THE BESOM IN TAUNTON

England & Wales · Charity number 1152511

Details

Status	Registered
Legal form	Charitable company
Company number	08500773
Registered	2013-06-20
Register	View on the Charity Commission register

Contact

Address	C/O St James Church St James Street Taunton Somerset TA1 3ED
Phone	07432629444
Email	besomtaunton@googlemail.com
Website	www.tauntonbesom.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ('OBJECTS') ARE THE RELIEF OF POVERTY, SUFFERING, SICKNESS AND DISTRESS, THE ADVANCEMENT OF EDUCATION, THE ADVANCEMENT OF THE CHRISTIAN RELIGION AND THE ADVANCEMENT OF SUCH PURPOSES THAT ARE CHARITABLE IN ACCORDANCE WITH ENGLISH LAW.

Activities: The Besom in Taunton is a charity which helps Christians go out and serve their community. It provides links between social agencies and churches, so that those who are in need can be reached by those who feel called to serve.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty
- **Who:** Elderly/old People, People With Disabilities, The General Public/mankind

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Geography

- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£36,984	£28,339	-	-
2024-09-30	£33,199	£34,305	-	-
2023-09-30	£38,842	£36,955	-	-
2022-09-30	£28,589	£27,306	-	-
2021-09-30	£33,008	£31,361	-	-

Trustees

Name	Role	Appointed
Andrew Edwards		2025-11-17
Elaine Fenton		2021-07-07
Martin Sumpter		2025-11-17

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THE BESOM IN TAUNTON

England & Wales - Charity number 1152511

Accounts

CHARITY REGISTERED NUMBER: 1152511

COMPANY REGISTERED NUMBER: 8500773

THE BESOM IN TAUNTON LIMITED

STATEMENT OF ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The Besom in Taunton
Directors and Trustees' Annual Report

1st October 2024 – 30th September 2025

Registered address:
St James Church
St James Street
Taunton
Somerset TA1 1JS

Contents

1 Structure, Governance and Management

2 Review of Activities, Achievements and Performance

3 Income, Expenditure and Reserves.

4 Compliance with Safeguarding Regulations

5 Trustees Responsibilities

Annex – Referring Agencies

1. Structure, Governance and Management

The Besom in Taunton ('the Besom') is registered as charity no. 1152511 with the Charity Commission for England and Wales. It is a private company limited by guarantee, as defined by the Companies Act 2006, company no. 8500773.

Governing Document

The governing document of the Besom, '*Memorandum and Articles of Association of The Besom in Taunton*' dated 18th April 2013, was updated during the year. On 15 September 2025 the members agreed to revise the governing document such that a trustee should not serve a continuous term of more than five years (clause 30), with revised provisions to cover the appointment of trustees to ensure the minimum number of trustees remains in office (clause 31).

The updated governing document, '*Articles of Association of The Besom in Taunton*' dated 3rd October 2025, was accepted by Companies House on 8th October 2025.

The trustees, who are also directors of the Besom for the purposes of the Companies Act 2006, ('the trustees') present this report for the period 1st October 2024 to 30th September 2025.

Objectives

The Besom's objectives are the relief of poverty, suffering, sickness and distress, the advancement of education and the advancement of the Christian religion.

Trustees

Trustees are normally appointed by ordinary resolution at a general meeting. Alternatively, the trustees may recommend a person for election to serve as a trustee until the next annual general meeting.

The trustees met on four occasions during the year. The trustees who served during 2024-25 were:

Mr Jeremy Gainsford (Chair)
Mrs Elaine Fenton
Mr Roger Habgood
Mr Mark Turner

Jeremy Gainsford, Roger Habgood and Mark Turner retired as trustees (by rotation) with effect from 17th November 2025. The trustees going forward are:

Mr Andrew Edwards (Chair)
Mrs Elaine Fenton
Mr Martin Sumpter

Management

The day-to-day operation of the Besom is managed by a group ('core team') who deal with all referrals. Additional help is obtained from a pool of volunteers ('time givers').

The trustees, core team and time givers all give their time free of charge to the Besom, to help those in need in the area covering Taunton, Wellington and Bridgwater in Somerset. The Besom's income comes exclusively from donations from local churches, organisations and individuals.

Risk Management

The trustees actively review the major risks which the Besom faces on a regular basis and believe that the reserves policy combined with the annual review of the controls over the key financial systems provides sufficient resources in the event of adverse conditions. The trustees also review other operational and business risks and have established systems to mitigate significant risks.

Public Benefit

The trustees have noted the Charity Commission's published guidance on the public benefit requirement under the Charities Act 2011. The Besom carries out a range of activities in accordance with its objectives, and the trustees consider that the activities described below provide benefit to those in need in Taunton and surrounding areas, as well as to those who contribute to the Besom.

2. Review of Activities, Achievements and Performance

The main areas of work currently carried out by the Besom are:

- The collection of donated furniture
- The renovation of furniture
- The delivery of furniture to those in need
- The provision of 'home starter packs'
- Project work comprising household clearance, gardening, interior decorating and small DIY jobs

The Besom works on a referral system so that people in need are referred to the Besom by a recognised organisation such as those listed at the appendix.

Furniture is collected and delivered using the Besom's van. The number of individual deliveries in 2024-25 was comparable with the previous year, at 199, although the number of furniture items that were delivered increased from 772 to 916. Conversely, fewer items were collected; this resulted in a reduction in the number of donated items held in the warehouse at the year end.

147 home starter packs were supplied to individuals and families during the year, compared with 128 in 2023-24. However starter pack expenditure was significantly lower, due to limiting the number of microwave ovens supplied each month to five, and also by bulk purchasing of these expensive items.

During 2024-25, a total of 14 projects were carried out, compared with 17 in the previous year. Teams of time givers came together to work on projects from a range of local churches. Two gardening projects were also carried out by teams of young adults from Awaken, a

community for those aged 18-30 from different churches in and around Taunton. In addition, a team from Youth with a Mission (YWAM) in Mexico worked on a decorating project while they were in the UK.

3. Income and Expenditure

Net income[1] for the 2024-25 financial year was £36,984 (2023-24 £33,199)
Total expenditure for the same period was £28,339 (2023-24 £34,305)
Leaving an increase in funds carried forward of £8,645 (2023-24 deficit £1,106)

Reserves
At the end of the year the charity's cash reserves totalled £31,701 (bank funds net of restricted funds) (2024 £21,881). The trustees consider a general reserve of £7,000 to be adequate, together with a reserve towards the purchase of a replacement van of £12,000 (2024 £9,600).

4 Compliance with Safeguarding Regulations

New time givers are required to provide details of two referees, one of which must be from a church leader. New regular time givers also go through an induction period, in whichever role they are taking on with Besom, and are part of a review before being approved. Those who have regular contact with recipients, eg the van team, undergo a basic DBS check and must provide evidence of receiving recent safeguarding training or undertake it online.

All the trustees, core team and existing van and starter pack delivery team members also undergo basic DBS checks and are required to meet the safeguarding training requirements.

5 Statement of Trustees responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing the financial statements, the trustees are required to:-

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates which are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures which must be disclosed and explained in the financial statements;

- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable charities regulations. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed Declaration of Trustees:

Signed ..... Trustee Dated: 19/01/2026

Print Name Trustee

Annex – Referring agencies

Adult Community Mental Health Service Team - Mental Health & Learning Disabilities Directorate
Arc
Beech Primary School Wellington – Safeguarding & Child Protection
Citizens Advice Taunton
Foundation House Mental Health Trust
HM Prison & Probation Services - Taunton Probation
Julian House - Domestic Abuse Casework Team
Homes in Sedgemoor – Housing Advice Team
LiveWest – Tenancy Sustainment
Mind in Somerset
Mineva School – Safeguarding & Domestic Abuse
NHS Somerset – Taunton & Minehead
NHS – Urgent Care Hub
ROC
Safe Families
Somerset Council –

- Arrears Management
- Children's Social Care - Taunton Wider Safeguarding Team
- Children's Social Care – Prevention
- Children's Social Care – Safeguarding
- Community Agents / Village Agents
- Debt & Benefit Care
- Displaced People Service – Resettlement Team
- Health Visitors - Public Health Nursing Team
- High Intensity User Agent Team
- Homeless Care
- Housing Team
- Rough Sleepers Initiative
- Safeguarding
- Sheltered Housing
- Tenancy/Estates Management
- Tenancy Sustainment

Village Agents
Somerset Foundation Trust - Mental Health Housing Team – Urgent Care Hub
The Hope Centre Minehead - Domestic Abuse Caseworker Team
YMCA – Dulverton Group

The Besom in Taunton
c/o St James Church
St James Street
Taunton
TA1 1JS

Telephone
07432 629444 – General enquiries, including donations
07432 629435 – Referrals

Email
besomtaunton@gmail.com

Website
www.tauntonbesom.org.uk

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BESOM IN TAUNTON LIMITED

I report to the trustees on my examination of the accounts of the above charity for the year ended 30 September 2025 as set out on the following pages.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

