; and
- the Church also makes grants:
 - to organisations or individuals who are involved in Christian work with comparable aims and objectives; and
 - to organisations or individuals in need of relief from hardship, whether due to personal circumstances or natural disasters.

These activities benefit the public in various ways including:

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

Reserves policy

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

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

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

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

Investment Policy

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

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

ACHIEVEMENTS AND PERFORMANCE

Review of charitable activities in the year

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

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

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

Dewsbury Evangelical Church

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

Individuals

- Our pastor continues to preach and teach in a variety of ways on Sundays and meets up with members of the church and non-Christians, encouraging and sharing the gospel with them. He was involved in plans for the Christmas events in 2023 and the annual young people's camp (MAD Camp) in July 2024. He also, together with volunteers, helps visit the sick in the church.
- Our female ministry support assistant has continued to serve the church, helping with youth work, supporting the pastor with the weekly Sunday ministry, and co-ordinating the volunteers who are involved with Sunday services. She was also involved with the considerable organisation for the Christmas events in 2023 and also shared the organisation and leadership of the annual young people's camp (MAD Camp) in July 2024.
- Our part-time church family worker continued to liaise with and pray for families, attending the church to identify any needs and support that would be helpful. Her role ended in July 2024 and a small group of men and women, led by the pastor, has been created to continue and develop the work she started.

Activities and events

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

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- The church ran a Nativity Service over Christmas for children and families as well as a Christmas Day service. We also ran a Christmas Community Fun Afternoon at our building and ran various crafts and activities.
 - We had two baptism services in the year. In October we baptised a teenager and a young woman, and in June we baptised a man in his late seventies.
 - The church has made grants and awards to various individuals, missionaries and organisations. We currently set aside a notional amount of 10% of our general fund income for this purpose. Missionaries are supported in the UK, Europe, Asia and other worldwide missions. Special collections were made for those suffering from the floods in Brazil, a Romanian who needed surgery on his hand, and for one of our supported missionaries.
 - Our main meeting continues with online options still available. Fellowship lunches were held after the morning service once every two months.
 - The church enjoys the membership and fellowship of people whose personal and cultural origins include the UK and other countries such as Congo, Iran, China, Jamaica, Kazakhstan, Nigeria, Pakistan, and the Philippines.
 - The church has continued to operate a wide range of youth clubs for all ages. We refer to these as Bible Explorers, Jolly Tots, Good News Club and Friday Club. The children and young adults who have attended these groups range in age from 3 to 20+. The activities normally centre on an element of study or explanation of the Bible and other activities ranging from quizzes to outdoor games, team activities and the occasional BBQ.
 - In September, due to the majority of the toddlers reaching school age, we stopped running Jolly Tots.
 - We have been encouraged by the large number of young people who are coming to these activities although numbers attending the Friday Good News Club for children of primary school age have been small but have increased over the year.
 - MAD Camp (operated jointly by Mirfield Evangelical Church ("MEC") and Dewsbury Evangelical Church) is a youth camp for children aged 11-17 which is held for one week during the Summer at a campsite near Barmouth in Wales and continued again in 2023. This event is open to youth group attendees, the local community and other churches. Historically, this activity has operated for many years as an unincorporated association overseen by various members of MEC and Dewsbury Evangelical Church (hence MaD Camp). In June 2024 the trustees of the Church voted to adopt this activity and to formally account for the related income and expenditure as a joint venture with MEC. The Trustees of MEC have also similarly agreed to be part of the joint venture at a separate meeting.

- A small group of members met fortnightly at Royd Court Christian Housing Scheme in Mirfield to support those who are housebound.
- A new ministry called 'Time For A Cuppa' was set up in September to reach elderly folk, particularly those who are lonely. They meet every second and fourth Tuesday morning at our building.

Grace Church Wakefield

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

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

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

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

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

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

Factors within and outside of the charity's control

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

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

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

Significant Events after September 2024

There were no significant events to report.

FINANCIAL REVIEW

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

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

Principal funding sources

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

Fund Changes

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

- The **Assistant Pastor Fund DEC** was set up to receive gifts in order to fund the training of an Assistant Pastor for Dewsbury Evangelical Church. Following the resignation of the previous pastor, Daniel Grimwade, the church's assistant pastor was offered and accepted the position of full-time pastor. Accordingly, since 1 October 2023, there has been no assistant pastor. The costs incurred during the year relate to some final costs relating to the previous assistant. This fund has now fulfilled its original purpose and is now **closed**.
- The **Assistant Pastor Fund GCW** was set up to receive gifts in order to fund the training of an Assistant Pastor/Trainee Worker for Grace Church Wakefield. During the year, the fund expenditure exceeded the available income and the resulting shortfall was met with a transfer from the Grace Church Wakefield Fund of £12,389. The assistant pastor at Grace Church Wakefield has recently been appointed to the position of joint full-time pastor. Accordingly, since 1 October 2024, there has been no assistant pastor. As a result, this fund has now fulfilled its original purpose and is now **closed** with effect from 30 September 2024.

