

**HONITON COMMUNITY
CHURCH**

CHARITY NUMBER: 1162085

**ANNUAL ACCOUNTS AND
TRUSTEES REPORT
FOR THE YEAR ENDED
31 MARCH 2023**

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

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Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

Trustees' Annual Report

Reference and Administration Details

| | |
|--|---|
| Charity name: | Honiton Community Church |
| Other names by which the charity is known: | The Community Church. The Community Church, Honiton and Sidmouth |
| Registered charity number: | 1162085 |
| Charity's principal address: | Honiton Community Church Lees Buildings King Street Honiton Devon EX14 1DH |
| Trustees: | Gillian Donne-Davis Richard Kingdon Carol Hather Clara Rose |

Structure, Governance and Management

The charity is a Charitable Incorporated Organisation registered 9 June 2015.

Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

New trustees are suggested by the elders and trustees from the members of the church and are then finally approved by the trustees. Trustees serve for three years after which they may put themselves forward for re-appointment. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. The Trust Deed provides for a minimum of three trustees, to a maximum of twelve trustees.

On appointment, new trustees are shown the constitution, recent sets of financial statements and minutes of previous board meetings. A copy of the Charity Commission's guidance 'The Essential Trustee: What You Need to Know' and 'Public Benefit: running a charity' are available to new trustees if requested, and they are also recommended to familiarise themselves with the guidance available at www.gov.uk ; 'Charity Trustee: What's Involved'.

Objectives and Activities

- 1) To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the trust deed in the county of Devon and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.
- 2) To promote and fulfil such other charitable purposes beneficial to the community in the said county of Devon and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

Trustees' Annual Report (continued)

Achievements and Performance

Honiton Community Church is a member of the Commission New Frontiers grouping of Churches. The Church also has relationships with other churches and church leaders within the town.

The Church has continued to maintain a varied programme of activities. This includes associated children's work, with other adult and youth meetings during the week.

During the year, the main Sunday morning meetings were held at The Beehive Community Centre, Honiton. Mid-week meetings were held at Meadow View Chapel, Honiton, and at The Kings Centre, Lees Buildings, High Street, Honiton.

The church has engaged in a variety of social action projects including:

- 1) Honiton Food Bank
- 2) Warm Space – coffee & chat

The Church has also continued to support churches in India.

Reserves Policy

Unrestricted general are held in order that the charity would be able to continue its activities in the event of a significant drop in funding in the short term until alternative sources were secured.

The amount of reserve that will be held will be at least £40,000. This equates to approximately three months of unavoidable costs. These include the salaries of the employees of the charity.

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees on 31 January 2024

Richard Kingdon

Chair of Trustees

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

Statement of Trustees Responsibilities

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

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the Trustees are required to:

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

The Trustees are responsible for keeping adequate 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 Charity (Accounts and Reports) Regulations 2008. 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.

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

Independent Examiner's Report to the Trustees of Honiton Community Church Charitable Incorporated Organisation (the CIO)

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2023.

Respective responsibilities of trustees and examiner

As the charity trustees of the CIO 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 CIO'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 examiners' statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 CIO as required by section 130 of the 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.



**Mrs M French FCCA
Independent examiner
Westcotts (SW) LLP
Queens House
New Street
Honiton, Devon
EX14 1BJ
Dated: 31 January 2024**

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

Statement of Financial Activities

| | Note | Unrestricted Funds £ | 2023 Restricted Funds £ | Total Funds £ | 2022 Total Funds £ |
|--------------------------------------|------|----------------------------|----------------------------------|-----------------------|-----------------------------|
| Incoming resources: | | | | | |
| Donations and legacies | | | | | |
| Voluntary income: | | | | | |
| Offerings: General offerings | | 8,714 | | 8,714 | 21,867 |
| Gift Aided | | 138,124 | - | 138,124 | 116,721 |
| Restricted income | | - | 85,299 | 85,299 | 102,411 |
| Income tax reclaimed | | 35,079 | 5,225 | 40,304 | 44,083 |
| Investment income: bank interest | | 781 | - | 781 | 6 |
| Other incoming resources | | 2,266 | - | 2,266 | 170 |
| Total incoming resources | | <u>184,964</u> | <u>90,524</u> | <u>275,488</u> | <u>285,258</u> |
| Resources expended: | | | | | |
| Expenditure on charitable activities | 2 | 167,731 | 28,877 | 196,608 | 215,240 |
| Total resources expended | | <u>167,731</u> | <u>28,877</u> | <u>196,608</u> | <u>215,240</u> |
| Net incoming resources | | 17,233 | 61,647 | 78,880 | 70,018 |
| Transfers | | - | - | - | - |
| Total funds brought forward | | <u>352,594</u> | <u>79,468</u> | <u>432,062</u> | <u>362,044</u> |
| Total funds carried forward | | <u><u>369,827</u></u> | <u><u>141,115</u></u> | <u><u>510,942</u></u> | <u><u>432,062</u></u> |