J. N. Hilton

John Hilton
Chartered Accountant
Taunton
Somerset

Dated 19/1/2026

THE BESOM IN TAUNTON LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Note	2025 Unrestricted Funds	2025 Restricted Funds	2025 Total Funds	2024 Unrestricted Funds	2024 Restricted Funds	2024 Total Funds
Income							
Donations and Legacies		19,987	15,237	35,224	14,086	16,960	31,046
Gift Aid tax refunds		1,288	0	1,288	1,523	250	1,773
Investment income : Bank Interest		472		472	380		380
		21,747	**15,237**	**36,984**	**15,989**	**17,210**	**33,199**
Expenditure							
Charitable Activities	3	7,426	20,913	28,339	11,438	22,867	34,305
Total Expenditure		**7,426**	**20,913**	**28,339**	**11,438**	**22,867**	**34,305**
Net Income /(Expenditure		**14,321**	**-5,676**	**8,645**	**4,551**	**-5,657**	**-1,106**
Transfer between funds		-5,151	5,151		-6,264	6,264	
Total Funds B/Fwd		30,417	1,280	31,697	32,130	673	32,803
Total funds carried forward		**39,587**	**755**	**40,342**	**30,417**	**1,280**	**31,697**

THE BESOM IN TAUNTON LIMITED
BALANCE SHEET AT 30 SEPTEMBER 2025

	Note	2025 £	2025 £	2024 £	2024 £
Tangible Fixed Assets					
Motor Van	4		407		509
Current Assets					
Debtors	5	6,726		6,623	
Unused Starter Packs		990		1,405	
Bank Deposit Account	6	28,866		18,403	
Bank Current Account	6	3,590		4,758	
		40,172		31,188	
Current Liabilities					
Amounts falling due Within 1 Year		238			
Net Current Assets			**39,935**		**31,188**
Total Assets less Current Liabilities			**40,342**		**31,697**
Funds of the Charity					
Restricted funds	7		755		1,280
Van reserve	9		12,000		9,600
Unrestricted Funds			27,587		20,817
			40,342		**31,697**

Trustees responsibilities in relation to financial statements.

Charity Law requires the Trustees to prepare financial statements for each financial year which comply with the regulations set out in the Charities Act 2011.

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the trustees

Signed ..... Trustee

Print Name Trustee

Dated: 19/01/2026

THE BESOM IN TAUNTON LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. BASIS OF PREPARATION

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 16 July 2014, and with the Charities Act 2011.

1.2 Going Concern

There are no material uncertainties related to events or conditions that would cast significant doubt on the charity's ability to continue as a going concern.

2. ACCOUNTING POLICIES

2.1 Income

Recognition of income.

Income is included in the Statement of Financial Activities when:

- The charity becomes entitled to the funds or resources
- It is more likely than not that the trustees will receive the income or resources, and
- The monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP. Note 3 to the accounts refers to offsetting Besom Insurance arrangements.

Grants and Donations

The general income criteria in paragraphs 5.10 to 5.12 of FES102 SORP are applied in recognising grants and donations.

Debtors and Prepayments

Gifts and Offerings are recognised when received by or on behalf of the charity.
Gift aid tax refunds are recognised on a receivable basis.
Gift aid receivable is included in income when there is a valid declaration from the donor.
Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Volunteer help

The value of any voluntary help received is not included in the accounts. The activities of volunteers are described in the trustees annual report.

Expenditure

Expenditure is included on an accruals basis. Charitable expenditure are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

2.2 Expenditure and Liabilities

Liability recognition

Liabilities are recognised when there is a reasonably certain obligation to pay out resources, and the amount of the obligation can be measured with reasonable certainty.

2.3 **The Funds and assets of the Charity**

Funds held by the charity are:

Unrestricted Funds

These are funds that are not subject to any restrictions regarding their use and are available for application within the charitable objects for the general purposes of the charity.

Restricted Income Funds

These are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for particular purposes.

Tangible fixed assets of the charity.

Tangible fixed assets are capitalised if they can be used for more that one year, and cost at least £1,000.

3. EXPENDITURE

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
General costs	3,201		3,201	2,721
Crisis Food Boxes			0	0
Seasonal Hampers		45	45	155
Starter Packs		6,275	6,275	10,205
Microwaves		1,840		
Projects	267		267	473
Warehouse		12,752	12,752	16,712
Van costs	1,909		1,909	1,635
Van Depreciation	102		102	127
Website	192		192	106
Charitable Donations	1,338		1,338	1,811
Insurance	417		417	359
	7,426	**20,913**	**26,499**	**34,305**

Donations greater than £1,000

Contribution to the Besom Network (charity No 1192800) £1,288 (2024 £1,511).

4. Tangible Fixed Assets

	2025	2024
	£	£
Motor Van - Cost	5,920	5,920
Accumulated Depreciation B/Fwd	5,411	5,284
Depreciation charged in year	102	127
Total Depreciation	5,513	5,411
Net Book Value	**407**	**509**

5. Debtors and Prepayments

	2025	2024
	£	£
Warehouse rental Deposit	3,100	3,100
Prepayments	3,626	3,261
Gift Aid refunds Due		262
	6,726	6,623

6. Bank Accounts

	2025	2024
	£	£
HSBC Deposit Account	28,866	18,403
HSBC Current Account	3,590	4,758
	32,456	23,161

7. Restricted Funds

	Fund Balances B/Fwd £	Income £	Expenditure £	Transfers between Funds £	Fund Balances C/Fwd £
Seasonal Hampers	30	110	-45		95
Starter Packs		3,006	-6,275	3,269	0
Microwaves	1,250	1,250	-1,840		660
Warehouse		10,871	-12,752	1,881	0
	1,280	**15,237**	**-20,913**	**5,151**	**755**
General Fund	30,417	21,747	-7,426	-5,151	39,587
Funds Balances C/Fwd	**31,697**	**36,984**	**-28,339**	**0**	**40,342**

The fund balances at the start and end of the year are included in the HSBC bank accounts.

8. Payments to Trustees

The charity insurance policy includes trustees indemnity insurance.
No trustee or any person or persons known to be connected to them has received remuneration or other benefit either directly or indirectly from the charity.

Many goods and services are purchased by volunteers and trustees, and subsequently reimbursed by the charity.
The following trustees' reimbursements were paid for the year ending 30 September 2024.

	2025 £	2024 £	
Jeremy Gainsford	827	1,078	Starter Pack Produce and Project expenses
Mark Turner	412	7,701	Starter Pack Provisions and fuel
Elaine Fenton	15	1,240	Starter Packs

9. Van reserve

The trustees set aside £2400 per year from reserves towards the replacement cost of the van. Funds for this discretionary reserve are held as part of the bank balances. The reserve value at 30 September 2025 is £12,000 (2024 £9,600).

10. Long term obligations.

The Charity holds a lease for the rental of a warehouse in Taunton.
The lease is a full repairing lease. Annual rentals of £11,520 are currently payable, and the lease expires on 5 September 2026.
At the termination of the lease some remedial work will be required. The trustees are, at present, unable to assess the cost of this work.

THE BESOM IN TAUNTON

England & Wales - Charity number 1152511

Accounts

CHARITY REGISTERED NUMBER: 1152511

COMPANY REGISTERED NUMBER: 8500773

THE BESOM IN TAUNTON

STATEMENT OF ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Besom in Taunton
Directors and Trustees' Annual Report

1st October 2023 – 30th September 2024

Registered address:
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1. Structure, Governance and Management

The Besom in Taunton ('the Besom') is registered as charity no. 1152511 with the Charity Commission for England and Wales. It is a private company limited by guarantee, as defined by the Companies Act 2006, company no. 8500773.

Governing Document

The Besom is controlled by its governing document, '*Memorandum and Articles of Association of The Besom in Taunton*' dated 18th April 2013. The trustees administer the Besom and meet on a regular basis throughout the year.

The trustees, who are also directors of the Besom for the purposes of the Companies Act 2006, ('the trustees') present this report for the period 1st October 2023 to 30th September 2024.

Objectives

The Besom's objectives are the relief of poverty, suffering, sickness and distress, the advancement of education and the advancement of the Christian religion.

Trustees

Trustees are normally appointed by ordinary resolution at a general meeting. Alternatively, the trustees may recommend a person for election to serve as a trustee until the next annual general meeting.

The trustees met on four occasions during the year. The trustees who served during 2023-24 were:

Mr Roger Habgood (Chair)
Mr Jeremy Gainsford
Mrs Elaine Fenton
Mr Mark Turner (Treasurer)

Roger Habgood retired as Chair of the trustees with effect from 18th November 2024; he remains a trustee. Jeremy Gainsford was appointed as Chair from the same date.

Management

The day-to-day operation of the Besom is managed by a group ('core team') who deal with all referrals. Additional help is obtained from a pool of volunteers ('time givers').