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

Review of fundraising in the year

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

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

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

Review of expenditure

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

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

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

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

General Fund reserves

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

Review of investment performance

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

Plans for the future

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

DIRECTORS' RESPONSIBILITIES

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

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

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

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

CONCLUSIONS

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

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

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

APPROVAL OF THE ANNUAL REPORT

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

 06/05/25

Peter Murgatroyd
Trustee and Deacon

DEWSBURY EVANGELICAL CHURCH
FINANCIAL STATEMENTS
30 SEPTEMBER 2024

CONTENTS

	Page
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	7-16

Company Registration Number 08026724
Charity Number 1147142

DEWSBURY EVANGELICAL CHURCH

COMPANY REFERENCE AND ADMINISTRATIVE DETAILS

Status

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

Directors

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

Registered office

Central Offices
Central Street
Dewsbury
WF13 2LZ

Independent examiner

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

Bankers

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

DEWSBURY EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 30 September 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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

Purposes and activities

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

Achievements and performance

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

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

Financial review

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

Reserves policy

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

Plans for future periods

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

Reference and administrative details, advisors and directors

These are all specified on page 1.

DEWSBURY EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT (continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Structure, governance and management

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

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

Risk management

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

Trustees' responsibilities statement

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

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

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

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

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

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

M. Frost 6/5/25

Mark Frost
Director

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



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

7 May 2025

DEWSBURY EVANGELICAL CHURCH

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

FOR THE YEAR ENDED 30 SEPTEMBER 2024

		Unrestricted Funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Notes					
	Incoming resources				
	Donations and legacies				
	Donations	69,875	79,010	148,885	160,699
	Gift aid	15,404	12,087	27,491	26,067
2	Other income	3,003	7,185	10,188	1,927
	Income from investments				
	Interest receivable	1,341	1,346	2,687	1,737
	Total income and endowments	<u>89,623</u>	<u>99,628</u>	<u>189,251</u>	<u>190,430</u>
	Expenditure on charitable activities				
	Church activities:				
3	Ministry	57,058	52,876	109,934	162,973
	Worship	1,013	209	1,222	2,153
	Fellowship	1,071	1,570	2,641	1,627
	Outreach	700	1,034	1,734	4,465
	Youth work	879	7,591	8,470	1,540
4	Grant-making	15,438	3,510	18,948	15,072
	Building and maintenance	14,685	6,775	21,460	20,416
	Office administration	7,906	1,101	9,007	10,034
	Depreciation	1,546	330	1,876	8,415
	Loss on disposal of assets	-	-	-	100
5	Governance costs	964	-	964	1,513
	Total resources expended	<u>101,260</u>	<u>74,996</u>	<u>176,256</u>	<u>228,308</u>
	Net incoming/(outgoing) resources before transfers	<u>(11,637)</u>	<u>24,632</u>	<u>12,995</u>	<u>(37,878)</u>
13	Transfers between funds	6,295	(6,295)	-	-
6	Net incoming/(outgoing) resources	<u>(5,342)</u>	<u>18,337</u>	<u>12,995</u>	<u>(37,878)</u>
	Other recognised gains/(losses)				
	Foreign exchange gains/(losses)	(15)	-	(15)	(100)
	Reconciliation of funds				
	Total funds brought forward	76,848	690,797	767,645	805,623
	Total funds carried forward	<u>71,491</u>	<u>709,134</u>	<u>780,625</u>	<u>767,645</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 16 form part of these financial statements.

DEWSBURY EVANGELICAL CHURCH

BALANCE SHEET

30 SEPTEMBER 2024

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

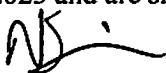
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 30 September 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

 06/05/25

Nathan Senior
Director

Company Registration Number: 08026724

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

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

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

a) Basis of preparation

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

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

b) Fund accounting

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

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

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

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

c) Joint ventures

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

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies (continued)

