
THE BESOM NETWORK

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

THE BESOM NETWORK

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THE BESOM NETWORK

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MAY 2025

Trustees

Mr A Hewat
Mr S Winks
Mrs J Winks
Mrs J Brand
Mrs A Emmins
Mr R Habgood
Mr M Emmins

Charity registered number

1192800

Principal office

3 Newhouse Business Centre
Old Crawley Road
Horsham
West Sussex
RH12 4RU

Accountants

Baldwin Scofield Accountancy LLP
Chartered Accountants
3 Newhouse Business Centre
Old Crawley Road
Horsham
West Sussex
RH12 4RU

THE BESOM NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2025

The Trustees present their annual report together with the financial statements of the The Besom Network for the 1 June 2024 to 31 May 2025.

Objectives and activities

● Policies and objectives

The charity's objectives are the relief of those in need, by reason of age, ill health, disability, financial or other social disadvantage and the advancement of the Christian religion, in particular, but not exclusively, by facilitating, supporting, equipping and resourcing the network of Besoms, and any other charitable initiatives that further the fulfilment of the charity's objects, in the UK and overseas.

The principle reason for the creation of The Besom Network was to facilitate and continue the work originally started in 2014 by The Besom charity which supported and encouraged individual Besoms across the UK to enable Christians to be a bridge between people who wished to give and those on the margins of society who needed items to live in accommodation. In addition, The Besom also carried out projects in poorer parts of the world. In 2019 the founder of The Besom decided to step down and so a new charity was needed.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Main activities undertaken to further the Charity's purposes for the public benefit

2024/25 has been a year of further consolidation with the focus being on communicating with individual besoms, giving guidance and providing support. The focus remained on developing and growing the network. The communication role facilitated more engagement with individual besoms, opening up discussions regarding the Besom Vision and Mission emphasising why we exist and how we operate. Communication lead timegivers in each Besom have been encouraged to share their stories and to give testimony to share and encourage colleagues across the network. Whilst the network culture is taking shape, it is work in progress and the challenge to stay true to our plumline remains.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

Achievements and performance

- **Main achievements of the Charity**

Relationship building

Ongoing effort here is helping the network get our vision and mission out into a wider audience. By engaging with likeminded people and organisations that operate in compassion ministry we have found opportunities to collaborate to share experience and to offer practical ways of serving the poor whilst timegivers explore their own discipling journey.

Continued effort has been put into spending time with church leaders at national, regional and local level reiterating our compassion story with old friends and new. Promoting besom as an opportunity to serve in the community with time tested and trusted ways of operating has gained traction with church leaders. This approach takes time, effort and a great deal of patience and prayer, values that we hold dear that have served us well over the past forty years and that we trust will continue to do so.

Communication

Digital communication is moving at an ever increasing pace. Effort at the network level with social media continues to bear fruit. Instagram, Facebook and LinkedIn content and volume have continued to increase through the year.

Brand recognition

The new branding is established, it continues to gain in popularity and in helping get our core messages across. Anecdotal evidence indicates that the rebranding has enabled more discussion with those who give as well as those who receive. Consistent messaging to our collective audience continues to be a focus of attention across all platforms.

- **Governance - policy review**

A review of policy took place through the year with input from time-givers across the network thankfully received. Nine policies have been drafted and adopted during the year for the network, all of which are available as templates for the local Besoms to adapt and adopt.

- **Network Growth - Planting new Besom's**

Planting new Besoms remained a focus during the year. Manchester conversations and meetings took place and progress was made through discussion with Church and youth leaders. The Manchester plant is currently on hold pending resource and prayer.

Developments in Besoms In Surrey have led to an opportunity for an Epsom Besom to emerge, an encouraging development. Other opportunities exist following discussions in Weston-super-Mare, Barnstable and Southampton all of which will be followed up and prayed for in the coming year.

Financial review

- **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

- **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

- **Constitution**

The Besom Network is a registered charity, number 1192800, and is constituted under a charitable incorporated organisation (CIO) constitution.

- **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO constitution.

- **Organisational structure and decision-making policies**

The trustees are all drawn from existing Besoms and have many years of experience in the running and needs of those Besoms in the UK. Trustee length of service rules outlined in our constitution have led to a reduction in the number of trustees as long service limits have been met. The current trustees are actively seeking new trustees to enhance the governance of the network.

Members' liability

The Members of the Charity who are the trustees guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

Approved by order of the members of the board of Trustees on 25 February 2026 and signed on their behalf by:

Mr R Habgood

THE BESOM NETWORK

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MAY 2025

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 25 February 2026 and signed on its behalf by:

Mr R Habgood

THE BESOM NETWORK

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MAY 2025

Independent examiner's report to the Trustees of The Besom Network ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 May 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity'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 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 25 February 2026

Nicholas M Baldwin

BA)Econ) FCA DChA

Baldwin Scofield Accountancy LLP

Chartered Accountants

THE BESOM NETWORK

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	13,515	15,000	28,515	38,399
Total income		13,515	15,000	28,515	38,399
Expenditure on:					
Charitable activities	4	3,550	30,257	33,807	25,751
Total expenditure		3,550	30,257	33,807	25,751
Net income/(expenditure)		9,965	(15,257)	(5,292)	12,648
Transfers between funds	14	(2,418)	2,418	-	-
Net movement in funds		7,547	(12,839)	(5,292)	12,648
Reconciliation of funds:					
Total funds brought forward		(5,859)	12,839	6,980	(5,668)
Net movement in funds		7,547	(12,839)	(5,292)	12,648
Total funds carried forward		1,688	-	1,688	6,980

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 18 form part of these financial statements.