The trustees, core team and time givers all give their time free of charge to the Besom, to help those in need in the area covering Taunton, Wellington and Bridgwater in Somerset. The Besom's income comes exclusively from donations from local churches, organisations and individuals.

Risk Management

The trustees actively review the major risks which the Besom faces on a regular basis and believe that the reserves policy combined with the annual review of the controls over the key financial systems provides sufficient resources in the event of adverse conditions. The

trustees also review other operational and business risks and have established systems to mitigate significant risks.

Public Benefit

The trustees have noted the Charity Commission's published guidance on the public benefit requirement under the Charities Act 2011. The Besom carries out a range of activities in accordance with its objectives, and the trustees consider that the activities described below provide benefit to those in need in Taunton and surrounding areas, as well as to those who contribute to the Besom.

2. Review of Activities, Achievements and Performance

The main areas of work currently carried out by the Besom are:

- The collection of donated furniture
- The renovation of furniture
- The delivery of furniture to those in need
- The provision of 'home starter packs'
- Project work comprising household clearance, gardening, interior decorating and small DIY jobs

The Besom works on a referral system so that people in need are referred to the Besom by a recognised organisation such as those listed at the appendix.

Furniture is collected and delivered using the Besom's van. The number of individual deliveries in 2023-24 was comparable with the previous year, at 193, although the number of furniture items that were delivered increased from 733 to 772. Conversely, fewer items were collected; this resulted in a reduction in the number of donated items held in the warehouse at the year end.

128 home starter packs were supplied to individuals and families during the year, compared with 134 in 2022-23, and starter pack expenditure was correspondingly lower.

During 2023-24, a total of 12 projects were carried out, compared with 17 in the previous year. This is a reflection of a shortage of people willing to give their time in this way. Two gardening projects were carried out during summer evenings by teams of young adults from Awaken, a community for those aged 18-30 from different churches in and around Taunton.

Exceptional expenditure was incurred during the year for repairs to the roof of the warehouse, as well as the purchase of additional shelving.

3. Income and Expenditure

Net income[1] for the 2023-24 financial year was £33,199 (2022-23 £32,715)
Total expenditure for the same period was £34,305 (2022-23 £30,828)
Leaving a decrease in funds carried forward of £1,106 (2022-23 surplus £1,887)

Reserves
At the end of the year the charity's cash reserves totalled £21,881 (bank funds net of restricted funds) (2023 £28,313). The trustees consider a general reserve of £7,000 (2023 £5,000) to be adequate, together with a reserve towards the purchase of a replacement van of £9,600 (2023 £7,200).

4 Compliance with Safeguarding Regulations

New time givers are required to provide details of two referees, one of which must be from a church leader. New regular time givers also go through an induction period, in whichever role they are taking on with Besom, and are part of a review before being approved. Those who have regular contact with recipients, eg the van team, undergo a basic DBS check and must provide evidence of receiving recent safeguarding training or undertake it online.

All the trustees, core team and existing van and starter pack delivery team members also undergo basic DBS checks and are required to meet the safeguarding training requirements.

5. Statement of Trustees responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing the financial statements, the trustees are required to:-

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates which are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures which must be disclosed and explained in the financial statements;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

[1] Excluding £9,231 which was received from the other Besoms in the UK, and paid out on their behalf for the annual insurance premiums for the Besom Network.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable charities regulations. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed Declaration of Trustees:

Signed ..... Trustee Dated: 29/3/25

Print Name Trustee

MARK TURNER

Annex – Referring agencies

Acorns Children's Centre – Health Visitors Centre
Adult Community Mental Health Service Team - Mental Health & Learning Disabilities Directorate
Age Concern UK
Arc
Beech Primary School Wellington – Safeguarding & Child Protection
Citizens Advice Taunton
Christians Against Poverty – Taunton
Creech St Michael Medical Centre
Foundation House Mental Health Trust
HM Prison & Probation Services - Taunton Probation
South West & Central Division
Julian House - Domestic Abuse Casework Team
Homes in Sedgemoor – Housing Advice Team
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Musgrove Hospital Services
NHS Somerset – Taunton & Minehead
NHS – Urgent Care Hub
ROC
Safe Families
Sedgemoor District Council
Somerset Council –

- Arrears Management
- Children's Social Care - Taunton Wider Safeguarding Team
- Children's Social Care – Prevention
- Children's Social Care – Safeguarding
- Community Agents / Village Agents
- Debt & Benefit Care
- Displaced People Service – Resettlement Team
- Health Visitors - Public Health Nursing Team
- High Intensity User Agent Team
- Homeless Care
- Housing Team
- Rough Sleepers Initiative
- Safeguarding
- Sheltered Housing
- Tenancy/Estates Management
- Tenancy Sustainment

Village Agents
Somerset Foundation Trust - Mental Health Housing Team – Urgent Care Hub
Taunton Team Chaplaincy
Taunton Food Bank
The Hope Centre Minehead - Domestic Abuse Caseworker Team
The Nelson Trust
The YOU Trust
YMCA – Dulverton Group

The Besom in Taunton
c/o St James Church
St James Street
Taunton
TA1 1JS

Telephone
07432 629444 – General enquiries, including donations
07432 629435 – Referrals

Email
besomtaunton@gmail.com

Website
www.tauntonbesom.org.uk

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BESOM IN TAUNTON

I report to the trustees on my examination of the accounts of the above charity for the year ended 30 September 2024 as set out on the following pages.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

· the accounting records were not kept in accordance with section 130 of the Charities Act; or
· the accounts did not accord with the accounting records; or
· the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

J. N. Hilton

John Hilton
Chartered Accountant
Taunton
Somerset

Dated 29/3/2025

THE BESOM IN TAUNTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Note	2024 Unrestricted Funds	2024 Restricted Funds	2024 Total Funds	2023 Unrestricted Funds	2023 Restricted Funds	2023 Total Funds
Income							
Donations and Legacies		14,086	16,960	31,046	16,687	16,005	32,692
Gift Aid tax refunds		1,523	250	1,773			0
Investment income : Bank Interest		380		380	23		23
		15989	**17210**	**33199**	**16710**	**16005**	**32715**
Expenditure							
Charitable Activities	3	11,438	22,867	34,305	15,269	15,559	30,828
Total Expenditure		**11,438**	**22,867**	**34,305**	**15,269**	**15,559**	**30,828**
Net Income /(Expenditure		**4,551**	**-5,657**	**-1,106**	**1,441**	**446**	**1,887**
Transfer between funds		-6,264	6,264				
Total Funds B/Fwd		32,130	673	32,803	30,689	227	30,916
Total funds carried forward		**30,417**	**1,280**	**31,697**	**32,130**	**673**	**32,803**

THE BESOM IN TAUNTON
BALANCE SHEET AT 30 SEPTEMBER 2024

	Note	2024 £	2024 £	2023 £	2023 £
Tangible Fixed Assets					
Motor Van	4		509		636
Current Assets					
Debtors	5	6,623		3,182	
Unused Starter Packs		1,405			
Bank Deposit Account	6	18,403		22,022	
Bank Current Account	6	4,758		6,963	
Total Current Assets			31,188		32,167
Total Assets			**31,697**		**32,803**
Funds of the Charity					
Restricted funds	7		1,280		673
Van reserve	9		9,600		7,200
Unrestricted Funds			20,817		24,930
			31,697		**32,803**

Trustees' responsibilities in relation to financial statements.

Charity Law requires the Trustees to prepare financial statements for each financial year which comply with the regulations set out in the Charities Act 2011.

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the trustees:

Signed ..... Trustee Date 29/3/25

Print Name MARK TURNER

THE BESOM IN TAUNTON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. BASIS OF PREPARATION

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 16 July 2014, and with the Charities Act 2011.

1.2 Going Concern

There are no material uncertainties related to events or conditions that would cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view. Some accruals and prepayments are included in the current year which had not previously been recognised.
By making these adjustments £262 has been added to charity income, and expenditure this year has been reduced by £3,178.

1.4 Changes to accounting estimates.

Goods purchased in the year but not distributed by 30 September 2024 have been included at the Trustees valuation of £1,045. This represents a change in the accounting policy from previous years where undistributed purchased goods were not recognised.

1.5 Material prior year errors

These accounts have been prepared with the inclusion of all material adjustments to ensure revenues and expenses are recognised to the period in which they relate. This is a change to the basis of preparation adopted in previous years. It includes adjustments for stocks (£1,405), prepaid expenses (£3,178) and accrued income (£262). (3.47 FRS 103 SORP).
Income and expenditure in the comparative period have been recategorised to better reflect the restricted/unrestricted nature of those transactions.

2. ACCOUNTING POLICIES

2.1 Income

Recognition of income.

Income is included in the Statement of Financial Activities when:

- The charity becomes entitled to the funds or resources
- It is more likely than not that the trustees will receive the income or resources, and

- The monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP. Note 3 to the accounts refers to offsetting Besom Insurance arrangements.

