

# THE EXETER ICE CHARITABLE TRUST

England & Wales · Charity number 1071619

## Details

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**Other names** THE ICE CHARITABLE TRUST

**Status** Registered

**Legal form** Charitable company

**Company number** [03597082](#)

**Registered** 1998-09-18

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Exeter I C E Charitable Trust  
13-14 Okehampton Street  
Exeter  
EX4 1DU

**Phone** 01392 411116

**Email** [office@icetrust.co.uk](mailto:office@icetrust.co.uk)

**Website** [www.icetrust.co.uk](http://www.icetrust.co.uk)

## Activities

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**Objects:** THE ADVANCEMENT FOR THE PUBLIC BENEFIT OR RELIGIOUS OR OTHER EDUCATION AND THE PROMOTION AND ADVANCEMENT OF THE CHRISTIAN RELIGION AND WORSHIP OF GOD AND THE SPREADING OF THE GOSPEL OF THE LORD JESUS CHRIST AND WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING THE PROMOTION FOSTERING AND FACILITATING OF THE KNOWLEDGE AND PRACTICE OF THE CHRISTIAN FAITH AMONGST YOUNG PEOPLE OF SCHOOL AGE AND OVER BOTH WITHIN AND WITHOUT SCHOOLS COLLEGES AND OTHER EDUCATIONAL ESTABLISHMENTS (AND THEREBY ASSIST IN ENSURING THAT DUE ATTENTION IS GIVEN TO THE SPIRITUAL SOCIAL AND MORAL EDUCATION AND DEVELOPMENT OF YOUNG PEOPLE AS WELL AS TO THE DEVELOPMENT AND OCCUPATION OF THEIR MINDS AND BODIES)

**Activities:** Christian support to local educational services in assisting with school assemblies and running lunch clubs etc. Communication links between school and church. Encourage young people to develop a confident faith and live this out consistently. Participate in positive corporate youth strategy in the city and work with similar projects.

## Classification

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- **How:** Provides Human Resources
- **What:** Education/training, Religious Activities
- **Who:** Children/young People

## Geography

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- **Area of benefit:** NOT DEFINED.IN PRACTICE THE WEST COUNTRY.
- Devon

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£76,740	£79,512	-	-
2024-08-31	£64,767	£62,943	-	-
2023-08-31	£58,898	£70,312	-	-
2022-08-31	£62,687	£61,133	-	-
2021-08-31	£59,904	£65,303	-	-
2020-08-31	£106,324	£74,741	-	-

## Trustees

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Name	Role	Appointed
<b>Brian Murray</b>	Chair	2017-07-19
Abigail Lousie Hoban		2022-06-29
Patricia Morris		2015-03-11
Rev Gudrun Thomas		2025-05-12
SUSAN KATHLEEN NODEN		2001-03-12

**THE EXETER ICE CHARITABLE TRUST**

England & Wales - Charity number 1071619

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# Accounts

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bringing faith to life

# ANNUAL REPORT 2024 to 2025

## The Exeter ICE Charitable Trust

Charity registration number: 1071619

Company number: 03597082

Offices 1&2,  
Riverside Centre,  
13-14 Okehampton St,  
Exeter, EX4 1DU

Email: [office@icetrust.co.uk](mailto:office@icetrust.co.uk)

Website: [www.icetrust.co.uk](http://www.icetrust.co.uk)

01392 411116



Registered with  
**FUNDRAISING  
REGULATOR**

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# STRUCTURE GOVERNANCE & MANAGEMENT

## Governing Document

The Exeter ICE Charitable Trust is a charitable company limited by guarantee, incorporated on 13 July 1998, and governed by its Memorandum and Articles of Association. The charity is registered with the Charity Commission and Companies House. In the event of winding up, each member's liability is limited to £1.

## Appointment of Trustees

Trustees are appointed in accordance with the charity's governing document. New trustees are recruited through local church networks, personal recommendation, and skills-based assessment to ensure the board has the experience needed to oversee the charity's work. All appointments are approved by the existing trustees.

## Reference and administrative details

Charity name	The Exeter ICE Charitable Trust
Other name the charity uses	Exeter ICE or ICE
Registered charity number	1071619
Company number	03597082
Charity's principal address	13-14 Okehampton Street Devon EX4 1DU

## Names of the charity Trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year
Susan Noden		
Rev Gudrun Thomas		Elected 12 <sup>th</sup> May 2025
Patricia Morris	Company Secretary (CS)	
Brian Murray	Chairperson	
Mary Rowe		
Abigail Hoban	Vice Chair	

# REVIEW OF THE YEAR

## Objectives and Activities

The Exeter ICE Charitable Trust (ICE) wants to give every young person the opportunity to explore and understand the Christian faith. This report covers the period 1<sup>st</sup> September 2024 to 31<sup>st</sup> August 2025.

In September 2024 we welcomed Jess Warner to our team Jess works across both primary and secondary phases which has allowed us to build capacity in both the primary and secondary phases. Jess also brings skills in publicity and social media which has been very helpful.

During this year we were fortunate to have a generous donor offer to match fund new and increased gifts from individuals and churches. The team decided to make the most of this by arranging to visit church leaders in person to talk about the work of Exeter ICE. We also held the first Exeter ICE Big Quiz. This night was a great success allowing us to tell our supporters about the work of Exeter ICE as well as giving us the opportunity to raise some funds as well.

Last year began brilliantly with Jess joining the team to work in both the primary and secondary schools.

The primary schools have been really blessed by Jess's creativity and heart for the young people! Here are some highlights for the year:

We were able to reconnect with Woodwater Academy and Bowhill Primary after a few years being unable to get into these schools.

Sally ran a series of 5 Walk Through the Bible lessons in St Davids Primary, with the children learning the whole of the Old Testament in a fun and memorable way.

We piloted a feelings workshop in Bowhill school, alongside Anne-Marie, to support children experiencing worry. After positive feedback, we then ran this workshop in Woodwater Academy and a second group at Bowhill Primary.

We continue to have the maximum numbers of children for our lunch club at St Sidwell's each week, with the children excited every week to come along and hear Bible stories.

We supported St Sidwell's Primary in setting up permanent prayer spaces for the school, and ran pop up prayer spaces for 3 more schools across the year - giving all children in each school the opportunity to try prayer for themselves.

In the Secondary phase we have continued to have a presence in all five secondary schools and Exeter College. Our teams have been strengthened by new volunteers from different churches and Jess, our new staff member. We are encouraged by the way young people are making connections at our clubs and then making connections with churches across the city. Looking forward, as a team we have also felt challenged to deepen our presence in the schools and next year are piloting a new placement model which will look more like a traditional chaplaincy, but in a secular school context.

We praise the Lord for his provision and look forward to seeing the Lord at work in the coming year.

## **How we deliver the work.**

When planning our activities, the Trustees consider the Charity Commission's guidance on public benefit and the specific guidance for charities on the advancement of religion.

We aim to give every young person the opportunity to explore and understand the Christian faith by:

- employing workers to go into schools in the Exeter area and support schools in delivering the curriculum;
- managing a team of associate workers, who are employed by other organisations but go into schools under the ICE banner;
- mentoring young people in Secondary schools;
- liaising with churches to connect with local schools, and resource input for assemblies, and RS classes;
- training volunteers through opportunities to shadow our staff in school ministry; and
- partnering with Scripture Union to grow our expertise in practical ministry.

We have a number of volunteers who support Exeter ICE by regularly attending prayer meetings, and distributing our newsletter in local churches. All our Trustees are also volunteers and we are very grateful for everyone's contribution to the work of ICE.

# FINANCIAL REVIEW

In 2024/25 ICE received £76,740 in income (23/24 £64,767). This is an increase of £11,973 when compared to 23/24. £4,726 was through increased donations and £7,247 was through increased grant funding and fund raising though partially offset by a £220 decrease in income from trading and bank interest. The matched funding appeal we ran during the year helped increase donations. As the appeal finished on 31<sup>st</sup> August 2025 we did not know how much matched funding had been raised. Consequently, we have not shown the matched funding in this year's accounts. However, by October 25 it had been established that the matched funding donation would be £17,800 and this will be shown in the 25/26 accounts.

£64,777 or 69% was from voluntary donations from individuals and churches including gift aid where appropriate (23/24 93%). £7,800 of our income was in the form of grants. In 2023/24 the corresponding figure from such general external funding was £3,063.

In 2024/25 we spent £79,512 (23/24 £62,943). This is an increase of £16,569. Within charitable activities, the single largest category of spend was staff salaries of £66,539 (23/24 £52,599). This increase of £13,940 is showing a comparison between 23/24 when staff spending was lower than expected due to a staff vacancy and then increased staff hours in 24/25 when a new employee was employed with increased hours.

The Statement of Financial Activities shows a deficit for the year of £2,772 in contrast with 23/24 when there was a surplus of £1,824. This was made up of the following movements

- Net incoming resources on the restricted fund of £1,487 being restricted gifts were carried forward to be spent on the next Narnia event which falls in the next financial year.
- Net outgoing resources on the unrestricted fund of £4,259. This is caused by the fact that as in the previous 2 years income is not covering our core running costs.

## **Performance of fundraising activities against objectives set**

During this reporting period the charity was fortunate enough to receive the offer of matched funding for all new and increased giving from individuals and churches. This matched funding will be recognised in the next year's financial statements. We are very grateful for this provision.

## **Reserves, reserves policy and going concern**

The charity holds cash reserves to manage cash flow and to fulfil our obligations in the event of the charity having to be wound up. On 31<sup>st</sup> August 2025 the total amount held in cash was £54,615 of which £19,287 is restricted. This is against an assessed need of £19,000 (3 months approx. running costs). The additional funds are being held to allow the Trustees to consolidate the present work and allow scope for future developments. This includes a strategic release of funds to pay for a new staff appointment due to start at the beginning of the next financial year.

The charity does not hold sufficient funds to have an investment policy but does seek to make the most of the funds available by depositing in higher interest bank accounts.

The Trustees have undertaken an assessment and believe that there is no uncertainty about the charity continuing as a going concern. More detail on this assessment can be found in Note 1.2 of the accompanying Financial Statements.

## **Principal risks**

As a charity working with children and young people, the Trustees are acutely aware of their safeguarding responsibilities. To mitigate this risk the Trustees, have a safeguarding policy in place which is reviewed regularly.

The Trustees are also aware that to maintain a healthy cash position the charity needs to continually recruit new donors to replace those lost as a result of changing circumstances. To that end the Trustees are looking to attract new support in 2025/26 and beyond.

## **Looking Ahead**

We aim to:

- Use the additional funds raised from the matched funding campaign to fund a new staff worker post in partnership with Scripture Union.
- Convert to a Charitable Incorporated Organisation to make the administration of the charity easier
- Running a new supporter event centred on the LIFE exhibition
- Piloting a new model of schools placement in secondary schools.

We praise God for his provision in the past 12 months and look forward to the future.

Signed



**Mr Brian Murray**

**Chairman**

**THE EXETER ICE CHARITABLE TRUST**  
**STATEMENT OF DIRECTORS' RESPONSIBILITIES**  
**YEAR ENDED 31 AUGUST 2025**

**DIRECTORS' RESPONSIBILITIES**

Company Law requires the directors to prepare financial statements that give a true and fair view of the state of affairs of the company at the end of the financial year and of its surplus or deficit for the financial year.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue on that basis.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with the Charities SORP (FRS102).


