

**HONITON COMMUNITY
CHURCH**

CHARITY NUMBER: 1162085

**ANNUAL ACCOUNTS AND
TRUSTEES REPORT
FOR THE YEAR ENDED
31 MARCH 2019**

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2019

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Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2019

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:	Nigel Parker Simon Bates Richard Kingdon Dean Barrow 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.

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.

The main activities in relation to these objectives are the operation of a worshipping and witnessing church with practical involvement in the local community and other nations.

The Trustees consider that the Church's activities during the year satisfy the Charity Commission's guidance on public benefit. This has been achieved via a range of meetings for all ages, our community outreach activities, the continuation of a number of community action initiatives, our broader vision and the availability of our building, the King's Centre, for hire by the community.

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2019

Trustees' Annual Report

Achievements and Performance

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

The Church has continued to maintain a full programme of activities formerly operated by encompassing the main public Sunday meeting with associated Children's work, with other adult and youth activities during the week.

During the year, the main Sunday meetings have continued at the Beehive Community Centre in Honiton. In September 2018, an additional Sunday meetings commenced at Sidmouth College in Sidmouth.

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

- 1) Food Bank.
- 2) Walk the Talk: a community-based initiative that seeks to provide practical, emotional and spiritual support for people marginalised in
- 3) The Hub: A drop in for adults with learning disabilities.
- 4) Many Hands: assisting individuals both inside and outside the church with practical help such as gardening, decorating, moving house and general DIY.
- 5) Debt Advice Service.
- 6) Toddler Club.

The Church has also been involved in Zambia, supporting churches and an orphanage and in churches in India.

Reserves Policy

Unrestricted general reserves 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 trustees declare that they have approved the trustees' report above
Signed on behalf of the charity's trustees on 30 January 2020

Nigel Parker
Chair of Trustees

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2019

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 2019

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 2018.

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

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
Thomas Westcott
Queens House
New Street
Honiton, Devon
EX14 1BJ
Dated: 30 January 2020**

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2019

Statement of Financial Activities

	Note	Unrestricted Funds £	2019 Restricted Funds £	Total Funds £	2018 Total Funds £
Incoming resources:					
Donations and legacies					
Voluntary income:					
50	Offerings: General offerings	25,547	765	26,312	28,615
51	Gift Aided	140,700	-	140,700	141,985
56	Designated income	-	24,359	24,359	53,085
60	Income tax reclaimed	37,893	-	37,893	48,097
67	New building income	730	-	730	820
65	Investment income: bank interest	21	-	21	11
66	Other incoming resources	8,528	-	8,528	3,495
	Transfer from Trust	-	-	-	259,613
	Total incoming resources	<u>213,419</u>	<u>25,124</u>	<u>238,543</u>	<u>535,721</u>
Resources expended:					
	Charitable Activities	214,512	25,475	239,987	198,019
	Governance costs	2,326	-	2,326	1,507
	Total resources expended	<u>216,838</u>	<u>25,475</u>	<u>242,313</u>	<u>199,526</u>
	Net incoming resources	(3,419)	(351)	(3,770)	336,195
	Transfers	-	-	-	-
	Total funds brought forward	<u>392,792</u>	<u>351</u>	<u>393,143</u>	<u>56,948</u>
	Total funds carried forward	<u>389,373</u>	<u>-</u>	<u>389,373</u>	<u>393,143</u>

The notes form an integral part of these accounts

Honiton Community Church CIO (Charity Number 1162085)