Grants and Donations

The general income criteria in paragraphs 5.10 to 5.12 of FES102 SORP are applied in recognising grants and donations.

Debtors and Prepayments

Gifts and Offerings are recognised when received by or on behalf of the charity.
Gift aid tax refunds are recognised on a receivable basis.
Gift aid receivable is included in income when there is a valid declaration from the donor.
Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Volunteer help

The value of any voluntary help received is not included in the accounts. The activities of volunteers are described in the trustees annual report.

Expenditure

Expenditure is included on an accruals basis. Charitable expenditure are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

2.2 Expenditure and Liabilities

Liability recognition

Liabilities are recognised when there is a reasonably certain obligation to pay out resources, and the amount of the obligation can be measured with reasonable certainty.

2.3 The Funds and assets of the Charity

Funds held by the charity are:

Unrestricted Funds

These are funds that are not subject to any restrictions regarding their use and are available for application within the charitable objects for the general purposes of the charity.

Restricted Income Funds
These are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for particular purposes.

Tangible fixed assets of the charity.

Tangible fixed assets are capitalised if they can be used for more that one year, and cost at least £1,000.

3. EXPENDITURE

	2024 Unrestricted Funds	2024 Restricted Funds	2024 Total Funds	2023 Total Funds
	£	£	£	£
General costs	2,722		2,721	2,372
Crisis Food Boxes			0	2,941
Seasonal Hampers		155	155	202
Starter Packs	4,205	6,000	10,205	12,412
Projects	473		473	694
Warehouse		16,712	16,712	8,212
Van costs	1,635		1,635	2,158
Van Depreciation	127		127	159
Van Reserve			0	
Website	106		106	163
Charitable Donations	1,811		1,811	1,014
Insurance	359		359	501
	11,438	**22,867**	**34,305**	**30,828**

The charity received £9,231 (2023 £6,127) in insurance premiums from other Besom charities in the UK. This is passed on without deduction to the insurers. The income and expenditure records show the net position, and the cost of insurance for this charity only.

Donations greater than £1,000.

Contribution to the Besom Network (charity no. 1192800) £1,511 (2023 £914).
Three donations of £100 each were made to The Taunton Foodbank. (2023 £100)
Roger Habgood is chair of trustees at the Besom Network charity.

4. Tangible Fixed Assets

	2024	2023
	£	£
Motor Van - Cost	5,920	5,920
Accumulated Depreciation B/Fwd	5,284	5,125
Depreciation charged in year	127	159
Total Depreciation	5,411	5,284
Net Book Value	**509**	**636**

5. Debtors and Prepayments

	2024	2023
	£	£
Warehouse rental Deposit	3,100	3,100
Prepayments	3,261	82
Gift Aid refunds Due	262	
	6,623	3,182

6. Bank Accounts

	2024	2023
	£	£
HSBC Deposit Account	18,403	22,022
HSBC Current Account	4,758	6,963
	23,161	28,985

7. Restricted Funds

Current Financial Year

	Fund Balances B/Fwd £	Income £	Expenditure £	Transfers between Funds £	Fund Balances C/Fwd £
Seasonal Hampers	35	150	-155		30
Starter Packs		6,000	-6,000		0
Microwaves		1,250	0		1,250
Warehouse	638	9,810	-16,712	6,264	0
	673	**17,210**	**-22,867**	**6,264**	**1,280**
General Fund	32,130	15,989	-11,438	-6,264	30,417

The fund balances at the start and end of the year are included in the HSBC bank accounts.

8. Payments to Trustees

The charity insurance policy includes trustees indemnity insurance.
No trustee or any person or persons known to be connected to them has received remuneration or other benefit either directly or indirectly from the charity.

Many goods and services are purchased by volunteers and trustees, and subsequently reimbursed by the charity.
The following trustees' reimbursements were paid for the year ending 30 September 2024.

	2024 £	
Jeremy Gainsford	1,078	Starter Pack Produce and Project expenses
Mark Turner	7,701	Starter Pack Provisions
Elaine Fenton	1,240	Van and other expenses

9. Van reserve

The trustees set aside £2400 per year from reserves towards the replacement cost of the van. Funds for this discretionary reserve are held as part of the bank balances. The reserve value at 30 September 2024 is £9,600 (2023 £7,200).

10. Long term obligations.

The Charity holds a lease for the rental of a warehouse in Taunton.
The lease is a full repairing lease. Annual rentals of £11,520 are currently payable, and the lease expires on 6 May 2026.
The trustees are not aware of any outstanding material property repairs.

THE BESOM IN TAUNTON

England & Wales - Charity number 1152511

Accounts

Annual Accounts to 30 September 2023

The Besom in Taunton Company No. **8500773**

(A company limited by guarantee)

ST JAMES CHURCH
St James Street
Taunton
Somerset
TA1 1JS

Directors' Report

A) The principal activities of the company
   - (94910 - Activities of religious organisations). The Besom in Taunton is a charity which helps Christians go out and serve their community. It provides links between social agencies and churches, so that those who are in need can be reached by those who feel called to serve.

B) Details of the company directors (Trustees)
   - Roger Keith Habgood (Chairman); Jeremy Peter Gainsford; Elaine Fenton; Mark Christopher Turner (Treasurer)

C) Political donations and expenditure
   - none

D) Charitable donations
   - The Besom Network (£914); Taunton Foodbank (£100)

E) Acquisitions of own shares
   - none

F) Employment of disabled persons
   - none

Signature: Mark Turner Date: 12/02/24

Income & Expenditure Trends

	2018-19	2019-20	2020-21	2021-22	2022-23
Income					
General	£10,862	£8,906	£11,827	£12,620	£16,687
Crisis Food Boxes	£699	£2,794	£3,514	£3,516	£695
Seasonal Hampers	£60	£35	£150	£50	£10
Starter Packs	£3,947	£3,909	£3,753	£3,553	£6,450
Warehouse	£9,281	£8,163	£9,255	£8,850	£8,850
Interest					£23
Besom Network Insurance			£4,509		£6,127
Total Income	**£24,849**	**£23,808**	**£33,008**	**£28,589**	**£38,842**
Expenditure					
General / Admin	£1,145	£3,514	£3,312	£3,011	£2,873
Crisis Food Boxes	£1,477	£3,269	£5,535	£4,513	£2,941
Seasonal Hampers	£18	£9	£50		£202
Starter Packs	£3,714	£5,691	£5,816	£7,217	£12,411
Projects	£1,334	£107	£72	£531	£694
Warehouse	£8,249	£10,261	£9,715	£9,865	£8,212
Van running costs	£2,155	£2,163	£1,940	£1,651	£2,158
Website	£438	£85	£164	£319	£163
Charitable donations					£1,014
Besom Network Insurance			£4,509		£6,127
Van Depreciation	£388	£310	£248	£199	£159
Total Expenditure	**£18,918**	**£25,409**	**£31,361**	**£27,306**	**£36,955**
Net Surplus / Deficit	**£5,931**	**-£1,602**	**£1,647**	**£1,283**	**£1,887**
Funds Brought Forward	£20,475	£26,406	£24,804	£26,452	£27,735
Funds Carried Forward	**£26,406**	**£24,804**	**£26,452**	**£27,735**	**£29,621**

Treasurer: Mark Turner

Signature: Mark Turner

Date: 12/02/24

Balance Sheet for the Year Ending 30 September 2023

Fixed Assets	**Cost**	**Depreciation**	**Net**
Diesel Van	£5,920	£5,284	£636
Warehouse rental deposit (see note)			£3,100
Current Assets			
HSBC Current Account			£6,963
HSBC Deposit Account			£22,023
Credit balance on ASDA pre-pay card			£82
Gifts & Cheques Awaiting Banking			-
Total Assets			**£32,803**
Current Liabilities			-
Total assets less current liabilities			**£32,803**
Share Capital and Reserves			
Share Capital			-
Retained Funds			£20,603
Reserves			£12,200
Total Capital and Reserves			**£32,803**

Note: The deposit for the rented warehouse has been held by the landlord since the 2016-17 financial year.

The trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts for the year ending 30 September 2023 have been independently examined, and the examiner has confirmed that:

1. the accounting records have been presented correctly;
2. the accounts were in agreement with the records presented; and
3. the formatting of the accounts was correct.

The examiner has made no comment in relation to any other concerns about the accounts.

Treasurer: Mark Turner

Signature: Mark Turner

Date: 12/02/24

Notes to the accounts

In line with the accounting framework set out by The Charity Commission:

- an examination of the accounts is required under section 145(1) of the Charities Act 2011
- section 144(1) (audit) of the Charities Act 2011 does not apply to the charity
- the current thresholds for audit are not exceeded
- the charity is exempt from audit in accordance with section 477 of the Companies Act 2006
- the accounts have been prepared on a receipts and payments basis under section 133 of the Charities Act 2011

The directors and members of the core [management] team receive no remuneration for their support of the charity. No HMRC taxation of income is required as Besom is a non profit-making charitable company.