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BALANCE SHEET AS AT 31 MAY 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	314	449
Current assets			
Debtors	10	1,000	-
Cash at bank and in hand		6,017	15,485
		<u>7,017</u>	<u>15,485</u>
Current liabilities			
Creditors: amounts falling due within one year	11	(1,643)	(954)
Net current assets		<u>5,374</u>	<u>14,531</u>
Total assets less current liabilities		<u>5,688</u>	<u>14,980</u>
Creditors: amounts falling due after more than one year	12	(4,000)	(8,000)
Total net assets		<u><u>1,688</u></u>	<u><u>6,980</u></u>
Charity funds			
Restricted funds	14	-	12,839
Unrestricted funds	14	1,688	(5,859)
Total funds		<u><u>1,688</u></u>	<u><u>6,980</u></u>

The financial statements were approved and authorised for issue by the Trustees on 25 February 2026 and signed on their behalf by:

Mr R Habgood

The notes on pages 9 to 18 form part of these financial statements.

THE BESOM NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

1. General information

The Besom Network is a charitable incorporated organisation (CIO) registered and regulated by the Charity Commission in England and Wales.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Besom Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

THE BESOM NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	25%
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2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

THE BESOM NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

2. Accounting policies (continued)

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	13,515	15,000	28,515

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	3,399	35,000	38,399

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Direct costs of charitable activities	3,550	30,257	33,807

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total 2024 £</i>
Direct costs of charitable activities	3,590	22,161	25,751

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

5. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Direct costs of charitable activities	32,907	900	33,807

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Direct costs of charitable activities	24,851	900	25,751

Analysis of direct costs

	Total funds 2025 £	Total funds 2024 £
Staff costs	17,653	13,313
Depreciation	135	90
Travel & other associated expenses	-	138
Telephone and broadband	-	40
Office, IT and consumables	574	496
Web, hosting and domains	589	1,253
Training and conferences	438	1,161
Payroll, accounting and reg. office	599	218
Sundry expenses	328	547
Professional fees - web content development	12,015	7,595
Online giving	576	-
	32,907	24,851

THE BESOM NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Governance costs	900	900

6. Independent examiner's remuneration

	2025 £	<i>2024 £</i>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	900	900

7. Staff costs

	2025 £	<i>2024 £</i>
Wages and salaries	17,139	12,925
Contribution to defined contribution pension schemes	514	388
	17,653	13,313

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	<i>2024 No.</i>
Communications and media lead	1	1

No employee received remuneration amounting to more than £60,000 in either year.

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 May 2025, no Trustee expenses have been incurred (2024 - £NIL).

THE BESOM NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

9. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 June 2024	539
At 31 May 2025	<u>539</u>
Depreciation	
At 1 June 2024	90
Charge for the year	135
At 31 May 2025	<u>225</u>
Net book value	
At 31 May 2025	<u>314</u>
At 31 May 2024	<u>449</u>

10. Debtors

	2025 £	2024 £
Due within one year		
Tax recoverable	1,000	-
	<u>1,000</u>	<u>-</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

11. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	695	6
Accruals and deferred income	948	948
	<u>1,643</u>	<u>954</u>

12. Creditors: Amounts falling due after more than one year

	2025 £	2024 £
Other loans	4,000	8,000
	<u>4,000</u>	<u>8,000</u>

The long term loans are agreed as per the signed terms and conditions of the loan documents held by the Charity.

The long term loans bear no interest and are to be repaid at the discretion of the trustees as funds are available without jeopardising the financial position of the charity.

13. Financial instruments

	2025 £	2024 £
Financial assets		
Financial assets measured at fair value through income and expenditure	6,017	15,485
	<u>6,017</u>	<u>15,485</u>

Financial assets measured at fair value through income and expenditure comprise bank balances.

THE BESOM NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

14. Statement of funds

Statement of funds - current year

	Balance at 1 June 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2025 £
Unrestricted funds					
General fund	(5,859)	13,515	(3,550)	(2,418)	1,688
Restricted funds					
Communication and Media fund	12,839	15,000	(30,257)	2,418	-
Total of funds	6,980	28,515	(33,807)	-	1,688

Statement of funds - prior year

	Balance at 1 June 2023 £	Income £	Expenditure £	Balance at 31 May 2024 £
Unrestricted funds				
General fund	(5,668)	3,399	(3,590)	(5,859)
Restricted funds				
Communication and Media fund	-	35,000	(22,161)	12,839
Total of funds	(5,668)	38,399	(25,751)	6,980

Communication and Media fund

The restricted media fund is specifically for the development of the Communications and Media Role and associated activity.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

15. Summary of funds

Summary of funds - current year

	Balance at 1 June 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2025 £
General funds	(5,859)	13,515	(3,550)	(2,418)	1,688
Restricted funds	12,839	15,000	(30,257)	2,418	-
	<u>6,980</u>	<u>28,515</u>	<u>(33,807)</u>	<u>-</u>	<u>1,688</u>

Summary of funds - prior year

	Balance at 1 June 2023 £	Income £	Expenditure £	Balance at 31 May 2024 £
General funds	(5,668)	3,399	(3,590)	(5,859)
Restricted funds	-	35,000	(22,161)	12,839
	<u>(5,668)</u>	<u>38,399</u>	<u>(25,751)</u>	<u>6,980</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	314	314
Current assets	7,017	7,017
Creditors due within one year	(1,643)	(1,643)
Creditors due in more than one year	(4,000)	(4,000)
Total	<u>1,688</u>	<u>1,688</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Endowment funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	-	-	449	449
Current assets	-	12,839	2,646	15,485
Creditors due within one year	-	-	(954)	(954)
Creditors due in more than one year	-	-	(8,000)	(8,000)
Total	-	12,839	(5,859)	6,980

17. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £388 (2023 - £1,072).