The notes form an integral part of these accounts

Honiton Community Church CIO (Charity Number 1162085)

Accounts as at 31 March 2023

Balance Sheet

| | Note | Unrestricted £ | 2023 Restricted £ | Total £ | 2022 Total £ |
|--|-------------|---------------------------|----------------------------------|-----------------------|-----------------------------|
| Fixed Assets | | | | | |
| Tangible assets: Property | 7 | <u>280,666</u> | <u>-</u> | <u>280,666</u> | <u>284,166</u> |
| Current Assets | | | | | |
| Debtors | 8 | 22,832 | 3,163 | 25,995 | 26,488 |
| Cash at bank and in hand | 9 | <u>70,884</u> | <u>137,952</u> | <u>208,836</u> | <u>126,776</u> |
| | | 93,716 | 141,115 | 234,831 | 153,264 |
| Creditors: amounts falling due within one | 10 | <u>4,555</u> | <u>-</u> | <u>4,555</u> | <u>5,368</u> |
| Net current assets | | 89,161 | 141,115 | 230,276 | 147,896 |
| Net assets | | <u><u>369,827</u></u> | <u><u>141,115</u></u> | <u><u>510,942</u></u> | <u><u>432,062</u></u> |
| Funds | | | | | |
| Unrestricted funds | | | | 369,827 | 352,594 |
| Restricted funds | | | | 141,115 | 79,468 |
| Total funds | 11 | | | <u><u>510,942</u></u> | <u><u>432,062</u></u> |

The notes form an integral part of these accounts

**The trustees declare that they have approved the above.
Signed on behalf of the charity's trustees on 31 January 2024**

**Richard Kingdon
Chair of Trustees**

Notes to the Accounts

1 Principal Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity 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 note(s).

1.2 Tangible fixed assets

Freehold property is initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Property - 1% straight line.

1.3 Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Donations

Voluntary income is included in the Statement of Financial Activities during the year in which it is receivable together with any income tax reclaimable thereon.

Investment income

Income from investment is included in the year in which it is receivable.

Other incoming resources

Other incoming resources are included in the period in which they are receivable.

1.4 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities

Charitable activities includes all direct and indirect costs incurred by the charity in meeting its charitable objects.

Governance costs

Governance activities comprise all costs incurred in running the charity itself as an organisation and its compliance with regulation and good practice.

1.5 Taxation

Under section 505 ICTA 1988 the charity is exempt from certain taxes. Full account is taken of tax credits attaching to gifts and qualifying donations.

1.6 Value added tax:

The charity is not registered for value added tax. Irrecoverable value added tax is aggregated along with the expenditure to which it relates.

1.7 Pension costs

The charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount charged against income represents the contributions payable to the scheme in respect of the accounting period.

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

Notes to the Accounts

2 Expenditure on charitable activities by fund type

| | Unrestricted Funds | Restricted Funds | Total Funds 2023 |
|--------------------------------|--------------------|------------------|------------------|
| Governance costs (note 3) | 1,708 | - | 1,708 |
| Charitable activities (note 4) | 166,023 | 28,877 | 194,900 |
| | <u>167,731</u> | <u>28,877</u> | <u>196,608</u> |

| | Unrestricted Funds | Restricted Funds | Total Funds 2022 |
|--------------------------------|--------------------|------------------|------------------|
| Governance costs (note 3) | 3,122 | - | 3,122 |
| Charitable activities (note 4) | 172,526 | 39,592 | 212,118 |
| | <u>175,648</u> | <u>39,592</u> | <u>215,240</u> |

