

THE OTHONA COMMUNITY

England & Wales · Charity number 1154204

Details

Other names	OTHONA COMMUNITY
Status	Registered
Legal form	Charitable company
Company number	08215892
Registered	2013-10-15
Register	View on the Charity Commission register

Contact

Address	The Othona Community Coast Road Burton Bradstock Bridport Dorset DT6 4RN
Phone	01621776564
Email	communitysecretary@othona.org
Website	www.othonaessex.org.uk

Activities

Objects: 1. TO ADVANCE THE CHRISTIAN FAITH FOR THE PUBLIC BENEFIT IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF RETREATS AND OTHER EDUCATIVE ACTIVITIES.2. THE PROMOTION OF RELIGIOUS HARMONY FOR THE BENEFIT OF THE PUBLIC BY PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING AND RESPECT OF THE BELIEFS AND PRACTICES OF DIFFERENT RELIGIOUS FAITHS.

Activities: Othona is an open and inclusive community rooted in the Christian tradition, drawing on other inspirations. We welcome people of all ages, abilities, backgrounds and beliefs, to Centres on the coasts of Essex and Dorset, sharing work, worship, study and play. We seek glimpses of the sacred, exploring relationships between faith and life, and learning to care for the world and its people.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities, Arts/culture/heritage/science, Environment/conservation/heritage, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£453,708	£441,012	-	-
2024-03-31	£398,704	£361,026	-	-
2023-03-31	£386,071	£328,143	-	-
2022-03-31	£300,395	£278,065	-	-
2021-03-31	£224,619	£204,918	-	-

Trustees

Name	Role	Appointed
Mark Alexander James Ringrose	Chair	2024-02-01
Christina Wilson		2022-07-04
Christopher Martin Jones		2022-11-19
Daniel Charles Dutfield		2021-03-01
Jane Daphne Pearse		2023-06-28
Maria Freeman		2025-02-14
Marie Martin		2025-11-14
Michael David Hunt		2021-03-01
Paul Geoffrey Simon		2026-04-01
Stephen William Barnes		2020-09-26

THE OTHONA COMMUNITY

England & Wales - Charity number 1154204

Accounts

Charity Registration No. 1154204

Company Registration No. 08215892 (England and Wales)

THE OTHONA COMMUNITY
A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE OTHONA COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs C E Gough
Mr M D Hunt
Mr D C Dutfeld
Mr S W Barnes
Miss R M Tocknell
Ms C Wilson
Mr C M Jones
Mrs J D Pearce
Mr M A J Ringrose

Charity number 1154204

Company number 08215892

Registered office

Coast Road
Burton Bradstock
Bridport
Dorset
DT6 4RN

Independent examiner

Mr J Salim
Alwyns LLP
Crown House
151 High Road
Loughton
Essex
IG10 4LG

THE OTHONA COMMUNITY

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THE OTHONA COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, present their report and accounts for the year ended 31 March 2025.

The financial statements comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

Objectives and activities

Othona is an open and inclusive Community rooted in the Christian tradition and drawing on a wealth of other inspirations. We welcome people of all ages, abilities, backgrounds and beliefs to our two Centres on the quiet coasts of Essex and Dorset.

Through sharing in a daily rhythm of work, learning, worship and play, we seek personal renewal and glimpses of the sacred. In Community we explore the relationship between faith and life and encourage one another in caring for the world and its people.

Achievements and performance

This charitable company is a wholly owned subsidiary of a registered charity, The Othona Community (registration number 277843). The parent charity, The Othona Community's financial statements includes the full Trustees' report.

The year saw good levels of activity at both centres, maintaining the increase in visitor numbers that has been seen over the last couple of years. A full programme of events at both centres was provided, although a shortage of staff and volunteers at some points in the year meant some activities were curtailed. Further visitor growth will be dependent on sustaining and supporting the staff and volunteers teams, and the Trustees continue to look at how to enable this to happen at both centres.