**THE EXETER ICE CHARITABLE TRUST STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 AUGUST 2025**

	2025	2025	2025	2024
	Restricted	Unrestricted	Total	Total
	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	487	64,290	64,777	60,051
Other trading activities	0	396	396	541
Investments	0	1,037	1,037	1,112
Other income	4,600	5,930	10,530	3,063
<b>TOTAL INCOMING RESOURCES</b>	<b>5,087</b>	<b>71,653</b>	<b>76,740</b>	<b>64,767</b>
<b>RESOURCES EXPENDED</b>				
Raising funds	0	0	0	0
Charitable activities	3,600	75,912	79,512	62,943
Other	0	0	0	0
<b>TOTAL OUTGOING RESOURCES</b>	<b>3,600</b>	<b>75,912</b>	<b>79,512</b>	<b>62,943</b>
<b>NET INCOMING/ (OUTGOING)</b>	<b>1,487</b>	<b>(4,259)</b>	<b>(2,772)</b>	<b>1,824</b>
<b>RESOURCES - FOR THE YEAR</b>				
<b>TRANSFER BETWEEN FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUNDS AT 1 SEPTEMBER</b>	<b>0</b>	<b>55,580</b>	<b>55,580</b>	<b>53,756</b>
<b>2024</b>				
<b>TOTAL FUNDS AT 31 AUGUST 2025</b>	<b>1,487</b>	<b>51,321</b>	<b>52,808</b>	<b>55,580</b>

The only recognised gains/losses is the surplus for the year.

The notes on page 13 form an integral part of these accounts.

Signed: 

**THE EXETER ICE CHARITABLE TRUST**  
**BALANCE SHEET AS AT 31 AUGUST 2025**

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	6	0	0
<b>CURRENT ASSETS</b>			
Debtors & prepaid expenditure	7	963	378
Cash at bank	8	54,615	57,625
		55,578	58,003
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>9</b>	<b>2,770</b>	<b>2,423</b>
<b>NET CURRENT ASSETS</b>		<b>52,808</b>	<b>55,580</b>
<b>TOTAL ASSETS</b>		<b>52,808</b>	<b>55,580</b>
<b>UNRESTRICTED FUNDS</b>		<b>51,321</b>	<b>55,580</b>
<b>RESTRICTED FUNDS</b>	<b>10</b>	<b>1,487</b>	<b>0</b>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with the Charities SORP (FRS102).

The accounts were approved by the board of directors on 9th March 2026 and were signed on its behalf by:



Mr Brian Murray - Chairman

**THE EXETER ICE CHARITABLE TRUST**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 AUGUST 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.

The accounts have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

**1.2 Going Concern**

Trustees are required to form a judgement as to whether the charity is a going concern. Trustees amongst other things should consider the following:

- Is the charity having cash flow difficulties?
- Is there a significant change in income expected for example through the loss of a grant or major donor?
- Is there any serious litigation which may incur large legal costs?
- Are there any significant changes which may affect donor support?

The charity made an overall surplus this year. Staff costs remain our single biggest item of expenditure. Trustees can control staff costs, and these could be decreased in the future if needed. This assessment together with the level of reserves we hold means the Trustees believe the charity is a going concern.

**1.3 Changes in Accounting policy**

The accounts present a true and fair view. There have been no changes in accounting policy in this financial year.

**1.4 Material prior year errors**

No material prior year errors have been identified in the reporting period.

## **2 Accounting policies**

### **Income**

#### **2.1a Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the Trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### **2.1b Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the Charities SORP (FRS 102).

#### **2.1c Grants and donations**

Grants and donations are only included in the Statement of Financial Activity (SOFA) when the general income recognition criteria are met. Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. The charity has not received government grants in the reporting period.

#### **2.1d Tax reclaimed on donations and gifts**

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.

#### **2.1e Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in note 3.b.

#### **2.1f Income from interest**

This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

### **Expenditure and Liabilities**

#### **2.2a Liability Recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

## 2.2b Redundancy Cost

The charity made no redundancy payments during the reporting period.

## 2.2c Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

## Assets

### 2.3a Tangible Fixed Assets for use by the charity

These are capitalised if they can be used for more than one year and cost £3,000 per item. They are valued at cost. The depreciation rates and methods used are disclosed in note 6.

### 2.3b Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

## 3 Income

### 3.a Analysis of income

Incoming Resources (Unrestricted)	Restricted 2025 £	Unrestricted 2025 £	Total 2025 £	2024 £
Regular giving including gift aided donations	0	41,478	41,478	36,443
Tax Refunds or Gift aid	0	5,987	5,987	4,562
Other donations - general	487	16,825	17,312	18,956
Investment Income	0	1,037	1,037	1,112
Other Income <sup>a</sup>	4,600	5,930	10,530	3,063
Other trading activities <sup>b</sup>	0	396	396	541
<b>Total Incoming Resources</b>	<b>5,087</b>	<b>71,653</b>	<b>76,740</b>	<b>67,767</b>

a: The £5,087 of restricted other incomes is made up of £4,600 of grant funding £487 donations for Narnia school transport. £5,930 of unrestricted in come from other sources is made up as follows: Great West Run Sponsorship, £710, Pottery Sales £3, Quiz night £2,017 and unrestricted grant funding of £3,200

### 3.b Donated goods facilities and services

Our Independent Examiner David Tolhurst performs our Independent Examination free of charge. We are very thankful. We have not paid for any other assurance work, tax advice, financial advice or consultancy during this reporting period.

### 4 Analysis of Resources Expended

<b>Charitable Expenditure (unrestricted)</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salaries	66,539	52,599
Accommodation, office rent & insurance	6,369	6,546
Travel	202	358
Administration	3,515	2,970
Resources	2,887	4,070
<b>Charitable Activities sub total</b>	<b>79,512</b>	<b>66,543</b>
Penalties and Settlements	0	(3,600)
Other - Depreciation	0	0
<b>TOTAL RESOURCES EXPENDED</b>	<b>79,512</b>	<b>62,943</b>

Grant making does not form a material part of our work.

### 5 Staff costs

	<b>2024</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salaries and wages	64,666	51,124
Social security costs <sup>a</sup>	0	0
Pension Costs (defined contribution pension plan)	1,872	1,475
<b>Total Staff costs</b>	<b>66,539</b>	<b>52,599</b>

a: Social security costs show what Exeter ICE has paid in Employer National Insurance Contributions. Presently an Employers Allowance is received from the Government meaning the employer does not have to pay the first £5,000 of Employers National Insurance contributions. None of our employees have their costs paid by a related party and no employees receive total employee benefits that are over £60,000 per annum. All employees work on our charitable activities.

<b>Staff Headcount</b>	<b>2025</b>	<b>2024</b>
Full time	1	1
Part time	3	3
<b>Total staff</b>	<b>4</b>	<b>4</b>

## 6 Tangible Fixed Assets

<b>COST</b>	<b>Cars</b>	<b>Equipment</b>	<b>Total</b>
At 1 September 2024	0	5,830	5,830
Additions	0	0	0
Disposals	0	0	0
<b>At 31 August 2025</b>	<b>0</b>	<b>5,830</b>	<b>5,830</b>
<b>DEPRECIATION</b>			
At 1 September 2024	0	5,830	5,830
Disposals			
Charge for the period	0	0	0
<b>At 31 August 2025</b>	<b>0</b>	<b>5,830</b>	<b>5,830</b>
<b>NET BOOK VALUE</b>			
At 31 August 2024	0	0	0
<b>At 31 August 2025</b>	<b>0</b>	<b>0</b>	<b>0</b>

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated to write off the cost of tangible fixed assets over their expected useful life.

## 7 Debtors and prepayments

	<b>2025 £</b>	<b>2024 £</b>
Unbanked donations	400	0
HMRC Charities Gift Aid	563	378
	<b>963</b>	<b>378</b>

## 8 Cash at Bank

On 31st August 2025 the unadjusted bank balance held by Exeter ICE was £54,615 as per balance sheet (2024 – £57,625). The charity does not hold any cash equivalents such as short-term cash investments or deposits.

## 9 Creditors and Accruals

	2025 £	2024 £
Taxes and National Insurance	946	673
Pension	324	250
Sundry creditors	1,500	1,500
<b>Total</b>	<b>2,770</b>	<b>2,423</b>

### 10.1 Analysis of Funds - Details of material funds held and movements during the CURRENT reporting period

Fund Name	Fund Type	Purpose and restrictions	Balance Bought Forward	Income	Expenditure	Transfers	Balance Carried Forward
Office Rent	Restricted	Donation from Loraine Trust towards rental cost	£0	£3,600	(£3,600)	£0	£0
Narnia Coaches	Restricted	Donations towards coach transport for Narnia Exhibition	£0	£487	£0	£0	£487
Life Exhibition	Restricted	Donation towards costs of LIFE Exhibition 2026	£0	£1,000	£0	£0	£1,000
<b>Total Funds as per Balance Sheet</b>			<b>£0</b>	<b>£5,087</b>	<b>(£3,600)</b>	<b>£0</b>	<b>£1,487</b>

### 10.2 Analysis of Funds - Details of material funds held and movements during the PREVIOUS reporting period

Fund Name	Fund Type	Purpose and restrictions	Balance Bought Forward	Income	Expenditure	Transfers	Balance Carried Forward
FNX	Restricted	Donation from FNX Trust to run larger events	£1,800	£0	(£1,800)	£0	£0
St Boniface	Restricted	Donation towards the community hub project joint venture with St Boniface Church Whipton	£5,000	£,0	£0	(£5,000)	£0
<b>Total Funds as per Balance Sheet</b>			<b>£6,800</b>	<b>£0</b>	<b>(£1,800)</b>	<b>(£5,000)</b>	<b>£0</b>

### **10.3 Analysis of Funds – Movement between funds**

During this financial year we received a number of restricted fund donations for project we are working on. The Narnia and Life Exhibition funds will be spent by April 2026.

The SU fund will be drawn down over two years, with the majority of the money being spilt 50% in year 1 of the SU contract and 50% in year 2.

### **11 Transactions with Trustees or related parties.**

There was no remuneration or expenses paid to the Trustees during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered by the charity during the year (2024 – Nil).

The total amount of donations and associated gift aid provided by Trustees and related parties in 2025 was £3,025 (2024 – £2,400). This includes the value of gift aid that can be reclaimed on the donations.

### **12 Taxation**

The Exeter ICE Charitable Trust is a registered charity and is not subject to taxation.

### **13 Events after the reporting period**

The trustees have considered events occurring between the balance sheet date and the date these financial statements were approved. This review was undertaken in accordance with the requirements of FRS 102 Section 32: Events After the End of the Reporting Period and the Charities SORP (FRS 102).

No adjusting events have been identified that require amendments to the amounts recognised in these financial statements. The following non-adjusting events have been identified and are disclosed to provide users with relevant information about conditions arising after the year end:

On 23 October 2025 the charity received a restricted donation of £17,800 under an informal matched funding agreement.

On 15 February 2026 the charity applied to convert to a Charitable Incorporated Organisation (CIO) and is awaiting approval from the Charity Commission.

Apart from the matters noted above, the trustees are not aware of any other events after the reporting period that require disclosure.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE EXETER ICE CHARITABLE TRUST (the Company)**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 August 2025

**Responsibilities and basis of report**

As the charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

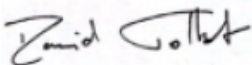
**Independent examiner's statement**

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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:

1. the accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.



Date: 12 March 2026

David Tolhurst FCA  
11 Lilley Walk  
Honiton  
Devon  
EX14 2EA

**THE EXETER ICE CHARITABLE TRUST**

England & Wales - Charity number 1071619

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# Accounts

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bringing faith to life

## ANNUAL REPORT 2023 to 2024

### The Exeter ICE Charitable Trust

Charity registration number: 1071619

Company number: 03597082

Offices 1&2,  
Riverside Centre,  
13-14 Okehampton St,  
Exeter, EX4 1DU

Email: [office@icetrust.co.uk](mailto:office@icetrust.co.uk)

Website: [www.icetrust.co.uk](http://www.icetrust.co.uk)

01392 411116



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# REVIEW OF THE YEAR

## Objectives and Activities

The Exeter ICE Charitable Trust (ICE) wants to give every young person the opportunity to explore and understand the Christian faith. This report covers the period 1<sup>st</sup> September 2023 to 31<sup>st</sup> August 2024.