Accounts as at 31 March 2019

Balance Sheet

	Note	Unrestricted £	2019 Restricted £	Total £	2018 Total £
Fixed Assets					
Tangible assets: Property	5	<u>323,200</u>	<u>-</u>	<u>323,200</u>	<u>323,200</u>
Current Assets					
Debtors	6	15,398	-	15,398	12,846
Cash at bank and in hand	7	<u>56,330</u>	<u>-</u>	<u>56,330</u>	<u>62,365</u>
		<u>71,728</u>	<u>-</u>	<u>71,728</u>	<u>75,211</u>
Creditors: amounts falling due within one year	8	<u>5,555</u>	<u>-</u>	<u>5,555</u>	<u>5,268</u>
Net current assets		66,173	-	66,173	69,943
Net assets		<u><u>389,373</u></u>	<u><u>-</u></u>	<u><u>389,373</u></u>	<u><u>393,143</u></u>
Funds					
Unrestricted funds				389,373	392,792
Restricted funds	0			-	351
Total funds				<u><u>389,373</u></u>	<u><u>393,143</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 30 January 2020

Nigel Parker
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) and the Companies Act 2006.

The company 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

The charity's policy is to depreciate the property over its useful economic life. However, the trustees felt that the life of the property is so long and the residual value so high that the charge and accumulated depreciation would be immaterial.

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.

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Notes to the Accounts (continued)

2	Charitable Activities	Unrestricted	2019 Restricted	Total	2018 Total
		£	£	£	£
	Salary	47,790	-	47,790	46,484
Lead Elder:	Employers N.I.	3,200	-	3,200	3,487
	Pension	2,504	-	2,504	-
	Travel	10	-	10	103
	Book allowance	92	-	92	154
Operations	Salary	26,851	-	26,851	26,049
Manager:	Employers N.I.	1,601	-	1,601	1,668
	Pension	652	-	652	1,260
Elder:	Salary	17,592	-	17,592	15,706
	Employers N.I.	853	-	853	807
Treasurer	Honorarium	2,917	-	2,917	2,633
Youth worker:	Salary	5,552	3,979	9,531	3,464
	Employers N.I.	692	-	692	104
Office admin:	Salary	13,964	-	13,964	10,858
Office	General rates	259	-	259	235
	Water rates	300	-	300	324
	Electricity	1,478	-	1,478	1,162
	Gas	1,446	-	1,446	1,328
	Telephone	1,046	-	1,046	998
	Printing , postage and stat	5,383	-	5,383	5,059
	Cleaning, etc	2,237	-	2,237	2,002
	Office refreshments	723	-	723	574
Mortgage interest		-	-	-	954
Premises maintenance		9,585	-	9,585	3,020
Premises hire		7,922	5,000	12,922	8,665
Insurance		2,170	-	2,170	1,916
Guest speakers		1,187	-	1,187	460
Copyright licence		1,160	-	1,160	855
Memberships		477	-	477	440
Training		1,700	-	1,700	2,941
Conferences & Family Days		2,617	-	2,617	7,482
Refreshments & social events		3,985	-	3,985	2,435
Bank charges		250	-	250	290
New equipment		6,004	5,000	11,004	6,112
Books		294	-	294	574
General equip maintenance & hire		954	-	954	447
Crèche & Toddlers		129	-	129	151
Activ8 Materials		807	-	807	544
Y.P & Youth Events		2,069	-	2,069	3,748
Puppets		25	-	25	69
Debt Counselling		1,199	-	1,199	1,268
Community Action		16,923	1,981	18,904	16,162
Alpha		652	-	652	309
Advertising		3,661	-	3,661	1,315
Gifts given		716	-	716	275
Gifts to Commission		3,306	-	3,306	3,300
Pastoral gifts		-	200	200	-
Hospice Care		-	765	765	900
Bolivia Fund		-	-	-	1,070
	C/fwd	<u>204,934</u>	<u>16,925</u>	<u>221,859</u>	<u>190,161</u>

Honiton Community Church CIO (Charity Number 1162085)

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Notes to the Accounts (continued)

2 Charitable Activities

	Unrestricted £	2019 Restricted £	Total £	2018 Total £
B/fwd amount	<u>204,934</u>	<u>16,925</u>	<u>221,859</u>	<u>190,161</u>
Texas Trip	-	-	-	300
Together for the South West	-	500	500	-
India Trip	892	-	892	461
Zambia trip	3,802	-	3,802	3,047
Zambia gifts	3,196	-	3,196	-
Kerala Gift	710	3,590	4,300	-
Choma orphanage	978	4,460	5,438	4,050
	<u>214,512</u>	<u>25,475</u>	<u>239,987</u>	<u>198,019</u>