Financial review

During the year, the Charity did not receive any donations from The Othona Community (the Parent Charity). The statement of financial activities showed a net surplus of £12,696 (2024: £37,678 surplus) for the year and the reserves stand at £153,448 surplus (2024: £140,752 surplus).

Risk Policy

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. During the year a safety subcommittee has been established and is prioritising review of areas of highest risk. The coming year will focus on fire safety, both centres will have an independent fire safety inspection.

Plans for the future

To continue to develop the two centres at Bradwell and Burton Bradstock. In particular the trustees are considering the future development and property needs at both sites.

Plans to increase and improve staff accommodation are being considered at both sites.

Structure, governance and management

The Charity is a company limited by guarantee, as defined by the Companies Act 2006. The Charity is governed by its Memorandum & Articles of Association dated 14 September 2012 as amended by special resolution registered at Companies House on 11 October 2013. It is registered as a Charity with the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs C E Gough

Mr M D Hunt

Mr D C Dutfeld

Mr F M MacDonald

(Resigned 31 July 2025)

THE OTHONA COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Mr S W Barnes

Mr W M Douglas

(Resigned 27 June 2025)

Miss R M Tocknell

Ms C Wilson

Mr C M Jones

Mrs J D Pearse

Mr M A J Ringrose

Mr M J Dyer

(Appointed 30 July 2024 and resigned 30 November 2024)

Recruitment and appointment of Trustees

As set out in the Articles of Association, the Chairman of the Trustees is nominated by The Othona Community. The Directors of the organisation are also the Charity Trustees for the purposes of charity law.

None of the Trustees has any beneficial interest in the company other than as a member. All of the Trustees are members of the company and guarantee to contribute an amount not exceeding £1 in the event of a winding up. The Board has the power to appoint additional Directors.

Public Benefit Statement

The Trustees consider that they have complied with Section 4 of the Charities Act 2006 to have regard to the guidance on public benefit published by the Charity Commission.

The purpose of the charity is enshrined in its objects as described and the Trustees ensure this purpose is carried out for the public benefit of all persons that we service by delivering a range of services at Bradwell Community Centre and Othona, West Dorset Community Centre to those in need.

Organisation

The affairs of the Charity are directed by the Trustees who meet three times a year and shall consist of not less than eight and not more than fourteen members. The Trustees are responsible for control of policy and financial matters and day-to-day management of the services is delegated to the centre manager.

The report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to Small Companies.

The trustees' report was approved by the Board of Trustees.



Mr M A J Ringrose

Trustee

Dated: 15-NOV-2025

THE OTHONA COMMUNITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of The Othona Community for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

THE OTHONA COMMUNITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE OTHONA COMMUNITY

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of The Othona Community ('the charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes from pages 5 to 13.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

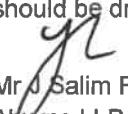
Independent examiner's statement

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

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements 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 (FRS 102).

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 financial statements to be reached


Mr J Salim FCA
Alwyns LLP
Chartered Accountants
Crown House
151 High Road
Loughton, Essex
IG10 4LG

Dated: 19/11/2025

THE OTHONA COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and endowments from:			
Donations and legacies	2	60,562	27,076
Charitable activities	3	370,237	348,377
Investments	4	9,886	6,370
Other income	5	13,023	16,881
Total income		453,708	398,704
Expenditure on:			
Raising funds	6	85,220	75,359
Charitable activities	7	333,542	271,837
Other material expenditure		22,250	13,830
Total expenditure		441,012	361,026
Net income and movement in funds		12,696	37,678
Reconciliation of funds:			
Fund balances at 1 April 2024		140,752	103,074
Fund balances at 31 March 2025		153,448	140,752

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE OTHONA COMMUNITY

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		37,190		8,186
Current assets					
Debtors	13	154,736		134,713	
Cash at bank and in hand		35,363		59,980	
		<u>190,099</u>		<u>194,693</u>	
Creditors: amounts falling due within one year	14	<u>(73,841)</u>		<u>(62,127)</u>	
Net current assets			116,258		132,566
Total assets less current liabilities			<u>153,448</u>		<u>140,752</u>
The funds of the charity					
Unrestricted funds			153,448		140,752
			<u>153,448</u>		<u>140,752</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 15 NOVEMBER 2025.