At the start of the year we had hoped to launch our new partnership with St Boniface Church Exeter. Unfortunately, we were not able to recruit to the post. Even though the project did not bear the fruit we had hoped for it was good to explore this opportunity and the desire to reach more of our expanding city remains in place.

The primary team has seen a big change with the departure of Anne-Marie who took on a job with her church. We want to record our thanks to Anne-Marie for her service to ICE over her many years with us. By the end of July 24, we were successful in recruiting to the post and had appointed Jess Warner to start in September 2024.

The time in between was a time of change but also of growth. The team decided to move all staff into one office to increase collaboration between the team members. The vacant office became the team storage area after losing our existing storage area in our shared building. This may seem like a little detail but the team have assembled a collection of valuable props, models and resources to support their work so moving it was no small task.

In the primary phase we were able to pilot some drama sessions with one school and in secondary were successful in launching a group mentoring scheme to replace our previous TLG project.

The staff work hard to manage a large team of volunteers who work together to deliver projects across the city. However, in order to reach everyone in our expanding city we simply need more staff and more money to pay for their salaries. During this year we have been fortunate to have one donor who has agreed to help us with a fund raising exercise by match funding all new or increased donations in the next financial year. The team have

been working hard to plan how best to carry out a fund raising exercise over the coming 12 months.

We praise the Lord for his provision and look forward to seeing the Lord at work in the coming year.

## **How we deliver the work.**

When planning our activities, the Trustees consider the Charity Commission's guidance on public benefit and the specific guidance for charities on the advancement of religion.

We aim to give every young person the opportunity to explore and understand the Christian faith by:

- employing workers to go into schools in the Exeter area and support schools in delivering the curriculum;
- managing a team of associate workers, who are employed by other organisations but go into schools under the ICE banner;
- mentoring young people in Secondary schools;
- liaising with churches to connect with local schools, and resource input for assemblies, and RS classes;
- training volunteers through opportunities to shadow our staff in school ministry; and
- partnering with Scripture Union to grow our expertise in practical ministry.

We have a number of volunteers who support Exeter ICE by regularly attending prayer meetings, and distributing our newsletter in local churches. All our Trustees are also volunteers and we are very grateful for everyone's contribution to the work of ICE.

# FINANCIAL REVIEW

In 2023/24 ICE received £64,767 in income (22/23 £58,898). This is an increase of £5,869 when compared to 22/23. £60,051 or 93% was from voluntary donations from individuals and churches including gift aid where appropriate (22/23 92%). £3,063 of our income was in the form of grants. In 2022/23 the corresponding figure from such general external funding was £3,000.

In 2023/24 we spent £62,943 (22/23 £70,312). This is a reduction of £7,369. This is made up of three parts. A reduction in spend on charitable activities of £2,117, a saving of £1,652 due to all the capital assets being fully depreciated leading to zero depreciation charge in 23/24 and a reduction in spend of £3,600 due to the adjustment made for the potential HMRC penalty charge made in 20/21 being written off.

Within charitable activities, the single largest category of spend was staff salaries costing £52,599 (22/23 £53,527). This reduction of £928 in staff costs was due to the 5-month staff vacancy we had though this was partially offset by a pay increase for staff in this year.

There was a further reduction in other cost categories. There was a reduction of £314 on rent costs £226 on travel cost, reduction of £1,974 on administration costs. These decreases in costs were offset by an increase of £1,325 on resources costs leading to a decrease in the cost of charitable activities of £2,117.

The Statement of Financial Activities shows a surplus for the year of £1,824 in contrast with 22/23 when there was a deficit of £11,414. This was made up of the following movements on funds

- Net outgoing resources of £6,800 on the restricted fund caused by the spending of £1,800 of external funding received in previous years on resources. In addition, £5,000 was allocated to unrestricted funds as an individual who supported the St Boniface project reallocating their gift.
- Net incoming resources of £8,264 on the unrestricted fund. This was caused by a £5,000 increase in funds due to a gift for the St Boniface project being allocated to unrestricted funds, surplus of £24 charitable activities on a £3,600 reduction in unrestricted costs due to the write off the HMRC charge provision.

## **Performance of fundraising activities against objectives set**

During this reporting period the charity was fortunate enough to receive donations of pottery from local artist Jeremy Leach, which could be sold to raise funds for Exeter ICE.

This year £205 has been raised from these sales with more sales planned for the future. The trustees would like to record their gratitude to Mr Leach for his kind donations.

## **Reserves, reserves policy and going concern**

The charity holds cash reserves to manage cash flow and to fulfil our obligations in the event of the charity having to be wound up. On 31<sup>st</sup> August 2024 the total amount held in cash was £57,625 all of which is unrestricted. This is against an assessed need of £17,000 (3 months approx. running costs). The additional funds are being held to allow the Trustees to consolidate the present work and allow scope for future developments. The charity does not hold sufficient funds to have an investment policy but does seek to make the most of the funds available by depositing in higher interest bank accounts. The Trustees have undertaken an assessment and believe that there is no uncertainty about the charity continuing as a going concern. More detail on this assessment can be found in Note 1.2 of the accompanying Financial Statements.

## **Principal risks**

As a charity working with children and young people, the Trustees are acutely aware of their safeguarding responsibilities. To mitigate this risk the Trustees, have a safeguarding policy in place which is reviewed regularly.


The Trustees are also aware that to maintain a healthy cash position the charity needs to continually recruit new donors to replace those lost as a result of changing circumstances. To that end the Trustees are running a matched funding campaign in 2024/25 to attract new support.

## **Looking Ahead**

We aim to:

- Begin a managing anxiety workshop for primary school children.
- Raise additional financial support through the matched funding campaign
- Complete a policy review to ensure all policies fit for purpose.

We praise God for his provision in the past 12 months and look forward to the future.

Signed   
Mr Brian Murray  
Chairman

**THE EXETER ICE CHARITABLE TRUST**  
**STATEMENT OF DIRECTORS' RESPONSIBILITIES**  
**YEAR ENDED 31 AUGUST 2024**

**DIRECTORS' RESPONSIBILITIES**

Company Law requires the directors to prepare financial statements that give a true and fair view of the state of affairs of the company at the end of the financial year and of its surplus or deficit for the financial year.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue on that basis.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with the Charities SORP (FRS102).

## Reference and administrative details

Charity name	The Exeter ICE Charitable Trust
Other name the charity uses	Exeter ICE or ICE
Registered charity number	1071619
Company number	03597082
Charity's principal address	13-14 Okehampton Street Devon EX4 1DU

## Names of the charity Trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year
Susan Noden	Vice Chair until 4 <sup>th</sup> March 2024	
Christian Keane	Company Secretary (CS) until 4 March 2024	Resigned 4 <sup>th</sup> March 2024
Patricia Morris	Company Secretary (CS) from 4 March 2024	
Brian Murray	Chairperson	
Mary Rowe		
Abigail Hoban	Vice Chair from 4 <sup>th</sup> March 2024	

## Names and addresses of advisers

Type of adviser	Name	Address
Fundraising	Not applicable in this period	

## Name of chief executive or names of senior staff members

Not applicable
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**THE EXETER ICE CHARITABLE TRUST STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 AUGUST 2024**

	2024 Restricted £	2024 Unrestricted £	2024 Total £	2023 Total £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	0	60,051	60,051	54,602
Other trading activities	0	541	541	755
Investments	0	1,112	1,112	541
Other income	0	3,063	3,063	3,000
<b>TOTAL INCOMING RESOURCES</b>	<b>0</b>	<b>64,767</b>	<b>64,767</b>	<b>58,898</b>
<b>RESOURCES EXPENDED</b>				
Raising funds	0	0	0	0
Charitable activities	1,800	61,143	62,943	68,660
Other	0	0	0	1,652
<b>TOTAL OUTGOING RESOURCES</b>	<b>1,800</b>	<b>61,143</b>	<b>62,943</b>	<b>70,312</b>
<b>NET INCOMING/ (OUTGOING)</b>	<b>(1,800)</b>	<b>3,624</b>	<b>1,824</b>	<b>(11,414)</b>
<b>RESOURCES - FOR THE YEAR</b>				
<b>TRANSFER BETWEEN FUNDS</b>	<b>(5,000)</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUNDS AT 1 SEPTEMBER</b>	<b>6,800</b>	<b>46,956</b>	<b>53,756</b>	<b>65,170</b>
<b>2023</b>				
<b>TOTAL FUNDS AT 31 AUGUST 2024</b>	<b>0</b>	<b>55,580</b>	<b>55,580</b>	<b>53,756</b>

The only recognised gains/losses is the surplus for the year.

The notes on page 13 form an integral part of these accounts.

Signed: 

**THE EXETER ICE CHARITABLE TRUST**  
**BALANCE SHEET AS AT 31 AUGUST 2024**

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	6	0	0
<b>CURRENT ASSETS</b>			
Debtors & prepaid expenditure	7	378	250
Cash at bank	8	57,625	57,734
		58,003	57,984
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	9	2,423	4,228
<b>NET CURRENT ASSETS</b>		55,580	53,756
<b>TOTAL ASSETS</b>		55,580	53,756
<b>UNRESTRICTED FUNDS</b>	10	55,580	46,956
<b>RESTRICTED FUND</b>	10	0	6,800

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with the Charities SORP (FRS102).

The accounts were approved by the board of directors on 10th March 2025 and were signed on its behalf by:



Mr Brian Murray - Chairman

**THE EXETER ICE CHARITABLE TRUST**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 AUGUST 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.

The accounts have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

**1.2 Going Concern**

Trustees are required to form a judgement as to whether the charity is a going concern. Trustees amongst other things should consider the following:

- Is the charity having cash flow difficulties?
- Is there a significant change in income expected for example through the loss of a grant or major donor?
- Is there any serious litigation which may incur large legal costs?
- Are there any significant changes which may affect donor support?

The charity made a small surplus this year. Staff costs remain our single biggest item of expenditure. Trustees can control staff costs, and these could be decreased in the future if needed. This assessment together with the level of reserves we hold means the Trustees believe the charity is a going concern.

**1.3 Changes in Accounting policy**

The accounts present a true and fair view. There has been one change to the depreciation policy. The level at which items are depreciated has risen from £500 per item to £3,000 per item. This level has not been increased for several years and £500 no longer represents a realistic price for a capital asset.

**1.4 Material prior year errors**

No material prior year errors have been identified in the reporting period.

## **2 Accounting policies**

### **Income**

#### **2.1a Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the Trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### **2.1b Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the Charities SORP (FRS 102).

#### **2.1c Grants and donations**

Grants and donations are only included in the Statement of Financial Activity (SOFA) when the general income recognition criteria are met. Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. The charity has not received government grants in the reporting period.

#### **2.1d Tax reclaimed on donations and gifts**

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.

#### **2.1e Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in note 3.b.

#### **2.1f Income from interest**

This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

### **Expenditure and Liabilities**

#### **2.2a Liability Recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

#### 2.2b Redundancy Cost

The charity made no redundancy payments during the reporting period.

#### 2.2c Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

#### Assets

#### 2.3a Tangible Fixed Assets for use by the charity

These are capitalised if they can be used for more than one year and cost £3,000 per item. They are valued at cost. The depreciation rates and methods used are disclosed in note 6.

