



bringing faith to life

## ANNUAL REPORT 2020 to 2021

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

Charity registration number: 1071619

Company number: 03597082

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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.

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

**YEAR ENDED 31 AUGUST 2021**

	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<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

Charitable Expenditure (Unrestricted)	2021 £	2020 £
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

	2021 £	2020 £
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>

### DEPRECIATION

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>

### NET BOOK VALUE

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

	2021	2020
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.

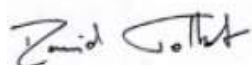
### **Independent examiner's statement**

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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