

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

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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 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 income¹ 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
Print Name Trustee



Dated: 19/01/2026

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
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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").

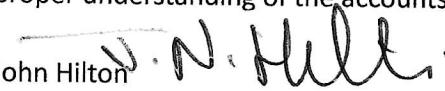
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

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.


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

		2025	2025		2024	2024	
	Note	Unrestricted Funds	Restricted Funds	2025 Total Funds	Unrestricted Funds	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 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

	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.