#### 2.3b Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

### 3 Income

#### 3.a Analysis of income

<b>Incoming Resources (Unrestricted)</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Regular giving included gift aided donations	36,443	35,159
Tax Refunds or Gift aid	4,652	5,908
Other donations - general	18,956	13,535
Investment Income	1,112	541
Other Income from External Funding	3,063	3,000
Other income from other sources <sup>a</sup>	541	755
<b>Total Incoming Resources</b>	<b>64,767</b>	<b>58,898</b>

a: The £541 is made up of £205 raised from of pottery donated by Jeremy Leach, and £336 from running the CU at Exeter College to contribute towards the running costs.

### 3.b Donated goods facilities and services

Our Independent Examiner David Tolhurst performs our Independent Examination free of charge. We are very thankful. We have not paid for any other assurance work, tax advice, financial advice or consultancy during this reporting period.

### 4 Analysis of Resources Expended

<b>Charitable Expenditure (Unrestricted)</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries	52,599	53,527
Accommodation / Office rent & insurance	6,546	6,860
Travel	358	584
Administration	2,970	4,944
Resources	4,070	2,745
<b>Charitable Activities sub total</b>	<b>66,543</b>	<b>68,660</b>
Penalties and Settlements	(3,600)	0
Other - Depreciation	0	1,652
<b>TOTAL RESOURCES EXPENDED</b>	<b>62,943</b>	<b>70,312</b>

Grant making does not form a material part of our work.

### 5 Staff costs

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries and wages	51,124	52,040
Social security costs <sup>a</sup>	0	0
Pension Costs (defined contribution pension plan)	1,475	1,487
<b>Total Staff costs</b>	<b>52,599</b>	<b>53,527</b>

**a:** Social security costs show what Exeter ICE has paid in Employer National Insurance Contributions. Presently an Employers Allowance is received from the Government meaning the employer does not have to pay the first £5,000 of Employers National Insurance contributions. None of our employees have their costs paid by a related party and no employees receive total employee benefits that are over £60,000 per annum. All employees work on our charitable activities.

<b>Staff Headcount</b>	<b>2024</b>	<b>2023</b>
Full time	1	0
Part time	3	4
<b>Total staff</b>	<b>4</b>	<b>4</b>

## 6 Tangible Fixed Assets

<b>COST</b>	<b>Cars</b>	<b>Equipment</b>	<b>Total</b>
At 1 September 2023	0	5,830	5,830
Additions	0	0	0
Disposals	0	0	0
<b>At 31 August 2024</b>	<b>0</b>	<b>5,830</b>	<b>5,830</b>
<b>DEPRECIATION</b>			
At 1 September 2023	0	5,830	5,830
Disposals			
Charge for the period	0	0	0
<b>At 31 August 2023</b>	<b>0</b>	<b>5,830</b>	<b>5,830</b>
<b>NET BOOK VALUE</b>			
At 31 August 2023	0	0	0
<b>At 31 August 2024</b>	<b>0</b>	<b>0</b>	<b>0</b>

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated to write off the cost of tangible fixed assets over their expected useful life. It has been decided to write off the remaining depreciation in this financial year given that the remaining depreciation charge is not material.

## 7 Debtors and prepayments

	<b>2024</b>	<b>2023</b>
HMRC Charities Gift Aid	£378	£250
	<b>£378</b>	<b>£250</b>

## 8 Cash at Bank

On 31st August 2024 the unadjusted bank balance held by Exeter ICE was £57,625 as per balance sheet (2023 – £57,734). We do not hold any cash equivalents such as short-term cash investments or deposits.

## 9 Creditors and Accruals

	<b>2024</b>	<b>2023</b>
Taxes and National Insurance	£673	£628
Pension	£250	£0
Sundry creditors	£1,500	£3,600
<b>Total</b>	<b>£2,423</b>	<b>£4,228</b>

### 10.1 Analysis of Funds - Details of material funds held and movements during the CURRENT reporting period

Fund Name	Fund Type	Purpose and restrictions	Fund Balance Bought Forward	Income	Expenditure	Transfers	Balance Carried Forward
FNX	Restricted	Donation from FNX Trust to run larger events	£1,800	£0	£1,800	£0	£0
St Boniface	Restricted	Donation towards the community hub project joint venture with St Boniface Church Whipton	£5,000	£,0	£0	(£5,000)	£0
<b>Total Funds as per Balance Sheet</b>			<b>£6,800</b>	<b>£0</b>	<b>£1,800</b>	<b>(£5,000)</b>	<b>£0</b>

### 10.2 Analysis of Funds - Details of material funds held and movements during the PREVIOUS reporting period

Fund Name	Fund Type	Purpose and restrictions	Fund Balance Bought Forward	Income	Expenditure	Transfers	Balance Carried Forward
TLG	Restricted	Funding for TLG Mentoring Project	£4,648	£0	£5,454	£806	£0
FNX	Restricted	Donation from FNX Trust to run larger events	£1,800	£0	£0	£0	£1,800
St Boniface	Restricted	Donation towards the community hub project joint venture with St Boniface Church Whipton	£0	£5,000	£0	£0	£5,000
<b>Total Funds as per Balance Sheet</b>			<b>£6,448</b>	<b>£5,000</b>	<b>£5,454</b>	<b>£806</b>	<b>£6,800</b>

### **10.3 Analysis of Funds – Movement between funds**

In September 2024 it was decided that the St Boniface project was no longer viable. We had been unable to recruit to the post. Donors were contacted and informed. The transfer represents the donor's wish to see the restricted donation used for the general purpose so the charity.

### **11 Transactions with Trustees or related parties.**

There was no remuneration or expenses paid to the Trustees during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered by the charity during the year (2023 – Nil).

The total amount of donations and associated gift aid provided by Trustees and related parties in 2024 was £2,400 (2023 – £2,400). This includes the value of gift aid that can be reclaimed on the donations.

### **12 Taxation**

The Exeter ICE Charitable Trust is a registered charity and is not subject to taxation.

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE EXETER ICE CHARITABLE TRUST (the Company)**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 August 2024

### **Responsibilities and basis of report**

As the charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

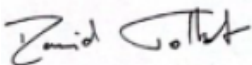
### **Independent examiner's statement**

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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:

1. the accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.



Date: 23 March 2025

David Tolhurst FCA  
11 Lilley Walk  
Honiton  
Devon  
EX14 2EA

**THE EXETER ICE CHARITABLE TRUST**

England & Wales - Charity number 1071619

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# Accounts

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## ANNUAL REPORT 2022 to 2023

### The Exeter ICE Charitable Trust

Charity registration number: 1071619

Company number: 03597082

Offices 1&2,  
Riverside Centre,  
13-14 Okehampton St,  
Exeter, EX4 1DU

Email: [office@icetrust.co.uk](mailto:office@icetrust.co.uk)

Website: [www.icetrust.co.uk](http://www.icetrust.co.uk)

01392 411116



Registered with  
**FUNDRAISING  
REGULATOR**

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# REVIEW OF THE YEAR

## Objectives and Activities

The Exeter ICE Charitable Trust (ICE) wants to give every young person the opportunity to explore and understand the Christian faith.

This report covers the period 1<sup>st</sup> September 2022 to 31<sup>st</sup> August 2023.

This was also our first full year of formal partnership with Scripture Union (SU), and we are already seeing the benefits in resourcing ministry, in helping shape strategy, and engaging the staff and trustee team with the regional SU network. We are very much looking forward to seeing this partnership develop and grow in the coming years.

For ICE, this was the first year without disruption from the pandemic. It was a “return to normal” in one way, however we did face a changed landscape, as the pandemic had caused schools to review their needs and provisions.

The secondary team managed to return quickly to in-person work in schools. It was more challenging for the primary team, as it was unclear whether take up from the primary schools would be what it had been pre-pandemic. The trustees agreed that the primary team would be given a year to continue their ministry model and assess engagement with primary schools.

Over the past 12 months the primary team have been in schools offering the same mix of assemblies and events as they had pre-pandemic. This meant that the Narnia project was run for the first time since Covid; in-person assemblies were given priority, and online assemblies were phased out. Many schools were grateful to have the primary team back in person, and bookings for Narnia were strong. Take up for the MOUSE course was also pleasing. The primary team are still seeking ways to build on the mentoring pilot scheme they trialled last year.

The secondary team faced a different set of circumstances as it was the last year of the funding for the TLG mentoring project. After discussion with church partners and schools, it was decided to end the TLG mentoring scheme, and offer mentoring in small groups instead as this would better meet the broader needs within schools. Everyone at ICE is immensely grateful for all the work of staff and volunteers, and funders who have been involved in the TLG project. We have gained skills, and knowledge that will be beneficial for the ongoing work of ICE.

The team have also continued to deliver lunch clubs in secondary schools, and at the Exeter College CU. These are going well, and are an important element in building momentum, and giving students opportunity to be involved too. Explore clubs have also been set up in schools this year, and are again proving popular.

The secondary team have also been seeking innovate ways to create more capacity through our partnership with churches. A new project with St. Boniface Church in Whipton has attracted external funding from the Diocese of Exeter, and we are currently looking to attract additional funding to create a sustainable 3-year project to deliver schools work, and youth and community engagement in that area of the city.

The team is aware of the need to increase awareness of the work of ICE across the city so that Christians can be better informed for prayer; are aware of opportunities to volunteer; and see the needs to support financially. To that end, we hosted a supporters evening at the Narnia event in November 2022 and attended the Christians Across Exeter event in January 2023. We have also engaged with South West Youth Ministries via their youth worker breakfast networking events.

The budget for 2022/23 indicated a deficit in the region of £10,000. This prediction was correct. The trustees felt using reserves to cover this deficit was appropriate, and recognise the challenge going forward if costs and income remain the same.

## How we deliver the work.

When planning our activities, the Trustees consider the Charity Commission's guidance on public benefit and the specific guidance for charities on the advancement of religion.

We aim to give every young person the opportunity to explore and understand the Christian faith by:

- employing workers to go into schools in the Exeter area and support schools in delivering the curriculum;
- managing a team of associate workers, who are employed by other organisations but go into schools under the ICE banner;
- mentoring young people in Secondary schools;
- liaising with churches to connect with local schools, and resource input for assemblies, and RS classes;
- training volunteers through opportunities to shadow our staff in school ministry;
- partnering with Scripture Union to grow our expertise in practical ministry

We have a number of volunteers who support Exeter ICE by regularly attending prayer meetings, and distributing our newsletter in local churches. All our Trustees are also volunteers and we are very grateful for everyone's contribution to the work of ICE.

## FINANCIAL REVIEW

In 2022/23 ICE received £58,898 of income (21/22 £62,687). £54,602 or 93% was from voluntary donations from individuals and churches including gift aid where appropriate (21/22 94%). £3,000 of our income was in the form of grants. In 2021/22 the corresponding figure from such general external funding was £3,159.

In 2022/23 we spent £70,312 (21/22 £61,133). The single largest category of spend was staff salaries costing £53,527 (21/22 £46,821) which is appropriate as they are people creating content to deliver to pupils across the city. They are also the people who will liaise and coordinate with the volunteers who support our work. The amount for salaries in 2023 is higher than in 2022 as our secondary schools worker increased their working days from 4 days to 5 days.

The Statement of Financial Activities shows a deficit for the year of £11,414. This was made up of the following movements on funds

- Net outgoing resources of £5,454 on the TLG fund caused by the spending of the external funding received in previous years
- Net incoming resources of £5,000 caused by a donation from an individual who wanted to support the St Boniface project.
- Net outgoing resources of £10,960 on the unrestricted fund caused by a planned increase costs and decreased income.

### **Performance of fundraising activities against objectives set**

During this reporting period the charity was fortunate enough to receive donations of pottery from local artist Jeremy Leach, which could be sold to raise funds for Exeter ICE. To date £433 has been raised from these sales with more sales planned for the future. The trustees would like to record their gratitude to Mr Leach for his kind donations.