Mr M D Hunt
Trustee



Mr M A J Ringrose
Trustee

Company registration number 08215892 (England and Wales)

THE OTHONA COMMUNITY

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

1 Accounting policies

Company information

The Othona Community is a private company limited by guarantee incorporated in England and Wales. The registered office is Coast Road, Burton Bradstock, Bridport, Dorset, DT6 4RN.

1.1 Accounting convention

These accounts have been prepared in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Companies Act 2006. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £ sterling.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

General funds comprise the accumulated surplus or deficit on the Statement of Financial Activities. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the Community. Restricted funds are subject to specific restrictive conditions imposed by donors or by the purpose of the appeal. The purpose and use of the restricted funds is set out in the notes to the financial statements. Designated funds are unrestricted funds which have been earmarked by the Trustees for particular purposes.

1.4 Incoming resources

All incoming resources are recognised once the Charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. Where income is received in advance of a stay, it is deferred until the Charity is entitled to that income. No amounts are included in the accounts for the value of services provided by volunteers.

Grants and donations are accounted for on a received basis. Retreat visitors fees and other income are accounted for on a receivable basis.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and service for its beneficiaries. It includes those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the Independent Examiner's and costs linked to the strategic management of the Charity. Where costs cannot be directly attributed they have been allocated to activities on a basis consistent with use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost including any incidental expenses of acquisition. Depreciation is provided on other tangible assets calculated to write off the cost on a straight-line basis over the expected useful economic lives as follows:-

Fixtures, fittings & equipment	Over 5 - 10 years
Motor vehicles	Over 5 years

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss.

1.8 Cash and cash equivalents

Cash at bank and in hand are basic financial assets and include cash in hand and deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Pensions

The regular cost of providing retirement pensions and related benefits is charged to the statement of financial activities over the employees' service lives on the basis of a constant percentage of earnings. Any difference between the charge to the statement of financial activities and the contributions paid to the scheme is shown as an asset or liability in the balance sheet.

1.12 VAT

All resources expended are classified under activity heading that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.13 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Donations and grants

	2025 £	2024 £
Donations and gifts	60,562	27,076

3 Charitable activities

	2025 £	2024 £
Retreat visitors fees	370,237	348,377

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	9,886	6,370

5 Other income

	2025 £	2024 £
Rental income	1,323	2,389
Feed in tariff income	5,917	7,766
Sales of merchandise	4,583	4,831
Other income	1,200	1,895
	13,023	16,881

6 Charitable activities

	Total 2025 £	Total 2024 £
<u>Trading costs</u>		
Catering, Event Facilitation, Speakers and Related Costs	85,220	75,359
	85,220	75,359

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Running costs

	2025 £	2024 £
Salaries	134,711	98,996
Depreciation	6,829	2,896
Rates	11,573	10,535
Insurance	13,355	11,356
Light and Heat	28,080	28,420
Repairs and Maintenance, including grounds	84,904	73,099
Postage, Stationery and other Office Costs	12,447	11,154
Motor Expenses	8,740	7,694
Travelling Expenses	766	833
Advertising	1,532	942
European Solidarity Corps, Volunteer Costs and Committee Expenses	2,071	1,574
Staff Welfare and Training	4,236	2,191
Household	19,442	16,546
Merchandise Expenses	2,043	2,913
Bank Charges	2,813	2,688
	<u>333,542</u>	<u>271,837</u>

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>6,829</u>	<u>2,896</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. There were no trustees' expenses (2024: none).