Designated funds

The designated funds are as follows:-

1. Crisis Food Boxes
2. Seasonal Hampers
3. Starter Packs
4. Warehouse
5. Website
6. Reserves (see below)

The purpose of the individual funds is to keep track of any income and expenditure associated with the appropriate fund.

Reserves and Depreciation

The general reserves fund stands at £5,000 in line with the reserves policy. The main concerns of the trustees are:-

- to conform to the Charity Commissions Statement of Recommended Practice (SORP);
- to ensure that there are sufficient funds for committed expenditure (ie the warehouse lease); and
- to have some time in trying to secure new funding.

The general reserves fund would enable the current level of activity to continue for at least 3 months if a crisis in ongoing funding should occur.

The van is being depreciated at 20% per annum on a reducing balance basis. A separate reserve fund has been established to fund the eventual replacement of the van; this stood at £7,200 at 30 September 2023.

Treasurer: Mark Turner

Signature: Mark Turner

Date: 12/02/24

Financial Review – The Besom in Taunton
for the year 1st October 2022 to 30th September 2023

Gross income in this financial year was £38,842; this included £6,127 received from other Besoms in the UK to allow The Besom in Taunton to pay a single collective insurance premium on behalf of the Besom network. Excluding this sum, the **net income was £32,715** – an increase of £4,126 compared with the 2021-22 financial year. Net expenditure (excluding the additional insurance premium of £6,217 paid on behalf of the other Besoms) was £30,828 – an increase of £3,522 compared with the previous year.

In line with accounting framework set out by the Charity Commission, and as income exceeded £25,000, an independent examination is being carried out of the accounts for 2022-23. The Annual Return will be completed and submitted to the Charity Commission within six months of the financial year end date (30th September 2023), and will detail our spending and reserves.

Our thanks, once again, go to the following churches for their regular financial support, without which the Besom would not be in a position to lease the warehouse:

- All Saints Church, Trull
- Living Light Church
- North Street Church
- Riverside Church
- St. James Church
- Vineyard Church

We are also deeply appreciative for the continuing generosity of all our regular givers, and for those who have contributed one-off donations throughout the year. This year we have received corporate donations from:

- J P Gainsford Associates
- LiveWest

In addition, we have also been generously supported by the following people and organisations that have held fund-raising events on our behalf, or have forwarded the proceeds from events they have arranged:

- Marion Steed
- Wellington Methodist Church

Fund Movements

Donations have been matched with the appropriate designated fund where possible. On the basis that individual funds cannot operate with deficits, any shortfalls in specific donations have been made up from the general fund.

	Opening	Income	Expenditure	Closing
Crisis Food Boxes		£695	£2,941	
Seasonal Hampers	£227	£10	£202	£35
Starter Packs		£6,450	£12,411	
Warehouse		£8,850	8,212	£638
Website			£163	

Reserves

There are two reserve funds: the general reserve and a fund for replacement of the Besom's van.

The general reserve fund stands at £5,000 in line with the reserves policy. This fund is required to:

- conform to the Charity Commission's Statement of Recommended Practice (SORP);
- ensure that there are sufficient funds for committed expenditure (specifically the warehouse lease); and
- have some time in trying to secure new funding if such need should arise.

The general reserve fund would enable the current level of activity to continue for 3 months in case of an income hiatus, assuming that expenditure on starter packs was suspended.

The reserve fund for replacement of the Besom's van stood at £7,200 on 30 September 2023.

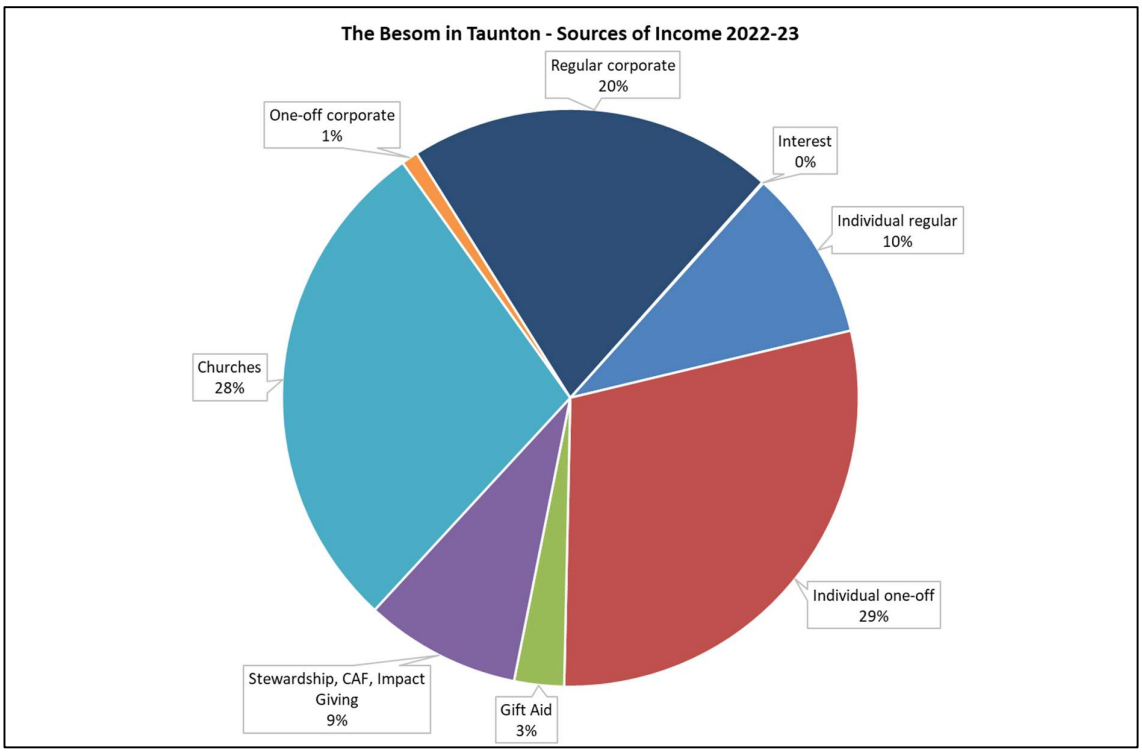
Income and Expenditure

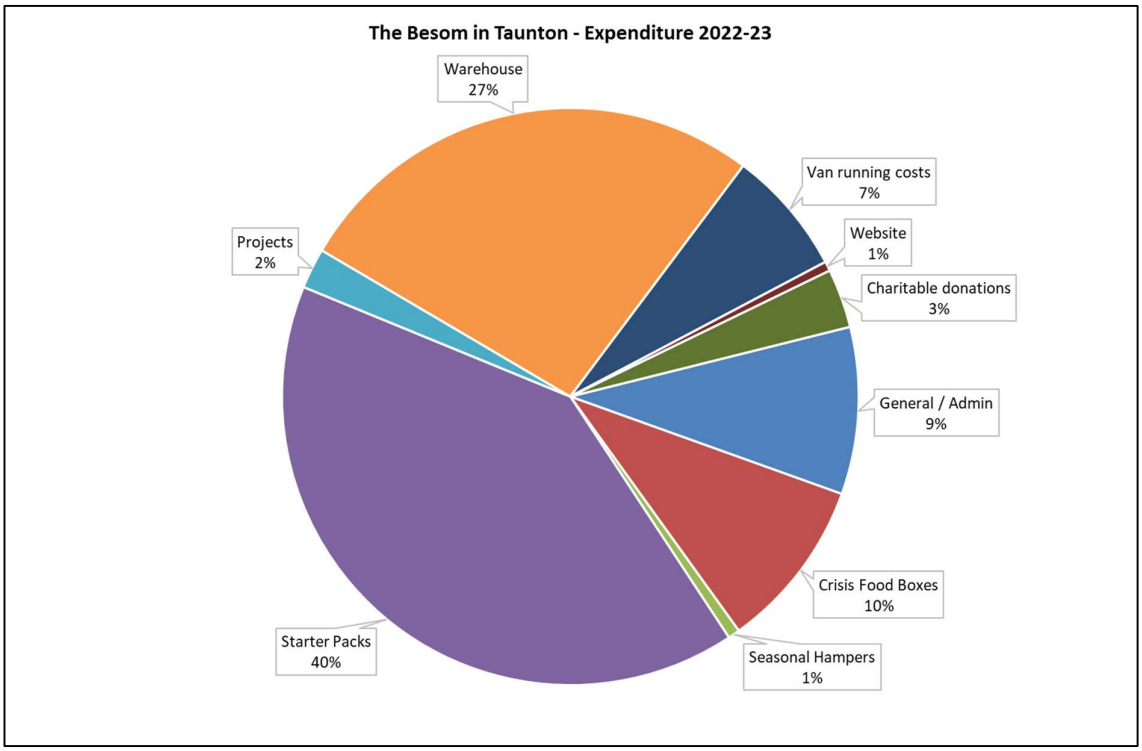
A breakdown of income and expenditure is presented in the table below.