3 Governance Costs

| | 2023 Unrestricted £ | Restricted £ | Total Funds £ | 2022 Total £ |
|-----------------------------|---------------------|--------------|---------------|--------------|
| Professional fees | 1,539 | - | 1,539 | 2,168 |
| Independent examination fee | 169 | - | 169 | 954 |
| | <u>1,708</u> | <u>-</u> | <u>1,708</u> | <u>3,122</u> |

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

Notes to the Accounts (continued)

4 Charitable Activities

| | Unrestricted | 2023 Restricted | Total | 2022 Total |
|----------------------------------|----------------|--------------------|-----------------------|----------------|
| | £ | £ | £ | £ |
| Salary | 103,049 | | 103,049 | 101,336 |
| Employers N.I. | 4,363 | | 4,363 | 5,517 |
| Pension | 3,408 | | 3,408 | 2,274 |
| General rates | 233 | - | 233 | 98 |
| Water rates | 331 | - | 331 | 292 |
| Heating & Lighting | 5,722 | - | 5,722 | 3,730 |
| Telephone | 1,399 | - | 1,399 | 1,434 |
| Printing , postage and stat | 2,108 | - | 2,108 | 2,811 |
| Cleaning, etc | 3,803 | - | 3,803 | 3,981 |
| Office refreshments | 24 | - | 24 | 16 |
| Premises maintenance | 5,529 | - | 5,529 | 5,113 |
| Depreciation | 3,500 | - | 3,500 | 3,500 |
| Premises hire | 8,951 | - | 8,951 | 10,941 |
| Insurance | 2,118 | - | 2,118 | 1,737 |
| Guest speakers | 375 | - | 375 | - |
| Copyright licence | 1,104 | - | 1,104 | 250 |
| Memberships | 509 | - | 509 | 1,864 |
| Training | - | - | - | 1,175 |
| Conferences & Family Days | 728 | - | 728 | 234 |
| Refreshments & social events | 2,037 | - | 2,037 | 2,484 |
| Bank charges | 138 | - | 138 | 191 |
| New equipment | 1,849 | - | 1,849 | 1,994 |
| Books | 400 | - | 400 | 4 |
| General equip maintenance & hire | 1,977 | - | 1,977 | 699 |
| Crèche & Toddlers | 35 | - | 35 | - |
| Activ8 Materials | 545 | - | 545 | 157 |
| Y.P & Youth Events | 482 | - | 482 | 506 |
| Community Action | 34 | 20,521 | 20,555 | 32,284 |
| Alpha | 639 | - | 639 | 1,341 |
| Advertising | 939 | - | 939 | 1,250 |
| Gifts given | 560 | - | 560 | 455 |
| Gifts to Commission | 3,300 | - | 3,300 | 3,875 |
| Pastoral gifts | 884 | - | 884 | - |
| Hospice Care | - | 184 | 184 | - |
| India gift | 4,950 | 310 | 5,260 | 9,075 |
| Lighthouse Church (Sidmouth) | - | 7,862 | 7,862 | - |
| Choma orphange | - | - | - | 11,500 |
| | <u>166,023</u> | <u>28,877</u> | <u>194,900</u> | <u>212,118</u> |

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

Notes to the Accounts (continued)

5 Staff costs

| | Total 2023 £ | Total 2022 £ |
|-------------------------------|-----------------------------|--------------------|
| Wages and salaries | 103,049 | 101,336 |
| Employer's National Insurance | 4,363 | 5,517 |
| Pension costs | 3,408 | 2,274 |
| | <u>110,820</u> | <u>109,127</u> |

The average number of full time equivalent employees during the year was 3 (2022: 3).

No remuneration has been paid to the Trustees in either current or preceding period. The charity has not met any individual expenses incurred by Trustees for services provided to the charity. No employee (2022: zero) received emoluments over £60,000 in the year.

6 Related party

During the year the charity did not enter into any related party transactions (2022: Nil).