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Notes to the Accounts (continued)

3 Governance Costs

	Unrestricted £	2019 Restricted £	Total £	2018 Total £
Professional fees	886	-	886	852
Thomas Westcott	1,440	-	1,440	655
	<u>2,326</u>	<u>-</u>	<u>2,326</u>	<u>1,507</u>

4 Staff costs

	Total 2019 £	Total 2018 £
Wages and salaries	92,233	91,703
Employer's National Insurance	5,654	6,066
Pension costs	3,156	1,260
	<u>101,043</u>	<u>99,029</u>

The average number of full time equivalent employees during the year was 3 (2018: 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 (2018: zero) received emoluments over £60,000 in the year.

5 Fixed Assets

	Freehold Property Total £
COST	
At 1 April 2018 and 31 March 2019	<u>323,200</u>
Additions	-
Disposal	-
Net Book Value	
At 31 March 2019 and 2018	<u>323,200</u>

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Notes to the Accounts (continued)

6 Debtors

	Unrestricted £	2019 Restricted £	Total £	2018 Total £
Room hire	2,408	-	2,408	-
Income Tax reclaim due	12,990	-	12,990	12,846
	<u>15,398</u>	<u>-</u>	<u>15,398</u>	<u>12,846</u>

7 Cash at bank and in hand

	Unrestricted £	2019 Restricted £	Total £	2018 Total £
CAF Bank Gold Account	24,457	-	24,457	17,716
CAF Bank Current Account	19,313	-	19,313	34,029
HSBC Paypal account	12,528	-	12,528	10,616
Petty cash	32	-	32	4
Office float	-	-	-	-
	<u>56,330</u>	<u>-</u>	<u>56,330</u>	<u>62,365</u>

8 Creditors: amounts falling due within one year

	Unrestricted £	2019 Restricted £	Total £	2018 Total £
Barclaycard	1,612	-	1,612	1,609
Payroll costs	2,968	-	2,968	2,684
Pensions Control	-	-	-	-
Accruals: accountancy	975	-	975	975
	<u>5,555</u>	<u>-</u>	<u>5,555</u>	<u>5,268</u>

9 Restricted Funds

	Balance at 1 April £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March £
Choma Orphanage	-	4,460	(4,460)	-	-
The Hub	351	-	(351)	-	-
Hospicecare	-	765	(765)	-	-
Together in the South West	-	500	(500)	-	-
Sidmouth	-	10,000	(10,000)	-	-
Foodbank	-	510	(510)	-	-
Kerala	-	3,590	(3,590)	-	-
Community Action	-	620	(620)	-	-
Derek's House	-	500	(500)	-	-
Gift for individual	-	200	(200)	-	-
Youthwork Grant	-	3,979	(3,979)	-	-
	<u>351</u>	<u>25,124</u>	<u>(25,475)</u>	<u>-</u>	<u>-</u>

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

The Hub - relates to monies donated to help resource a drop in club for families with disabled children.

Hospicecare - relates to money raised at Christmas for a local Hospice.

Together in the South West - relates to monies received to cover the cost of a conference.

Sidmouth - relates to a grant from Commission to assist in the planting of the Sidmouth site.

Foodbank - related to monies to support our Foodbank.

Kerala - relates to monies raised to support an orphanage in India.

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Notes to the Accounts (continued)

Community Action - relates to monies received to support the church's community action team.

Derek's House - relates to monies received for a potential future house for needy individuals. Transferred to Honiton Community Action Trust Limited.

Gift for individual - monies from charity to buy white goods for a specific individual.

Youthwork Grant - a grant to support the costs of our Youth Worker.