### **Reserves, reserves policy and going concern**

The charity holds cash reserves to manage cash flow and to fulfil our obligations in the event of the charity having to be wound up. On 31<sup>st</sup> August 2023 the total amount held in cash was £57,734 of which £46,956 is unrestricted. This is against an assessed need of £17,000 (c.3

months approx. running costs). The additional funds are being held to allow the Trustees to consolidate the present work and allow scope for future developments.

The charity does not hold sufficient funds to have an investment policy but does seek to make the most of the funds available by depositing in higher interest bank accounts.

The Trustees have undertaken an assessment and believe that there is no uncertainty about the charity continuing as a going concern. More detail on this assessment can be found in Note 1.2 of the accompanying Financial Statements.

### **Principal risks**

As a charity working with children and young people, the Trustees are acutely aware of their safeguarding responsibilities. To mitigate this risk the Trustees have a safeguarding policy in place which is reviewed regularly.

The Trustees are also aware that to maintain a healthy cash position the charity needs to continually recruit new donors to replace those lost as a result of changing circumstances. To that end the Trustees are looking to increase engagement with existing and potential new donors through supporter events and increased communication through social media, supporters events and church engagements.

### **Looking Ahead**

We aim to:

- Launch the St Boniface Community hub by January 2024.
- Identify new ways to engage with primary schools based on the experiences of the last 12 months.
- Raise additional financial support in order to reduce the planned deficit for 2023/24.
- Undertake a policy review to ensure all policies fit for purpose.

We praise God for his provision in the past 12 months and look forward to the future.

Signed  
Mr Brian Murray  
Chairman



03 / 11 / 2024

**THE EXETER ICE CHARITABLE TRUST**  
**STATEMENT OF DIRECTORS' RESPONSIBILITIES**  
**YEAR ENDED 31 AUGUST 2023**

**DIRECTORS' RESPONSIBILITIES**

Company Law requires the directors to prepare financial statements that give a true and fair view of the state of affairs of the company at the end of the financial year and of its surplus or deficit for the financial year.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue on that basis.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with the Charities SORP (FRS102).

### Reference and administrative details

Charity name	The Exeter ICE Charitable Trust
Other name the charity uses	Exeter ICE or ICE
Registered charity number	1071619
Company number	03597082
Charity's principal address	13-14 Okehampton Street Devon EX4 1DU

### Names of the charity Trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year
Susan Noden	Vice Chair	
Graciela Fowler		14 <sup>th</sup> September 2022
Christian Keane	Company Secretary (CS)	
Patricia Morris		
Brian Murray	Chairperson	
Mary Rowe		
Abigail Hoban		

### Names and addresses of advisers

Type of adviser	Name	Address
Fundraising	Not applicable in this period	

### Name of chief executive or names of senior staff members

Not applicable
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**THE EXETER ICE CHARITABLE TRUST STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 AUGUST 2023**

	2023 Restricted £	2023 Unrestricted £	2023 Total £	2022 Total £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	5,000	49,602	54,602	59,130
Other trading activities	0	755	755	363
Investments	0	541	541	35
Other income	0	3,000	3,000	3,159
<b>TOTAL INCOMING RESOURCES</b>	<b>5,000</b>	<b>53,898</b>	<b>58,898</b>	<b>62,687</b>
<b>RESOURCES EXPENDED</b>				
Raising funds	0	0	0	575
Charitable activities	5,454	63,206	68,660	60,242
Other	0	1,652	1,652	316
<b>TOTAL OUTGOING RESOURCES</b>	<b>5,454</b>	<b>64,858</b>	<b>70,312</b>	<b>61,133</b>
<b>NET INCOMING/ (OUTGOING)</b>	<b>(454)</b>	<b>(10,960)</b>	<b>(11,414)</b>	<b>1,554</b>
<b>RESOURCES - FOR THE YEAR</b>				
<b>TRANSFER BETWEEN FUNDS</b>	<b>806</b>	<b>-806</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUNDS AT 1 SEPTEMBER 2022</b>	<b>6,448</b>	<b>58,722</b>	<b>65,170</b>	<b>63,616</b>
<b>TOTAL FUNDS AT 31 AUGUST 2023</b>	<b>6,800</b>	<b>46,956</b>	<b>53,756</b>	<b>65,170</b>

The only recognised gains/losses is the surplus for the year.

The notes on page 13 form an integral part of these accounts.

Signed: Brian Murray

03 / 11 / 2024

**THE EXETER ICE CHARITABLE TRUST**  
**BALANCE SHEET AS AT 31 AUGUST 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	6	0	1,652
<b>CURRENT ASSETS</b>			
Debtors & prepaid expenditure	7	250	736
Cash at bank	8	57,734	66,787
		<u>57,984</u>	<u>67,523</u>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	9	4,228	4,005
<b>NET CURRENT ASSETS</b>		<b>53,756</b>	<b>63,518</b>
<b>TOTAL ASSETS</b>		<u>53,756</u>	<u>65,170</u>
<b>UNRESTRICTED FUNDS</b>	10	<u>46,956</u>	<u>58,722</u>
<b>RESTRICTED FUND</b>	10	<u>6,800</u>	<u>6,448</u>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with the Charities SORP (FRS102).

The accounts were approved by the board of directors on 4<sup>th</sup> March 2024 and were signed on its behalf by:



Mr Brian Murray - Chairman



03 / 11 / 2024

**THE EXETER ICE CHARITABLE TRUST**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 AUGUST 2023**

**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 note(s) to these accounts.

The accounts have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

**1.2 Going Concern**

Trustees are required to form a judgement as to whether the charity is a going concern. Trustees amongst other things should consider the following:

- Is the charity having cash flow difficulties?
- Is there a significant change in income expected for example through the loss of a grant or major donor?
- Is there any serious litigation which may incur large legal costs?
- Are there any significant changes which may affect donor support?

This year the charity has made a loss. Where there has been some decrease in giving there has also been an increase in costs mainly attributable to an increase in staff costs. Trustees can control staff costs, and these could be decreased in the future if needed. This assessment together with the level of reserves we hold means the Trustees believe the charity is a going concern.

**1.3 Changes in Accounting policy**

The accounts present a true and fair view. There has been one change to the depreciation policy. The level at which items are depreciated has risen from £500 per item to £3,000 per item. This level has not been increased for several years and £500 no longer represents a realistic price for a capital asset.

#### 1.4 Material prior year errors

No material prior year errors have been identified in the reporting period.

## 2 Accounting policies

### Income

#### 2.1a Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the Trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### 2.1b Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the Charities SORP (FRS 102).

#### 2.1c Grants and donations

Grants and donations are only included in the Statement of Financial Activity (SOFA) when the general income recognition criteria are met. Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. The charity has not received government grants in the reporting period.

#### 2.1d Tax reclaimed on donations and gifts

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.

#### 2.1e Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in note 3.b.

#### 2.1f Income from interest

This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

## **Expenditure and Liabilities**

### **2.2a Liability Recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### **2.2b Redundancy Cost**

The charity made no redundancy payments during the reporting period.

### **2.2c Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

### **Assets**

### **2.3a Tangible Fixed Assets for use by the charity**

These are capitalised if they can be used for more than one year and cost at least £3,000 per item. They are valued at cost. The depreciation rates and methods used are disclosed in note 6.

### **2.3b Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

### 3 Income

#### 3.a Analysis of income

Incoming Resources (Unrestricted)	2023 £	2022 £
Regular giving included gift aided donations	35,159	36,760
Tax Refunds or Gift aid	5,908	4,922
Other donations - general	13,535	17,448
Investment Income	541	35
Other Income from External Funding	3,000	3,159
Other income from other sources <sup>a</sup>	755	363
<b>Total Incoming Resources</b>	<b>58,898</b>	<b>62,687</b>

a: The £755 is made up of £433 raised from of pottery donated by Jeremy Leach, and £312 from running the CU at Exeter College to cover the cost of refreshments.

#### 3.b Donated goods facilities and services

Our Independent Examiner David Tolhurst performs our Independent Examination free of charge. We are very thankful. We have not paid for any other assurance work, tax advice, financial advice or consultancy during this reporting period.

### 4 Analysis of Resources Expended

Charitable Expenditure (Unrestricted)	2023 £	2022 £
Salaries	53,527	46,821
Accommodation / Office rent & insurance	6,860	6,172
Travel	584	123
Administration	4,944	2,856
Resources	2,745	4,270
<b>Charitable Activities sub total</b>	<b>68,660</b>	<b>60,242</b>
Fundraising	0	575
Other - Depreciation	1,652	316
<b>TOTAL RESOURCES EXPENDED</b>	<b>70,312</b>	<b>61,133</b>

Grant making does not form a material part of our work.

## 5 Staff costs

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and wages	52,040	45,517
Social security costs <sup>a</sup>	0	28
Pension Costs (defined contribution pension plan)	1,487	1,276
<b>Total Staff costs</b>	<b>53,527</b>	<b>46,821</b>

a: Social security costs show what Exeter ICE has paid in Employer National Insurance Contributions. Presently an Employers Allowance is received from the Government meaning the employer does not have to pay the first £5,000 of Employers National Insurance contributions. None of our employees have their costs paid by a related party and no employees receive total employee benefits that are over £60,000 per annum. All employees work on our charitable activities.

<b>Staff Headcount</b>	<b>2023</b>	<b>2022</b>
Full time	0	0
Part time	4	4
<b>Total staff</b>	<b>4</b>	<b>4</b>

## 6 Tangible Fixed Assets

<b>COST</b>	<b>Cars</b>	<b>Equipment</b>	<b>Total</b>
At 1 September 2022	0	5,830	5,830
Additions	0	0	0
Disposals	0	0	0
<b>At 31 August 2023</b>	<b>0</b>	<b>5,830</b>	<b>5,830</b>
<b>DEPRECIATION</b>			
At 1 September 2022	0	4,178	4,178
Disposals			
Charge for the period	0	1,652	1,652
<b>At 31 August 2023</b>	<b>0</b>	<b>5,830</b>	<b>5,830</b>
<b>NET BOOK VALUE</b>			
At 31 August 2022	0	1,652	1,652
<b>At 31 August 2023</b>	<b>0</b>	<b>0</b>	<b>0</b>

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated to write off the cost of tangible fixed assets over their expected useful life. It has been decided to write off the remaining depreciation in this financial year given that the remaining depreciation charge is not material.

## 7 Debtors and prepayments

	<b>2023</b>	<b>2022</b>
HMRC Charities Gift Aid	£250	£736
	<b>£250</b>	<b>£736</b>

## 8 Cash at Bank

On 31st August 2023 the unadjusted bank balance held by Exeter ICE was £57,734 as per balance sheet (2022 – £66,787). We do not hold any cash equivalents such as short-term cash investments or deposits.