7 Fixed Assets

| | Freehold Property Total £ |
|-----------------------------------|--|
| Cost | |
| At 1 April 2022 and 31 March 2023 | <u>336,666</u> |
| Accumulated depreciation | |
| At 1 April 2022 | 52,500 |
| Depreciation for the year | <u>3,500</u> |
| At 31 March 2023 | <u>56,000</u> |
| Net Book Value | |
| At 31 March 2023 | <u>280,666</u> |
| At 31 March 2022 | <u>284,166</u> |

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

Notes to the Accounts (continued)

8 Debtors

| | Unrestricted £ | 2023 Restricted £ | Total £ | 2022 Total £ |
|------------------------|-------------------|-------------------------|---------------|--------------------|
| Room hire | - | - | - | 80 |
| Income Tax reclaim due | 22,832 | 3,163 | 25,995 | 26,408 |
| | <u>22,832</u> | <u>3,163</u> | <u>25,995</u> | <u>26,488</u> |

9 Cash at bank and in hand

| | Unrestricted £ | 2023 Restricted £ | Total £ | 2022 Total £ |
|--------------------------|-------------------|-------------------------|----------------|--------------------|
| CAF Bank Gold Account | - | 101,146 | 101,146 | 39,477 |
| CAF Bank Current Account | 70,884 | 36,806 | 107,690 | 87,288 |
| Petty cash | - | - | - | 11 |
| | <u>70,884</u> | <u>137,952</u> | <u>208,836</u> | <u>126,776</u> |

10 Creditors: amounts falling due within one year

| | Unrestricted £ | 2023 Restricted £ | Total £ | 2022 Total £ |
|-----------------------|-------------------|-------------------------|--------------|--------------------|
| Barclaycard | 1,231 | - | 1,231 | 993 |
| Payroll costs | 2,224 | - | 2,224 | 2,400 |
| Accruals: accountancy | 1,100 | - | 1,100 | 1,975 |
| | <u>4,555</u> | <u>-</u> | <u>4,555</u> | <u>5,368</u> |

11 Analysis of charitable funds

| Unrestricted Funds | Balance at 1 April 21 £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Balance at 31 March 22 £ |
|---------------------------|-------------------------------|----------------------------|----------------------------|----------------|---|
| General funds | <u>345,395</u> | <u>182,847</u> | <u>175,648</u> | <u>-</u> | <u>352,594</u> |
| | Balance at 1 April 22 £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Balance at 31 March 23 £ |
| General funds | <u>352,594</u> | <u>184,964</u> | <u>167,731</u> | <u>-</u> | <u>369,827</u> |

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

Notes to the Accounts (continued)

| 11 Restricted Funds | Balance at 1 April 21 £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Balance at 31 March 22 £ |
|----------------------------|-------------------------------|----------------------------|----------------------------|----------------|--------------------------------|
| Choma Orphanage | - | 5,670 | (5,670) | - | - |
| India | 9,360 | 25 | (9,075) | - | 310 |
| Commission | 575 | - | (575) | - | - |
| Foodbank | 6,714 | 17,508 | (24,222) | - | - |
| Meadow View | - | 78,974 | - | - | 78,974 |
| Tear fund | - | 184 | - | - | 184 |
| Alpha | - | 50 | (50) | - | - |
| | <u>16,649</u> | <u>102,411</u> | <u>(39,592)</u> | <u>-</u> | <u>79,468</u> |

| | Balance at 1 April 22 £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Balance at 31 March 23 £ |
|-----------------------|-------------------------------|----------------------------|----------------------------|----------------|---|
| India | 310 | - | (310) | - | - |
| Foodbank | - | 31,094 | (20,366) | - | 10,728 |
| Meadow View | 78,974 | 22,700 | - | - | 101,674 |
| Tear Fund | 184 | - | (184) | - | - |
| Community Coffee Club | - | 923 | (155) | - | 768 |
| Lighthouse Church | - | 35,807 | (7,862) | - | 27,945 |
| | <u>79,468</u> | <u>90,524</u> | <u>(28,877)</u> | <u>-</u> | <u>141,115</u> |

Purpose of restricted funds

Meadow View - relates to monies raised for the purchase and improvement of Meadow View Chapel

India - relates to monies raised to support churches in India

Commission - relates to monies raised for our group of churches

Foodbank - related to monies to support our Foodbank

Choma Orphanage - relates to monies collected to send to Zambian orphanage.

Tear Fund - relates to money raised at Christmas

Alpha - Monies given towards the cost of our Alpha course

Community Coffee Club - relates to monies raised to fund the Community Coffee Club.

Lighthouse Church - relates to monies received to support the new church in Sudmouth.