Income & Expenditure Trends

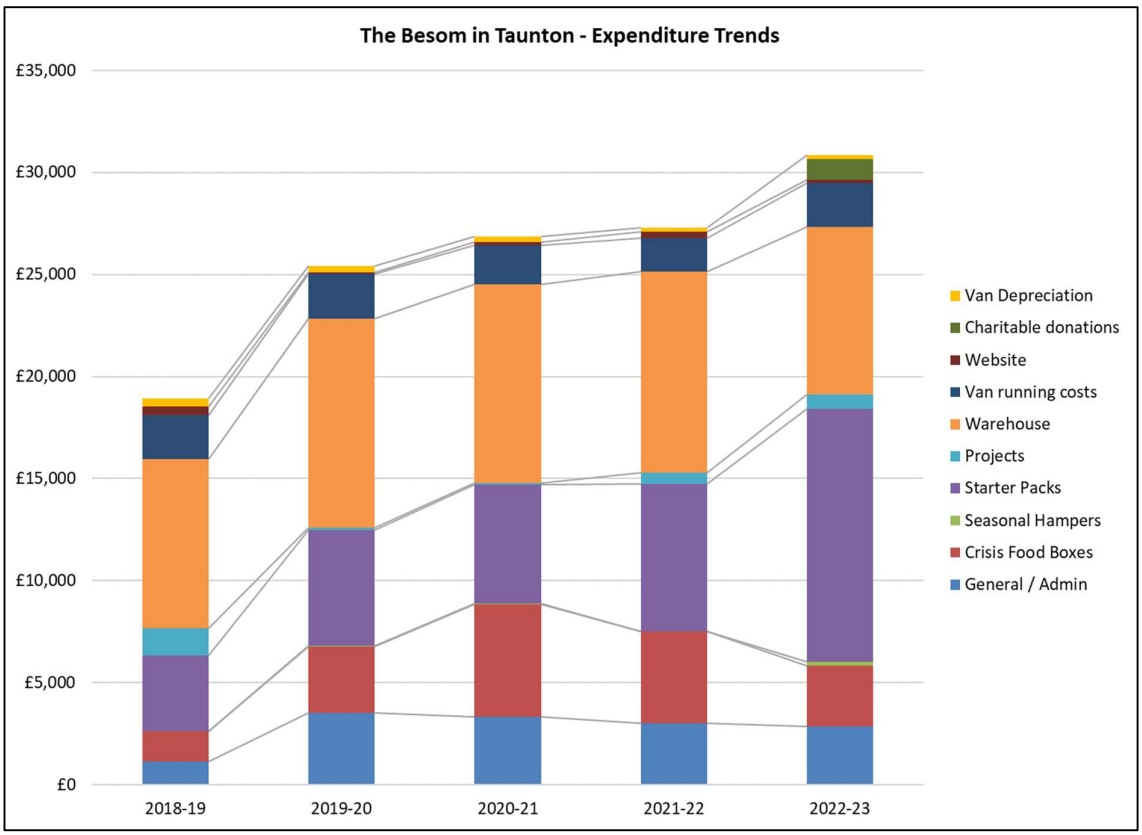
	2018-19	2019-20	2020-21	2021-22	2022-23
Income					
General Fund	£10,862	£8,906	£11,827	£12,620	£16,687
Crisis Food Boxes	£699	£2,794	£3,514	£3,516	£695
Seasonal Hampers	£60	£35	£150	£50	£10
Starter Packs	£3,947	£3,909	£3,753	£3,553	£6,450
Warehouse	£9,281	£8,163	£9,255	£8,850	£8,850
Interest					£23
Besom Network Insurance			£4,509		£6,127
Total Income	**£24,849**	**£23,808**	**£33,008**	**£28,589**	**£38,842**
Expenditure					
General / Admin	£1,145	£3,514	£3,312	£3,011	£2,873
Crisis Food Boxes	£1,477	£3,269	£5,535	£4,513	£2,941
Seasonal Hampers	£18	£9	£50		£202
Starter Packs	£3,714	£5,691	£5,816	£7,217	£12,411
Projects	£1,334	£107	£72	£531	£694
Warehouse	£8,249	£10,261	£9,715	£9,865	£8,212
Van (running costs)	£2,155	£2,163	£1,940	£1,651	£2,158
Website	£438	£85	£164	£319	£163
Charitable donations					£1,014
Besom Network Insurance			£4,509		£6,127
Depreciation of Van	£388	£310	£248	£199	£159
Total Expenditure	**£18,918**	**£25,409**	**£31,361**	**£27,306**	**£36,955**
Net Surplus / Deficit	**£5,931**	**-£1,602**	**£1,647**	**£1,283**	**£1,887**
Funds Brought Forward	£20,475	£26,406	£24,804	£26,452	£27,735
Funds Carried Forward	**£26,406**	**£24,804**	**£26,452**	**£27,735**	**£29,621**

The pie charts below indicate the income and expenditure under each heading.





The column chart shows how expenditure has varied over the last five years.



Comments

Expenditure on crisis food boxes in this financial year reduced by 35%, mainly due to the continued arrangement with Taunton Foodbank, but also partly due to the pausing of food box deliveries towards the end of the financial year. In contrast, expenditure on starter packs increased by 72% this year (and was 113% higher than in 2020-21). Expenditure on projects was 31% higher than it was in 2021-22.

General / admin expenditure reduced by 5% compared with 2021-22. The main elements within this expenditure were regular utility bills (37%), insurance (17%) and management of safeguarding (8%).

The trustees decided to donate tax recovered through Gift Aid during 2022-23 and in future to support the national Besom Network. Also, the Besom had been providing financial contributions to Taunton Foodbank, recognising that the Foodbank was providing food to Besom recipients that we would otherwise have had to source ourselves. Following the decision to pause food box deliveries, the trustees decided to continue the donations to the Foodbank until the end of 2023; with effect from September 2023 these have been counted as charitable donations, rather than being included as food box expenditure.

Mark Turner
Treasurer, The Besom in Taunton
November 2023

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name The Besom In Taunton
On accounts for the year ended	30th September 2023 — **Charity no (if any)** 1152511
Set out on pages	1 and 2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/09/2023.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

* *Please delete the words in the brackets if they do not apply.*

Signed:	SJWinks	**Date:**	30/11/2023
Name:	Stephen Winks		
Relevant professional qualification(s) or body (if any):			
Address:	20 Bromwich Road Sheffield S8 0GF		

Section B	Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

THE BESOM IN TAUNTON

England & Wales - Charity number 1152511

Accounts

Financial Review – The Besom in Taunton
for the year 1st October 2020 to 30th September 2021

Gross income in this financial year was £33,008; this included £4,509 received from other Besoms in the UK to allow The Besom in Taunton to pay a single collective insurance premium on behalf of the Besom network. Excluding this sum, the **net income was £28,499** – an increase of £4,691 compared with the 2019-20 financial year. Net expenditure (excluding the additional insurance premium of £4,509 paid on behalf of the other Besoms) was £26,852 – an increase of £1,443 compared with the previous year.

In line with accounting framework set out by the Charity Commission, and as income exceeded £25,000, an independent examination has been carried out of the accounts for 2020-21. The Annual Return will be completed and submitted to the Charity Commission within six months of the financial year end date (30th September 2021), and will detail our financial spending and reserves.

Our thanks, once again, go to the following churches for their ongoing monetary support, without which the Besom would not be in a position to lease the warehouse:

- All Saints Church, Trull
- Living Light Church
- North Street Church
- Riverside Church
- St. James Church
- Vineyard Church

We are also deeply appreciative for the continuing generosity of all our regular givers, and for those who have contributed one-off donations throughout the year. This year we have received corporate donations from:

- Somerset West and Taunton Council (food resilience grant)
- LiveWest Homes
- TK Maxx and Homesense
- J P Gainsford Associates

Fund Movements

Donations have been matched with the appropriate fund where possible. On the basis that individual funds cannot operate with deficits, any shortfalls in specific donations have been made up from the general fund.

	Opening	Income	Expenditure	Closing
General / Admin	£18,091	+ £11,827	- £3,312	£17,651
Besom Network Insurance		+ £4,509	- £4,509	
Crisis Food Boxes		+ £3,514	- £5,535	
Seasonal Hampers	£77	+ £150	- £50	£177
Starter Packs		+ £3,753	- £5,816	
Projects			- £72	
Warehouse		+ £9,255	- £9,715	
Van			- £1,940	
Website	£395		- £164	£231
Reserves	£5,000			£7,400
Total	£23,563	+ £33,008	- £31,112	£25,459

Reserves

There are two reserve funds: the general reserves and a fund for the eventual replacement of the Besom's van.

The general reserves fund stands at £5,000 in line with the reserves policy. This fund is required to:

- conform to the Charity Commission's Statement of Recommended Practice (SORP);
- ensure that there are sufficient funds for committed expenditure (specifically the warehouse lease); and
- have some time in trying to secure new funding if such need should arise.