## 9 Creditors and Accruals

	2023	2022
Taxes and National Insurance	£628	£154
Pension	£0	£251
Sundry creditors	£3,600	£3,600
<b>Total</b>	<b>£4,228</b>	<b>£4,005</b>

### 10.1 Analysis of Funds - Details of material funds held and movements during the CURRENT reporting period

Fund Name	Fund Type	Purpose and restrictions	Fund Balance Bought Forward	Income	Expenditure	Transfers	Balance Carried Forward
TLG	Restricted	Funding for TLG Mentoring Project	£4,648	£0	(£5,454)	£806	£0
FNX	Restricted	Donation from FNX Trust to run larger events	£1,800	£0	£0	£0	£1,800
St Boniface	Restricted	Donation towards the community hub project joint venture with St Boniface Church Whipton	£0	£5,000	£0	£0	£5,000
<b>Total Funds as per Balance Sheet</b>			<b>£6,448</b>	<b>£5,000</b>	<b>(£5,454)</b>	<b>£806</b>	<b>£6,800</b>

### 10.2 Analysis of Funds - Details of material funds held and movements during the PREVIOUS reporting period

Fund Name	Fund Type	Purpose and restrictions	Fund Balance Bought Forward	Income	Expenditure	Transfers	Balance Carried Forward
TLG	Restricted	Funding for TLG Mentoring Project	£9,750	£0	(£5,102)	£0	£4,648
FNX	Restricted	Donation from FNX Trust to run larger events	£4,300	£0	(£2,500)	£0	£1,800
Youth Activities	Restricted	Small grants to help fund youth activities in the city	£328	£159	(£487)	£0	£0
<b>Total Funds as per Balance Sheet</b>			<b>£14,378</b>	<b>£159</b>	<b>(£8,089)</b>	<b>£0</b>	<b>£6,448</b>

### 10.3 Analysis of Funds – Movement between funds

Expenditure of £806 was transferred out of the unrestricted fund into the TLG fund as the TLG fund had overspent by this amount, so the excess spend was funded by unrestricted funds. The TLG project has now concluded.

### **11 Transactions with Trustees or related parties.**

There was no remuneration or expenses paid to the Trustees during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered by the charity during the year (2022 – Nil).

The total amount of donations and associated gift aid provided by Trustees and related parties in 2023 was £2,400 (2022 – £2,994). This includes the value of gift aid that can be reclaimed on the donations.

### **12 Taxation**

The Exeter ICE Charitable Trust is a registered charity and is not subject to taxation.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE EXETER ICE CHARITABLE TRUST (the Company)**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 August 2023

**Responsibilities and basis of report**

As the charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.


**Independent examiner's statement**

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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:

1. the accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.



Date:

David Tolhurst FCA  
11 Lilley Walk  
Honiton  
Devon  
EX14 2EA









03 / 12 / 2024

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## Document history

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**THE EXETER ICE CHARITABLE TRUST**

England & Wales - Charity number 1071619

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# Accounts

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bringing faith to life

## ANNUAL REPORT 2021 to 2022

### The Exeter ICE Charitable Trust

Charity registration number: 1071619

Company number: 03597082

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Riverside Centre,  
13-14 Okehampton St,  
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Registered with  
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REGULATOR**

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# REVIEW OF THE YEAR

## Objectives and Activities

The Exeter ICE Charitable Trust wants to give every young person the opportunity to explore and understand the Christian faith. We fulfil these purposes by providing a link between school and church for the young people in Exeter.

These aims translate into practical Christian support to the local educational services in the mental, physical, emotional, spiritual and social development of young people.

As the reader is probably aware the Covid19 global pandemic led to significant disruption of one kind or another from 16<sup>th</sup> March 2020. Even though pupils returned to school in September 2020 there were many restrictions still in place. In January 2021 there was another national lockdown lasting until Easter 2021. Government restrictions remained in place in some shape or form until the Summer of 2022.

This report covers the period 1<sup>st</sup> September 2021 to 31<sup>st</sup> August 2022. As we progressed through this academic year, we still experienced disruption but this decreased as the year progressed. So even though this represented a return to some normality this was still not a typical year for us.

Throughout this year trustees and staff have been considering how we move forward with Exeter ICE. Our previous schools director left just before the pandemic and the disruption of the pandemic meant that a makeshift structure was put in place.

This year was our first full year of being a Scripture Union (SU) Mission Partner. Doug our secondary schools worker attended their conference and benefitted from the connections made there. The staff team have used the SU model for Grow Communities to help structure new plans. At the end of this academic year the trustees and staff were exploring what staffing structures and resourcing would help our work grow.

This year saw a return to a lot more in person work in schools. However individual schools varied in approach to this.

Our secondary team were able to return to on site schools work more quickly than our primary team. Lunch clubs and assemblies all returned though this work still needed to be delivered in a covid safe way. Using the SU model a number of opportunities were identified and one of these, a Christian Union at St James secondary school was set up before the end of the summer term.

The TLG mentoring project continued in our secondary schools and was much less disrupted than the previous year.

Our primary school were onsite less than our secondary team, but this does not mean they were not busy. They were able to carry out a small-scale pilot of a new primary mentoring project based on the Scripture Union “Like me” materials. At the beginning of 2022 we put on the LIFE Exhibition at Belmont Chapel. This exhibition uses interactive IT to help children explore the life and times of Jesus. It was great to be able to offer such an exiting school trip after a period where such trips were not possible.

The primary team also continued to produce excellent video resources which continued to be widely appreciated. We had expected this line of work to drop off but the demand for the video content remains. The MOUSE course in the summer term represented the first significant steps back into onsite primary schools work.

## **How we deliver the work.**

When planning our activities the Trustees consider the Charity Commission’s guidance on public benefit and the specific guidance for charities on the advancement of religion.

We aim to give every young person the opportunity to explore and understand the Christian faith by:

- employing workers to go into schools in the Exeter area and support schools with their work;
- managing a team of associate workers, who are employed by other organisations but go in under the ICE banner to support schools with their work;
- Mentoring young people in Secondary schools

We have a number of volunteers who support Exeter ICE by regularly attending prayer meetings and distributing our newsletter in local churches. All our Trustees are also volunteers and we are very grateful for the contribution they make to our work.

## **Achievement and performance**

In the last 12 months we have:

- Used the Scripture Union Grow Communities model to identify new areas for growth.
- Piloted a new primary mentoring programme
- Run the LIFE exhibition for primary pupils.
- Set up a new Christian Union in a local secondary school
- Continued to return on site schools work.

## **Achievements against targets set**

This year the main aim was to return to on site schools work. By the end of the year this had been achieved.

## FINANCIAL REVIEW

In 2021/22 ICE received £62,687 of income (20/21 £59,904). £59,130 or 94% was from voluntary donations from individuals and churches including gift aid where appropriate (20/21 92%). £3,000 of our income was in the form of grants. In 2021/22 the corresponding figure from such general external funding was £4,025. Some grant applications had been submitted in the latter half of the year, but they were not successful. We also tried a social media fund raising campaign and this raised £91. We would like to thank everyone who has supported us this year.

In 2021/22 we spent £61,133 (20/21 £65,303). The single largest category of spend was staff salaries costing £46,821 (20/21 £48,402) which is appropriate as they are people creating content to deliver to pupils across the city. They are also the people who will liaise and coordinate with the volunteers who support our work. The amount for salaries in 2022 was slightly lower as Karen Silcox, our administrator did fewer hours in 2022 than in 2021 due to reduced workload as Covid 19 restrictions eased.

The Statement of Financial Activities shows net incoming resources for the year of £1,554. This is made up of net outgoings on restricted funds of £7,930, which shows the charity is spending grant money intended for specific projects; offset by a surplus on unrestricted funds of £9,484, which demonstrates regular income during the year was sufficient for general running costs incurred this year.

### **Performance of fundraising activities against objectives set**

During this reporting period the charitable trust did not undertake any fundraising activities due to the disruption caused by the pandemic.

### **Reserves, reserves policy and going concern**

The charity holds cash reserves in order to manage cash flow and to fulfil our obligations in the event of the charity having to be wound up. On 31<sup>st</sup> August 2022 the total amount held in cash was £66,787 of which £60,339 is unrestricted. This is against an assessed need of £17,000 (3 months running costs). The additional funds are being held to allow the Trustees to consolidate the present work and allow scope for future developments.

The charity does not hold sufficient funds to have an investment policy but does seek to make the most of the funds available by depositing in higher interest bank accounts.

The Trustees have undertaken an assessment and believe that there is no uncertainty about the charity continuing as a going concern. More detail on this assessment can be found in Note 1.2 of the accompanying Financial Statements.

### **Principal risks**

As a charity working with children and young people, the Trustees are acutely aware of their safeguarding responsibilities. To mitigate this risk the Trustees, have a safeguarding policy in place which is reviewed regularly.

The Trustees are also aware that to maintain a healthy cash position the charity needs to continually recruit new donors to replace those lost as a result of changing circumstances. To that end the Trustees are looking to increase engagement with existing and potential new donors through supporter events and increased communication primarily through social media.

# LOOKING AHEAD

We aim to:

- Undertake a strategic review of our work in light of our partnership with Scripture Union
- Engage with churches through the new proposed One For Exeter Education Hub
- Return to onsite work in schools
- Launch a self-esteem pilot project in primary schools

We praise God for his provision in the past 12 months and look forward to the future.

Signed  
Mr Brian Murray  
Chairman

**THE EXETER ICE CHARITABLE TRUST**  
**STATEMENT OF DIRECTORS' RESPONSIBILITIES**  
**YEAR ENDED 31 AUGUST 2022**

**DIRECTORS' RESPONSIBILITIES**

Company Law requires the directors to prepare financial statements that give a true and fair view of the state of affairs of the company at the end of the financial year and of its surplus or deficit for the financial year.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue on that basis.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with the Charities SORP (FRS102).

### Reference and administrative details

Charity name	The Exeter ICE Charitable Trust
Other name the charity uses	Exeter ICE or ICE
Registered charity number	1071619
Company number	03597082
Charity's principal address	13-14 Okehampton Street Devon EX4 1DU

### Names of the charity Trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year
Susan Noden	Vice Chair	
Graciela Fowler		
Christian Keane	Company Secretary (CS)	
Patricia Morris		
Brian Murray	Chairperson	
Mary Rowe		
Abigail Hoban		Appointed 29 <sup>th</sup> June 2022

### Names and addresses of advisers

Type of adviser	Name	Address
Fundraising	Not applicable in this period	

### Name of chief executive or names of senior staff members

Not applicable
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**THE EXETER ICE CHARITABLE TRUST STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 AUGUST 2022**

	2022 Restricted £	2022 Unrestricted £	2022 Total £	2021 Total £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	0	59,130	59,130	55,299
Other trading activities	0	363	363	525
Investments	0	35	35	5
Other income	159	3,000	3,159	4,075
<b>TOTAL INCOMING RESOURCES</b>	<b>159</b>	<b>62,528</b>	<b>62,687</b>	<b>59,904</b>
<b>RESOURCES EXPENDED</b>				
Raising funds	0	575	575	300
Charitable activities	8,089	52,153	60,242	61,087
Other	0	316	316	3,916
<b>TOTAL OUTGOING RESOURCES</b>	<b>8,089</b>	<b>53,044</b>	<b>61,133</b>	<b>65,303</b>
<b>NET INCOMING/ (OUTGOING)</b>	<b>(7,930)</b>	<b>9,484</b>	<b>1,554</b>	<b>(5,399)</b>
<b>RESOURCES - FOR THE YEAR</b>				
<b>TOTAL FUNDS AT 1 SEPTEMBER</b>	<b>14,378</b>	<b>49,238</b>	<b>63,616</b>	<b>69,015</b>
<b>2021</b>				
<b>TOTAL FUNDS AT 31 AUGUST 2022</b>	<b>6,448</b>	<b>58,722</b>	<b>65,170</b>	<b>63,616</b>

The only recognised gains/losses is the surplus for the year.

The notes on page 13 form an integral part of these accounts.

**THE EXETER ICE CHARITABLE TRUST**  
**BALANCE SHEET AS AT 31 AUGUST 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	6	1,652	1,968
<b>CURRENT ASSETS</b>			
Debtors & prepaid expenditure	7	736	378
Cash at bank	8	66,787	65,791
		67,523	66,169
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	9	4,005	4,521
<b>NET CURRENT ASSETS</b>		63,518	61,648
<b>TOTAL ASSETS</b>		65,170	63,616
<b>UNRESTRICTED FUNDS</b>	10	58,722	49,238
<b>RESTRICTED FUND</b>	10	6,448	14,378

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with the Charities SORP (FRS102).

