

**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**

**1<sup>st</sup> October 2023 – 30<sup>th</sup> September 2024**

Registered address:

St James Church  
St James Street  
Taunton  
Somerset TA1 1JS

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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 18<sup>th</sup> 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<sup>1</sup> 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.

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<sup>1</sup> 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

LiveWest – Tenancy Sustainment

Mind in Somerset

Mineva School – Safeguarding & Domestic Abuse

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](mailto:besomtaunton@gmail.com)

**Website**

[www.tauntonbesom.org.uk](http://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").

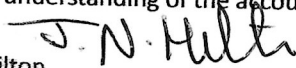
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

### 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.

  
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**

		2024	2024		2023	2023	
	Note	Unrestricted Funds	Restricted Funds	2024 Total Funds	Unrestricted Funds	Restricted Funds	2023 Total Funds
<b>Income</b>							
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
		<b>15989</b>	<b>17210</b>	<b>33199</b>	<b>16710</b>	<b>16005</b>	<b>32715</b>
<b>Expenditure</b>							
Charitable Activities	3	11,438	22,867	34,305	15,269	15,559	30,828
<b>Total Expenditure</b>		<b>11,438</b>	<b>22,867</b>	<b>34,305</b>	<b>15,269</b>	<b>15,559</b>	<b>30,828</b>
<b>Net Income /(Expenditure</b>		<b>4,551</b>	<b>-5,657</b>	<b>-1,106</b>	<b>1,441</b>	<b>446</b>	<b>1,887</b>
Transfer between funds		-6,264	6,264				
Total Funds B/Fwd		32,130	673	32,803	30,689	227	30,916
<b>Total funds carried forward</b>		<b>30,417</b>	<b>1,280</b>	<b>31,697</b>	<b>32,130</b>	<b>673</b>	<b>32,803</b>

**THE BESOM IN TAUNTON**  
**BALANCE SHEET AT 30 SEPTEMBER 2024**

	Note	2024 £	2024 £	2023 £	2023 £
<b>Tangible Fixed Assets</b>					
Motor Van	4		509		636
<b>Current Assets</b>					
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
<b>Total Assets</b>			<b>31,697</b>		<b>32,803</b>
<b>Funds of the Charity</b>					
Restricted funds	7		1,280		673
Van reserve	9		9,600		7,200
Unrestricted Funds			20,817		24,930
			<b>31,697</b>		<b>32,803</b>

**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 FRS102 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 than 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
	<b>11,438</b>	<b>22,867</b>	<b>34,305</b>	<b>30,828</b>

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
	<b>673</b>	<b>17,210</b>	<b>-22,867</b>	<b>6,264</b>	<b>1,280</b>
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.