The general reserves fund would enable the current level of activity to continue for 3 months in case of an income hiatus.

Creation of the reserve fund for replacement of the Besom's van was agreed by the trustees during the financial year, and stood at £2,400 on 30 September 2021.

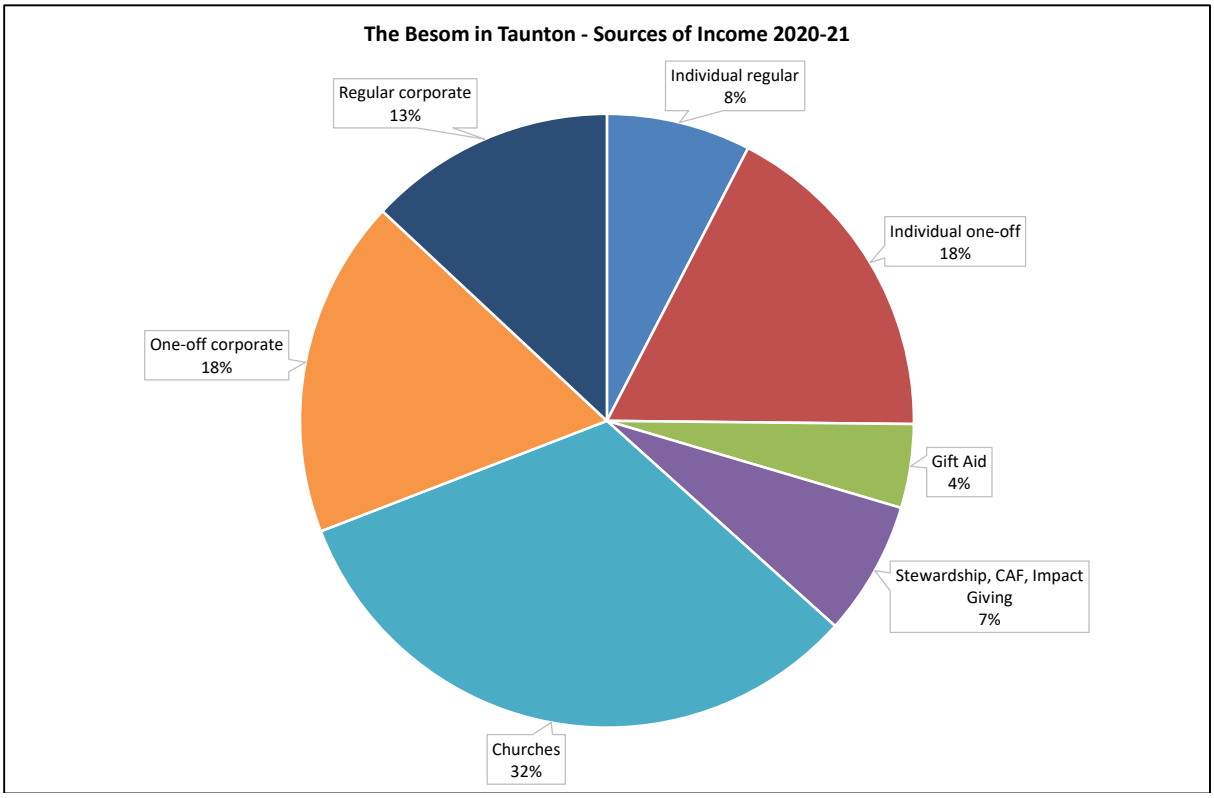
Income and Expenditure

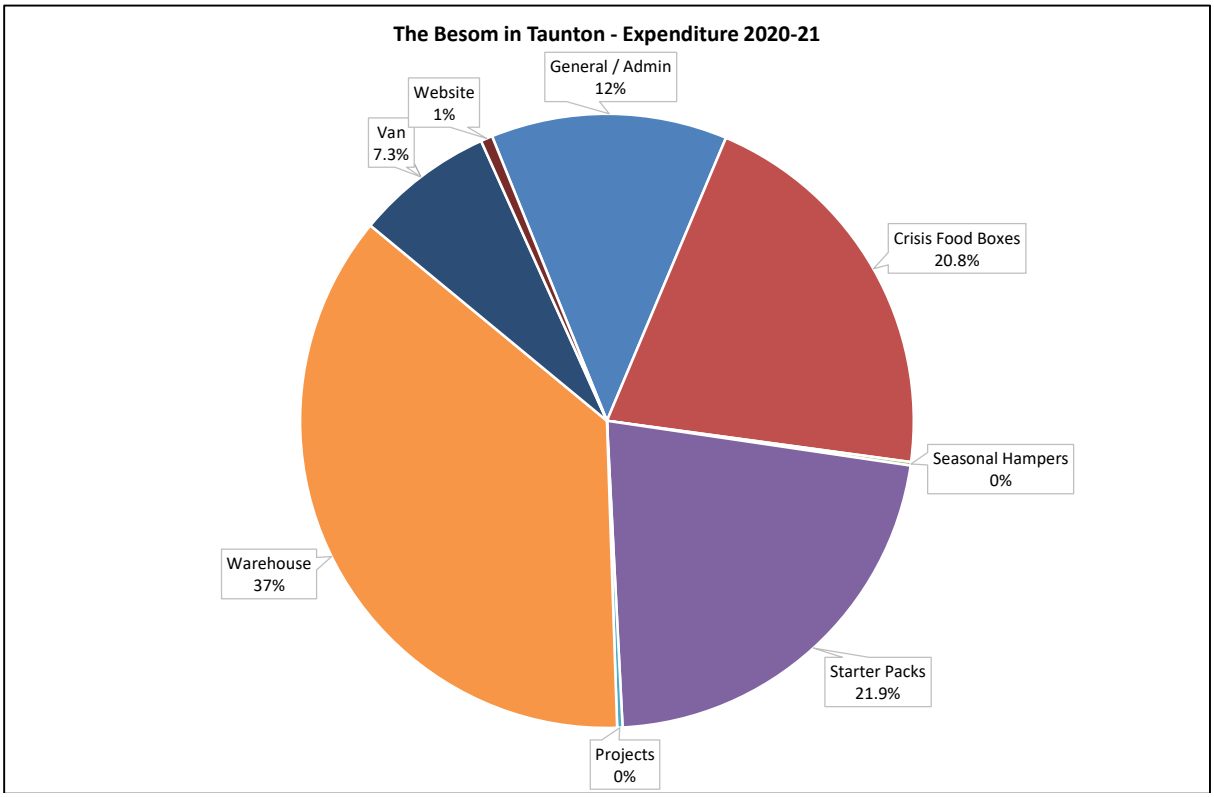
A breakdown of income and expenditure is presented in the trends table below.