The accounts were approved by the board of directors on 6<sup>th</sup> February 2023 and were signed on its behalf by:



Mr Brian Murray - Chairman

**THE EXETER ICE CHARITABLE TRUST**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 AUGUST 2022**

**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 note(s) to these accounts.

The accounts have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

**1.2 Going Concern**

Trustees are required to form a judgement as to whether the charity is a going concern. Trustees amongst other things should consider the following:

- Is the charity having cash flow difficulties?
- Is there a significant change in income expected for example through the loss of a grant or major donor?
- Is there any serious litigation which may incur large legal costs?
- Are there any significant changes which may affect donor support?

The global Covid 19 Pandemic has caused significant disruption to our work but has not yet led to any significant loss of income or any significant additional costs.

This assessment together with the level of reserves we hold means the Trustees believe the charity is a going concern.

**1.3 Changes in Accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

**1.4 Material prior year errors**

No material prior year errors have been identified in the reporting period.

## 2 Accounting policies

### Income

#### 2.1a Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the Trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### 2.1b Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the Charities SORP (FRS 102).

#### 2.1c Grants and donations

Grants and donations are only included in the Statement of Financial Activity when the general income recognition criteria are met.

#### 2.1d Tax reclaimed on donations and gifts

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.

#### 2.1e Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in note 3.b.

#### 2.1f Income from interest

This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

### Expenditure and Liabilities

#### 2.2a Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

#### 2.2b Redundancy Cost

The charity made no redundancy payments during the reporting period.

### 2.2c Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

#### Assets

### 2.3a Tangible Fixed Assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £500 per item. They are valued at cost. The depreciation rates and methods used are disclosed in note 6.

### 2.3b Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

## 3 Income

### 3.a Analysis of income

<b>Incoming Resources</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Regular giving included gift aided donations	36,760	33,948
Tax Refunds or Gift aid	4,922	5,032
Other donations - general	17,448	15,932
Investment Income	35	5
Other Income from External Funding	3,159	4,025
Other income from other sources	363	962
<b>Total Incoming Resources</b>	<b>62,687</b>	<b>59,904</b>

### 3.b Donated goods facilities and services

Our Independent Examiner David Tolhurst performs our Independent Examination free of charge. We are very thankful. We have not paid for any other assurance work, tax advice, financial advice or consultancy during this reporting period.

#### 4 Analysis of Resources Expended

<b>Charitable Expenditure</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries	46,821	48,402
Fundraising	575	300
Accommodation / Office rent & insurance	6,172	6,138
Travel	123	1,085
Administration	2,856	3,992
Resources	4,270	1,470
Depreciation	316	316
HMRC penalty	0	3,600
<b>TOTAL RESOURCES EXPENDED</b>	<b>61,133</b>	<b>65,303</b>

Grant making does not form a material part of our work.

#### 5 Staff costs

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries and wages	45,517	46,258
Social security costs <sup>a</sup>	28	859
Pension Costs (defined contribution pension plan)	1,276	1,285
<b>Total Staff costs</b>	<b>46,821</b>	<b>48,402</b>

**a:** Social security costs show what Exeter ICE has paid in Employer National Insurance Contributions. Presently an Employers Allowance is received from the Government meaning the employer does not have to pay the first £4,000 of Employers National Insurance contributions. This increased to £5,000 in April 2022. In 2020/21 we had to pay National Insurance on a staff benefit which we did not need to in 2021/22.

None of our employees have their costs paid by a related party and no employees receive total employee benefits that are over £60,000 per annum. All employees work on our charitable activities.

<b>Staff Headcount</b>	<b>2022</b>	<b>2021</b>
Full time	0	0
Part time	4	4
<b>Total staff</b>	<b>4</b>	<b>4</b>

## 6 Tangible Fixed Assets

<b>COST</b>	<b>Equipment</b>	<b>Total</b>
At 1 September 2021	5,830	5,830
Additions	0	0
Disposals	0	0
<b>At 31 August 2022</b>	<b>5,830</b>	<b>5,830</b>
<b>DEPRECIATION</b>		
At 1 September 2021	3,862	3,862
Disposals		
Charge for the period	316	316
<b>At 31 August 2022</b>	<b>4,178</b>	<b>4,178</b>
<b>NET BOOK VALUE</b>		
At 31 August 2021	1,968	1,968
<b>At 31 August 2022</b>	<b>1,652</b>	<b>1,652</b>

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated to write off the cost of tangible fixed assets over their expected useful life at the rate of 20% per annum on a straight-line basis.

## 7 Debtors and prepayments

	<b>2022</b>	<b>2021</b>
HMRC Charities Gift Aid	£736	£378
	<b>£736</b>	<b>£378</b>

## 8 Cash at Bank

On 31st August 2022 the unadjusted bank balance held by Exeter ICE was £66,787 as per balance sheet (2021 – £65,791). We do not hold any cash equivalents such as short-term cash investments or deposits.

## 9 Creditors and Accruals

	<b>2022</b>	<b>2021</b>
Taxes and National Insurance	£154	£641
Pension	£251	£280
Sundry creditors	£3,600	£3,600
Total	<u>£4,005</u>	<u>£4,521</u>

## 10 Analysis of Funds

An analysis of funds can be seen on our Statement of Financial Activity. There have been no transfers between those funds or revaluation of those funds in the current or previous reporting periods.

## 11 Transactions with Trustees or related parties.

There was no remuneration or expenses paid to the Trustees during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered by the charity during the year (2021 – Nil).

The total amount of donations and associated gift aid provided by Trustees and related parties in 2022 was £2,994 (2021 – £2,687). This includes the value of gift aid that can be reclaimed on the donations.

## 12 Taxation

The Exeter ICE Charitable Trust is a registered charity and is not subject to taxation.

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE EXETER ICE CHARITABLE TRUST (the Company)**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 August 2022

### **Responsibilities and basis of report**

As the charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

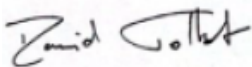
### **Independent examiner's statement**

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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:

1. the accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.



Date: 21<sup>st</sup> February 2023

David Tolhurst FCA  
11 Lilley Walk  
Honiton  
Devon  
EX14 2EA

**THE EXETER ICE CHARITABLE TRUST**

England & Wales - Charity number 1071619

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# Accounts

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## ANNUAL REPORT 2020 to 2021

### **The Exeter ICE Charitable Trust**

Charity registration number: 1071619

Company number: 03597082

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Offices 1&2,  
Riverside Centre,  
13-14 Okehampton St,  
Exeter, EX4 1DU

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Registered with  
**FUNDRAISING  
REGULATOR**

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# REVIEW OF THE YEAR

## Objectives and Activities

This report covers the period 1<sup>st</sup> September 2020 to 31<sup>st</sup> August 2021. As the reader is probably aware the Covid19 global pandemic led to significant disruption of one kind or another from 16<sup>th</sup> March 2020. Even though pupils returned to school in September 2020 there were many restrictions still in place. In January 2021 there was another national lockdown lasting until Easter. These circumstances meant our activities were still severely disrupted for the entirety of this reporting period.

The Exeter ICE Charitable Trust wants to give every young person the opportunity to explore and understand the Christian faith. We fulfil these purposes by providing a link between school and church for the young people in Exeter.

These aims translate into practical Christian support to the local educational services in the mental, physical, emotional, spiritual and social development of young people.

This year much of our work has remained online. However, this has enabled us to reach a greater number of schools that we had done in the past as more schools outside our immediate geographical area have been accessing our online materials. Equally some schools have been accessing our videos on a weekly basis whereas before we could only visit less often. However, we did notice as the year progressed our videos were being accessed less often so we focused on returning to in person work

The TLG mentoring project continued throughout this year on site even when all other work was not possible. This has enabled the scheme to grow. During the year we were still able to recruit and train new mentors for our TLG project.

In the summer term it was possible to restart on site work even though this was in a limited way. Our secondary team were able to start running lunch clubs again. Our primary team were able to deliver some MOUSE sessions in primary schools to help those year 6 pupils with the transition from Primary to Secondary Education.

The pandemic has brought many new opportunities for ICE and we hope and pray we will use them to give every young person the opportunity to explore and understand the Christian faith.

This lull in on site activity did however give us much needed time to look at our structures, following the departure of our School Director in February 2020. The trustee board was reshuffled. Our long serving Chairperson, Sue Noden, stepped down from that role to take on the role of Vice Chair. Brian Murray stepped up from his role as Vice Chair to become our Chairperson.

We reviewed our all our safeguarding procedures, undertook a review of the provision of transport for staff and improved our presence on social media. Most significantly we decided to enter into a strategic partnership with Scripture Union which we hope will strengthen our work moving forward.

## **How we deliver the work.**

When planning our activities the Trustees consider the Charity Commission's guidance on public benefit and the specific guidance for charities on the advancement of religion.

We aim to give every young person the opportunity to explore and understand the Christian faith by:

- employing workers to go into schools in the Exeter area and support schools with their work;
- managing a team of associate workers, who are employed by other organisations but go in under the ICE banner to support schools with their work;
- Mentoring young people in Secondary schools

We have a number of volunteers who support Exeter ICE by regularly attending prayer meetings and distributing our newsletter in local churches. All our Trustees are also volunteers and we are very grateful for the contribution they make to our work.

## Achievement and performance

In the last 12 months we have:

- A review of our safeguarding processes
- A review of our transport provision for staff
- Continued to produce high quality online materials
- Achieved a return to on site schools work in both the primary and secondary phases.
- Entered into a strategic partnership with Scripture Union.
- Developed our social media strategy.

## The Difference ICE makes in schools

Exeter ICE has received much positive feedback over the year. It broadly falls into three categories:

- **Supporting young people.** *“Thank you so much for all you are doing to support our children. ... my daughter benefits so much from the support of a TLG mentor”*  
Secondary School Parent.
- **Changing perspectives on the Christian Faith.** One teacher on the MOUSE Course  
*“The content was just what they needed to hear.”*
- **Being a valuable part of the school experience** *“I think ECCU has been really great this year, it’s been such a huge encouragement.”* Student at Exeter College

## Achievements against targets set

During this year we did not set any targets. Schools and staff were still being affected by the disruption caused by the pandemic. We focused on keeping going with what we could and spent time developing our processes.

## FINANCIAL REVIEW

In 2020/21 ICE received £59,904 of income (19/20 £106,324). 92% was from voluntary donations from individuals and churches including gift aid where appropriate (19/20 93%). £4,025 of our income was in the form of grants which included £1,025 of furlough support from the Government. In 2019/20 the corresponding figure from such general external funding was £6,300. The Trustees took a decision not to make any new grant funding applications in this financial year as our reserves were healthy and work in schools was disrupted. We would like to thank everyone who has supported us this year especially given the circumstances.

In 2020/21 we spent £65,303 (19/20 £74,741). As we were not able to be on site in schools for much of this year we made savings on travel, resources and hospitality costs. This saving in cost was also another reason the Trustees decided not to seek grant funding in this year. The position of Schools Director was not replaced in the same way so there was also a saving on salary costs. The single largest category of spend was staff salaries costing £48,402 which is appropriate as they are people creating content to deliver to pupils across the city. They are also the people who will liaise and coordinate with the volunteers who support our work.

During the year we undertook a review of staff transport, specifically our use of a pool car owned by the trust. The review identified that the provision of the car was not cost effective. The review also identified that the tax treatment of the car over the last 4 years was incorrect. At the time of writing (November 2021) we estimate the total cost of the National Insurance and HMRC penalties to be approximately £5,000 for the 4-year period. The National Insurance has already been paid out and we have shown the penalties as money owed in the accounts. The Trustees are still in discussions with HMRC over the penalties. However, we have decided to include the penalties in the accounts as we can quantify the penalties that would ordinarily be due and are not confident any appeal will be successful.