d) Incoming resources

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

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

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

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

e) Expenditure on charitable activities

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

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

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

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

f) Depreciation

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

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

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

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

2	Other income	Unrestricted funds	Restricted funds	Total	Total
		2024	2024	2024	2023
		£	£	£	£
	MaD Camp opening balance (see Note 13)	-	659	659	-
	MaD Camp fees (see Note 13)	-	4,566	4,566	-
	Use of facilities	109	-	109	753
	Room hire	490	1,360	1,850	986
	Sale of books	18	-	18	22
	Insurance claims	2,386	-	2,386	-
	Other receipts	-	600	600	166
		<u>3,003</u>	<u>7,185</u>	<u>10,188</u>	<u>1,927</u>
3	Ministry	Unrestricted Funds	Restricted Funds	Total	Total
		2024	2024	2024	2023
		£	£	£	£
	Staff salaries	49,477	44,077	93,554	139,098
	Social security costs*	1,559	1,734	3,293	6,382
	Pension costs	3,303	3,526	6,829	10,191
		<u>54,339</u>	<u>49,337</u>	<u>103,676</u>	<u>155,671</u>
	Employment costs	54,339	49,337	103,676	155,671
	Mobile phones and other expenses	1,923	1,836	3,759	4,435
	Training and staff development	796	1,703	2,499	2,867
		<u>57,058</u>	<u>52,876</u>	<u>109,934</u>	<u>162,973</u>

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

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

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

5	Governance	Unrestricted Funds	Restricted Funds	Total	Total
		2024	2024	2024	2023
		£	£	£	£
	Compliance costs	48	-	48	13
	Independent examination	900	-	900	900
	Legal and professional costs	-	-	-	600
	Other governance costs	16	-	16	-
		<u>964</u>	<u>-</u>	<u>964</u>	<u>1,513</u>
6	Net incoming/(outgoing) resources for the year	Unrestricted Funds	Restricted Funds	Total	Total
		2024	2024	2024	2023
		£	£	£	£
	This is stated after charging:				
	Accountancy fees	900	-	900	900
		<u>900</u>	<u>-</u>	<u>900</u>	<u>900</u>

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.

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

9 Tangible fixed assets

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

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

10 Prepayments and accrued income	2024	2023
	£	£
Accrued Gift Aid, interest and other income	6,881	2,002
Prepayments	2,709	3,165
	<u>9,590</u>	<u>5,167</u>
11 Creditors: Amounts falling due within one year	2024	2023
	£	£
Activity creditors	1,596	4,148
Accruals	1,885	2,853
	<u>3,481</u>	<u>7,001</u>

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

13 Fund transfers	2024	2023
	£	£

The following transfers were made from the General Fund:

(a) within unrestricted funds:

to the Gift Fund – DEC* [‡]	8,601	10,422
--------------------------------------	-------	--------

(b) to or from restricted funds (See Note 14):

to the Outreach Worker Support Fund	-	7,680
to the Assistant Pastor Fund – DEC*	104	22,593
from the Gift Fund – DEC to the Restricted Gift Fund – DEC	435	-

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

(c) from restricted funds (See Note 14):

from the Grace Church Wakefield Fund to the Gift Fund – GCW [‡]	8,271	5,683
--	-------	-------

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

14 Restricted funds	At 1 October 2023 £	Incoming Resources £	Resources Expended £	Funds Transfer £	Revaluation Reserve £	At 30 September 2024 £
Dewsbury Church:						
Restricted Gift Fund	-	2,179	(2,073)	435	-	541
Assistant Pastor Fund DEC	220	-	(324)	104	-	-
Outreach Worker Support Fund	5,606	126	(46)	-	-	5,686
Property Fund	500,000	-	-	-	-	500,000
Grace Church Wakefield:						
Grace Church Wakefield Fund	26,332	85,729	(48,103)	(63,958)	-	-
Restricted Gift Fund	-	-	(1,437)	1,437	-	-
Assistant Pastor Fund GCW	-	-	(15,250)	15,250	-	-
Eastmoor Church:						
Eastmoor Church Fund	3,639	5,858	(3,241)	-	-	6,256
Eastmoor Pastor Support	25,000	511	-	-	-	25,511
Eastmoor Property Fund	130,000	-	-	-	-	130,000
Other funds:						
MaD Camp fund	-	5,225	(4,522)	-	-	703
	<u>690,797</u>	<u>99,628</u>	<u>(74,996)</u>	<u>(46,732)</u>	<u>-</u>	<u>668,697</u>

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

14 Restricted Funds (continued)

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

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

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

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

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

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

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

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

DEWSBURY EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

14 Restricted Funds (continued)

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

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

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

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

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

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

	2024	2023
	£	£
15 Capital commitments		
Capital expenditure contracted but not provided in the accounts	-	-
	<hr/>	<hr/>

DEWSBURY EVANGELICAL CHURCH**NOTES TO THE FINANCIAL STATEMENTS (Continued)****FOR THE YEAR ENDED 30 SEPTEMBER 2024****16 Constitution**

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

The liability of each member is limited to £1.

17 Control of the company

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

18 Post balance sheet events

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

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

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

Responsibilities and basis of report

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

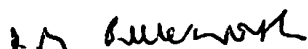
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Independent examiner's statement

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
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4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



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

7 May 2025