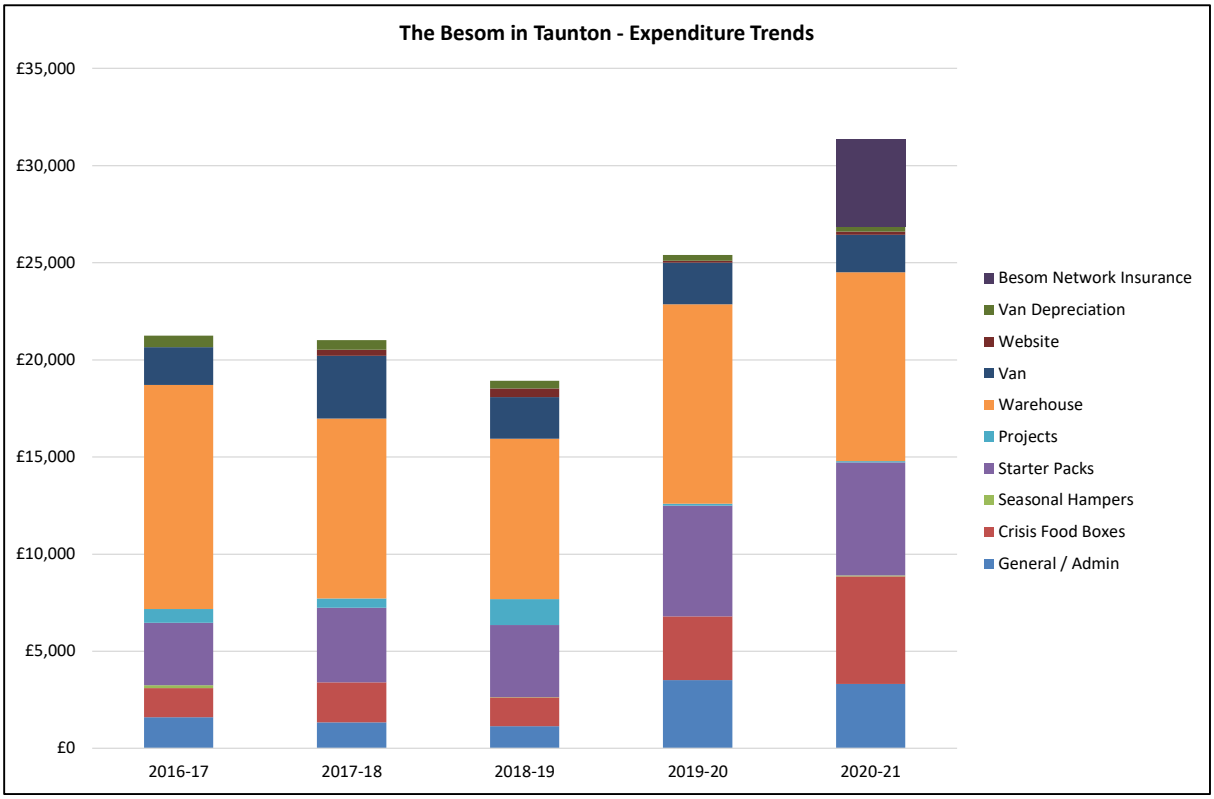
Income & Expenditure Trends

	2016-17	2017-18	2018-19	2019-20	2020-21
Income					
General Fund	£6,591	£7,821	£10,862	£8,906	£11,827
Besom Network Insurance					£4,509
Crisis Food Boxes	£60	£2,066	£699	£2,794	£3,514
Seasonal Hampers	£150		£60	£35	£150
Starter Packs	£1,500	£3,547	£3,947	£3,909	£3,753
Warehouse	£8,114	£9,666	£9,281	£8,163	£9,255
Website		£1,250			
Total Income	**£16,415**	**£24,350**	**£24,849**	**£23,808**	**£33,008**
Expenditure					
General / Admin	£1,601	£1,334	£1,145	£3,514	£3,312
Besom Network Insurance					£4,509
Crisis Food Boxes	£1,509	£2,056	£1,477	£3,269	£5,535
Seasonal Hampers	£138	£3	£18	£9	£50
Starter Packs	£3,209	£3,855	£3,714	£5,691	£5,816
Projects	£716	£469	£1,334	£107	£72
Warehouse	£11,533	£9,264	£8,249	£10,261	£9,715
Van (running costs)	£1,941	£3,217	£2,155	£2,163	£1,940
Website		£333	£438	£85	£164
Depreciation of Van	£606	£485	£388	£310	£248
Total Expenditure	**£21,253**	**£21,016**	**£18,918**	**£25,409**	**£31,361**
Net Surplus / Deficit	**-£4,838**	**£3,334**	**£5,931**	**-£1,602**	**£1,647**
Funds Brought Forward	£21,979	£17,141	£20,475	£26,406	£24,804
Funds Carried Forward	**£17,141**	**£20,475**	**£26,406**	**£24,804**	**£26,452**

The pie charts below indicate the income and expenditure under each heading (excluding payments associated with the insurance premium for the Besom network). The column chart shows how expenditure has varied over the last five years.







Comments

Expenditure on crisis food boxes in this financial year has increased by 69% (275% compared with 2018-19) and starter packs by 2% (57% compared with 2018-19). Expenditure on projects remained low due to the continued effects of the COVID pandemic, which have prevented any decorating projects and severely limited our ability to carry out gardening projects.

General / admin expenditure includes regular expenditure on management of safeguarding (32%), utility bills (17%), travel costs for food box coordination (11%) and various one-off items including insurance (18%).

The exceptional income and expenditure in relation to insurance for the Besom network will be managed by other Besoms in years to come.

Mark Turner
Treasurer, The Besom in Taunton
November 2021

Annual Accounts to 30 September 2021

The Besom in Taunton
(A company limited by guarantee)

Company No. **8500773**

ST JAMES CHURCH
St James Street
Taunton
Somerset
TA1 1JS

Directors' Report

A) The principal activities of the company
   a. (94910 - Activities of religious organisations). The Besom in Taunton is a charity which helps Christians go out and serve their community. It provides links between social agencies and churches, so that those who are in need can be reached by those who feel called to serve.
B) Details of the company directors (Trustees)
   a. Roger Keith Habgood (Chairman); Jeremy Peter Gainsford; Elaine Fenton; Mark Christopher Turner (Treasurer)
C) Political donations and expenditure
   a. none
D) Charitable donations
   a. none
E) Acquisitions of own shares
   a. none
F) Employment of disabled persons
   a. none

Treasurer: Mark Turner

Signature: Mark Turner

Date: 10/11/21

Income & Expenditure Trends

	2016-17	2017-18	2018-19	2019-20	2020-21
Income					
General Fund	£6,591	£7,821	£10,862	£8,906	£11,827
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Website		£1,250			
Besom Network (for insurance)					£4,509
Total Income	**£16,415**	**£24,350**	**£24,849**	**£23,808**	**£33,008**
Expenditure					
General / Admin	£1,601	£1,334	£1,145	£3,514	£3,312
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Starter Packs	£3,209	£3,855	£3,714	£5,691	£5,816
Projects	£716	£469	£1,334	£107	£72
Warehouse rental and expenses	£11,533	£9,264	£8,249	£10,261	£9,715
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Website		£333	£438	£85	£164
Depreciation of Van	£606	£485	£388	£310	£248
Insurance for Besom Network					£4,509
Total Expenditure	**£21,253**	**£21,016**	**£18,918**	**£25,409**	**£31,361**
Net Surplus / Deficit	**-£4,838**	**£3,334**	**£5,931**	**-£1,602**	**£1,647**
Funds Brought Forward	£21,979	£17,141	£20,475	£26,406	£24,804
Funds Carried Forward	**£17,141**	**£20,475**	**£26,406**	**£24,804**	**£26,451**

Treasurer: Mark Turner

Signature: Mark Turner

Date: 10/11/21

Balance Sheet for the Year Ending 30th September 2021

Fixed Assets	Cost	Depreciation	Net
Diesel Van	£5,920	£4,927	£993
Warehouse rental deposit (see note)			£3,100
Current Assets			
HSBC Current Account			£25,459
Credit balance on ASDA pre-pay card			£112
Gifts & Cheques Awaiting Banking			-
Total Assets			**£29,663**
Current Liabilities			-
Total assets less current liabilities			**£29,663**
Share Capital and Reserves			
Share Capital			-
Retained Funds			£22,263
Reserves			£7,400
Total Capital and Reserves			**£29,663**

Note: The deposit for the rented warehouse has been held by the landlord since the 2016-17 financial year.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. The Besom in Taunton is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The trustees have not required the charity to obtain an audit of its accounts for the year ending 30 September 2021 in accordance with section 476 Companies Act 2006. The trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts for the year ending 30 September 2021 have been independently examined, and the examiner has confirmed that:

1. the accounting records have been presented correctly;
2. the accounts were in agreement with the records presented; and
3. the formatting of the accounts was correct.

The examiner has made no comment in relation to any other concerns about the accounts.

Treasurer: Mark Turner

Signature: Mark Turner

Date: 10/11/21

Notes to the accounts

In line with the accounting framework set out by The Charity Commission:

- an examination of the accounts is required under section 145(1) of the Charities Act 2011
- section 144(1) (audit) of the Charities Act 2011 does not apply to the charity
- the current thresholds for audit are not exceeded
- the charity is exempt from audit in accordance with section 477 of the Companies Act 2006
- the accounts have been prepared on a receipts and payments basis under section 133 of the Charities Act 2011

The directors and members of the core [management] team receive no remuneration for their support of the charity. No HMRC taxation of income is required as Besom is a non profit-making charitable company.

Designated funds

The designated funds are as follows:-

1. General / admin
2. Crisis food boxes
3. Seasonal hampers
4. Starter packs
5. Projects
6. Warehouse
7. Van
8. Website
9. Reserves (see below)

The purpose of the individual funds is to keep track of any income and expenditure associated with the appropriate fund.

Reserves

The general reserves fund stands at £5,000 in line with the reserves policy. The main concerns of the trustees are:-

- to conform to the Charity Commissions Statement of Recommended Practice (SORP);
- to ensure that there are sufficient funds for committed expenditure (ie the warehouse lease); and
- to have some time in trying to secure new funding.

The reserves fund would enable the current level of activity to continue for at least 3 months if a crisis in ongoing funding should occur.

Depreciation

The van is being depreciated at 20% per annum on a reducing balance basis.

Treasurer: Mark Turner

Signature: Mark Turner

Date: 10/11/21

Mr David Brooks-Daw
81, Eaton Crescent,
Taunton,
Somerset,
TA2 7UE

The Trustees,
The Besom in Taunton,
c/o St James Church,
Taunton,
TA1 3ED

Tuesday 26th October

Dear Sirs/Madams:

Taunton Besom

I have reviewed the financial statements of Taunton Besom from the records and information supplied to me. These covered the period between 1 October 2020 until 30 September 2021.

- I confirm that the accounting records have been presented correctly.
- My examination showed that the accounts were in agreement with the records presented
- And that the formatting of the accounts was correct.

In conclusion I would like to commend the treasurer for meticulous manner in which these records have been kept.

Yours Sincerely

D. Brooks Daw

David Brooks-Daw