The Statement of Financial Activities shows net outgoing resources for the year of £5,399 resulting from net outgoings of £6,509 on restricted funds. This shows the charity is spending grant money given for specific projects. This was partially offset by a surplus on unrestricted

funds of £1,110. This shows regular income during the year was sufficient for general running costs incurred during the year.

### **Performance of fundraising activities against objectives set**

During this reporting period the charitable trust did not undertake any fundraising activities due to the disruption caused by the pandemic.

### **Reserves, reserves policy and going concern**

The charity holds cash reserves in order to manage cash flow and to fulfil our obligations in the event of the charity having to be wound up. On 31<sup>st</sup> August 2021 the total amount held in cash was £65,791 of which £49,238 is unrestricted. This is against an assessed need of £17,000 (3 months running costs). The additional funds are being held to allow the Trustees to consolidate the present work and allow scope for future developments.

The charity does not hold sufficient funds to have an investment policy but does seek to make the most of the funds available by depositing in higher interest bank accounts.

The Trustees have undertaken an assessment and believe that there is no uncertainty about the charity continuing as a going concern. More detail on this assessment can be found in Note 1.2 of the accompanying Financial Statements.

### **Principal risks**

As a charity working with children and young people, the Trustees are acutely aware of their safeguarding responsibilities. To mitigate this risk the Trustees, have a safeguarding policy in place which is reviewed regularly.

The Trustees are also aware that to maintain a healthy cash position the charity needs to continually recruit new donors to replace those lost as a result of changing circumstances. To that end the Trustees are looking to increase engagement with existing and potential new donors through supporter events and increased communication primarily through social media.

# LOOKING AHEAD

We aim to:

- Undertake a strategic review of our work in light of our partnership with Scripture Union
- Engage with churches through the new proposed One For Exeter Education Hub
- Return to onsite work in schools
- Launch a self-esteem pilot project in primary schools

We praise God for his provision in the past 12 months and look forward to the future.

Signed  
Mr Brian Murray  
Chairman

**THE EXETER ICE CHARITABLE TRUST**  
**STATEMENT OF DIRECTORS' RESPONSIBILITIES**  
**YEAR ENDED 31 AUGUST 2021**

**DIRECTORS' RESPONSIBILITIES**

Company Law requires the directors to prepare financial statements that give a true and fair view of the state of affairs of the company at the end of the financial year and of its surplus or deficit for the financial year.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue on that basis.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with the Charities SORP (FRS102).

### Reference and administrative details

Charity name	The Exeter ICE Charitable Trust
Other name the charity uses	Exeter ICE or ICE
Registered charity number	1071619
Company number	03597082
Charity's principal address	13-14 Okehampton Street Devon EX4 1DU

### Names of the charity Trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year
Susan Noden	Chairman	To February 21. Re-elected & Vice Chair from February 21
Graciela Fowler		To February 2021 Re-elected from February 2021
Christian Keane	Company Secretary (CS)	
Patricia Morris		
Brian Murray	Vice Chair	To February 21. Chair from February 21.
Mary Rowe		

### Names and addresses of advisers

Type of adviser	Name	Address
Fundraising	Not applicable in this period	

### Name of chief executive or names of senior staff members

Not applicable since departure of Schools Director in February 2020.
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**THE EXETER ICE CHARITABLE TRUST STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 AUGUST 2021**

	2021 Restricted £	2021 Unrestricted £	2021 Total £	2020 Total £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	0	55,299	55,299	99,263
Other trading activities	0	525	525	160
Investments	0	5	5	56
Other income	50	4,025	4,075	6,845
<b>TOTAL INCOMING RESOURCES</b>	<b>50</b>	<b>59,854</b>	<b>59,904</b>	<b>106,324</b>
<b>RESOURCES EXPENDED</b>				
Raising funds	0	300	300	1,200
Charitable activities	6,559	54,528	61,087	72,731
Other	0	3,916	3,916	810
<b>TOTAL OUTGOING RESOURCES</b>	<b>6,559</b>	<b>58,744</b>	<b>65,303</b>	<b>74,741</b>
<b>NET INCOMING/ (OUTGOING)</b>	<b>(6,509)</b>	<b>1,110</b>	<b>(5,399)</b>	<b>31,583</b>
<b>RESOURCES - FOR THE YEAR</b>				
<b>TOTAL FUNDS AT 1 SEPTEMBER</b>	<b>20,887</b>	<b>48,128</b>	<b>69,015</b>	<b>37,432</b>
<b>2020</b>				
<b>TOTAL FUNDS AT 31 AUGUST 2021</b>	<b>14,378</b>	<b>49,238</b>	<b>63,616</b>	<b>69,015</b>

The only recognised gains/losses is the surplus for the year.

The notes on page 13 form an integral part of these accounts.

**THE EXETER ICE CHARITABLE TRUST**  
**BALANCE SHEET AS AT 31 AUGUST 2020**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	6	1,968	2,284
<b>CURRENT ASSETS</b>			
Debtors & prepaid expenditure	7	378	1,812
Cash at bank	8	65,791	66,056
		<u>66,169</u>	<u>67,868</u>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	9	4,521	1,137
<b>NET CURRENT ASSETS</b>		61,648	66,731
<b>TOTAL ASSETS</b>		<u>63,616</u>	<u>69,015</u>
<b>UNRESTRICTED FUNDS</b>	10	<u>49,238</u>	<u>48,128</u>
<b>RESTRICTED FUND</b>	10	<u>14,378</u>	<u>20,887</u>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with the Charities SORP (FRS102).

The accounts were approved by the board of directors on 1<sup>st</sup> February 2022 and were signed on its behalf by:

Mr Brian Murray - Chairman

**THE EXETER ICE CHARITABLE TRUST**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 AUGUST 2021**

**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 note(s) to these accounts.

The accounts have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

**1.2 Going Concern**

Trustees are required to form a judgement as to whether the charity is a going concern. Trustees amongst other things should consider the following:

- Is the charity having cash flow difficulties?
- Is there a significant change in income expected for example through the loss of a grant or major donor?
- Is there any serious litigation which may incur large legal costs?
- Are there any significant changes which may affect donor support?

The global Covid 19 Pandemic has caused significant disruption to our work but has not yet led to any significant loss of income or any significant additional costs.

This assessment together with the level of reserves we hold means the Trustees believe the charity is a going concern.

**1.3 Changes in Accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

**1.4 Material prior year errors**

No material prior year errors have been identified in the reporting period.

## **2 Accounting policies**

### **Income**

#### **2.1a Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the Trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### **2.1b Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the Charities SORP (FRS 102).

#### **2.1c Grants and donations**

Grants and donations are only included in the Statement of Financial Activity when the general income recognition criteria are met.

#### **2.1d Tax reclaimed on donations and gifts**

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.

#### **2.1e Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in note 3.b.

#### **2.1f Income from interest**

This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

### **Expenditure and Liabilities**

#### **2.2a Liability Recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

#### **2.2b Redundancy Cost**

The charity made no redundancy payments during the reporting period.

### 2.2c Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

#### Assets

### 2.3a Tangible Fixed Assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £500 per item. They are valued at cost. The depreciation rates and methods used are disclosed in note 6.

### 2.3b Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

## 3 Income

### 3.a Analysis of income

Incoming Resources (Unrestricted)	2021 £	2020 £
Regular giving included gift aided donations	33,948	31,119
Tax Refunds or Gift aid	5,032	4,620
Other donations - general	15,932	37,049
Other donations - TLG project	0	25,475
Investment Income	5	56
Other Income from External Funding	4,025	6,300
Other income from other sources	962	1,705
<b>Total Incoming Resources</b>	<b>59,904</b>	<b>106,324</b>

### 3.b Donated goods facilities and services

Our Independent Examiner David Tolhurst performs our Independent Examination free of charge. We are very thankful. We have not paid for any other assurance work, tax advice, financial advice or consultancy during this reporting period.

#### 4 Analysis of Resources Expended

<b>Charitable Expenditure (Unrestricted)</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries	48,402	55,072
Fundraising	300	1,200
Accommodation	6,138	6,177
Travel	1,085	2,274
Administration	3,992	5,813
Resources	1,470	3,395
Depreciation	316	810
HMRC penalty	3,600	0
<b>TOTAL RESOURCES EXPENDED</b>	<b>65,303</b>	<b>74,741</b>

Grant making does not form a material part of our work.

#### 5 Staff costs

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries and wages	46,258	53,216
Social security costs <sup>a</sup>	859	293
Pension Costs (defined contribution pension plan)	1,285	1,563
<b>Total Staff costs</b>	<b>48,402</b>	<b>55,072</b>

**a:** Social security costs show what Exeter ICE has paid in Employer National Insurance Contributions. Presently an Employers Allowance is received from the Government meaning the employer does not have to pay the first £4,000 of Employers National Insurance contributions. However in 2020/21 we did have to pay £859 of class 1A National Insurance in relation benefits in kind accrued by use of the company car.

None of our employees have their costs paid by a related party and no employees receive total employee benefits that are over £60,000 per annum. All employees work on our charitable activities.

Staff Headcount	2021	2020
Full time	0	0
Part time	4	4
<b>Total staff</b>	<b>4</b>	<b>4</b>

## 6 Tangible Fixed Assets

<b>COST</b>	<b>Cars</b>	<b>Equipment</b>	<b>Total</b>
At 1 September 2020	3,000	6,530	9,530
Additions	0	0	0
Disposals	-3,000	-700	-3,700
<b>At 31 August 2021</b>	<b>0</b>	<b>5,830</b>	<b>5,830</b>
<b>DEPRECIATION</b>			
At 1 September 2020	3,000	4,246	7,246
Disposals	-3,000	-700	-3,700
Charge for the period	0	316	316
<b>At 31 August 2021</b>	<b>0</b>	<b>3,862</b>	<b>3,862</b>
<b>NET BOOK VALUE</b>			
At 31 August 2020	0	2,284	2,284
<b>At 31 August 2021</b>	<b>0</b>	<b>1,968</b>	<b>1,968</b>

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated to write off the cost of tangible fixed assets over their expected useful life at the rate of 20% per annum on a straight-line basis.

## 7 Debtors and prepayments

	<b>2021</b>	<b>2020</b>
HMRC Charities Gift Aid	£378	£1,182
	<b>£378</b>	<b>£1,182</b>

## 8 Cash at Bank

On 31st August 2021 the unadjusted bank balance held by Exeter ICE was £65,791 as per balance sheet (2020 – £63,470). We do not hold any cash equivalents such as short-term cash investments or deposits.

## 9 Creditors and Accruals

	<b>2021</b>	<b>2020</b>
Taxes and National Insurance	£641	£188
Pension	£280	£0
Sundry creditors	£3,600	£949
Total	<u>£4,521</u>	<u>£1,137</u>

## 10 Analysis of Funds

An analysis of funds can be seen on our Statement of Financial Activity. There have been no transfers between those funds or revaluation of those funds in the current or previous reporting periods.

## 11 Transactions with Trustees or related parties.

There was no remuneration or expenses paid to the Trustees during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered by the charity during the year (2020 – Nil).

The total amount of donations and associated gift aid provided by Trustees and related parties in 2021 was £2,687 (2020 – £2,625). This includes the value of gift aid that can be reclaimed on the donations.

## 12 Taxation

The Exeter ICE Charitable Trust is a registered charity and is not subject to taxation.

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE EXETER ICE CHARITABLE TRUST (the Company)**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 August 2021

### **Responsibilities and basis of report**

As the charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

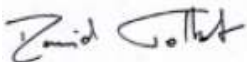
### **Independent examiner's statement**

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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:

1. the accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.



Date: 29<sup>th</sup> January 2022

David Tolhurst FCA  
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