10 Employees

The average monthly number of persons (including directors) employed by the company during the year was 10 (2024 - 10). No employees earned £60,000 or over (2024: none).

Employment costs	2025 £	2024 £
Wages and salaries	<u>134,711</u>	<u>98,996</u>

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Taxation

The company is exempt from tax on income and gains falling within section 505 of the Taxes Act 1998 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

12 Tangible fixed assets

	Fixtures, Motor vehicles fittings & equipment		Total
	£	£	£
Cost			
At 1 April 2024	20,924	29,395	50,319
Additions	35,833	-	35,833
Disposals	(8,480)	-	(8,480)
At 31 March 2025	48,277	29,395	77,672
Depreciation and impairment			
At 1 April 2024	19,336	22,797	42,133
Depreciation charged in the year	4,330	2,499	6,829
Eliminated in respect of disposals	(8,480)	-	(8,480)
At 31 March 2025	15,186	25,296	40,482
Carrying amount			
At 31 March 2025	33,091	4,099	37,190
At 31 March 2024	1,588	6,598	8,186

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Amount due from parent undertaking	119,444	95,429
Other debtors	18,408	20,936
Prepayments and accrued income	16,884	18,351
	154,736	134,713

14 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Deferred income	15	9,013	7,665
Trade creditors		3,164	9,120
Other creditors		61,359	45,342
Accruals		305	-
		73,841	62,127

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Deferred income

	2025 £	2024 £
Other deferred income	9,013	7,665

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	9,013	7,665
Movements in the year:		
Deferred income at 1 April 2024	7,665	5,679
Released from previous periods	(2,580)	(2,844)
Resources deferred in the year	3,928	4,830
Deferred income at 31 March 2025	9,013	7,665

15 Member's liability

There is no authorised or called up share capital as the company is limited by guarantee, each member undertakes to contribute a maximum of £1 in the event of the company being wound up. At the end of the financial period there were 12 members.

17 Control and related party transaction

The immediate and ultimate parent in the current and preceding year is The Othona Community, a Charity registered with The Charity Commission in England & Wales, registration number 277843. The primary address is the same for both charities.

At the year end, this Charity was owed £119,444 by the holding Charity, The Othona Community, (2024 - £95,429).

18 Analysis of changes in net funds

The charity had no material debt during the year.

THE OTHONA COMMUNITY

England & Wales - Charity number 1154204

Accounts

Charity Registration No. 1154204

Company Registration No. 08215892 (England and Wales)

THE OTHONA COMMUNITY
A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

THE OTHONA COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs C E Gough	
	Mr M D Hunt	
	Mr D C Dutfeld	
	Mr F M MacDonald	
	Mr S W Barnes	
	Mr W M Douglas	
	Miss R M Tocknell	
	Ms C Wilson	
	Mr C M Jones	
	Mrs J D Pearse	(Appointed 29 June 2023)
	Mr M A J Ringrose	(Appointed 9 February 2024)
	Mr M J Dyer	(Appointed 30 July 2024)
Charity number	1154204	
Company number	08215892	
Registered office	Coast Road Burton Bradstock Bridport Dorset DT6 4RN	
Independent examiner	Mr J Salim Alwyns LLP Crown House 151 High Road Loughton Essex IG10 4LG	

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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The financial statements comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

Objectives and activities

Othona is an open and inclusive Community rooted in the Christian tradition and drawing on a wealth of other inspirations. We welcome people of all ages, abilities, backgrounds and beliefs to our two Centres on the quiet coasts of Essex and Dorset.

Through sharing in a daily rhythm of work, learning, worship and play, we seek personal renewal and glimpses of the sacred. In Community we explore the relationship between faith and life and encourage one another in caring for the world and its people.

Achievements and performance

This charitable company is a wholly owned subsidiary of a registered charity, The Othona Community (registration number 277843). The year saw a further increase in visitors, and activity continues to be at normal levels for both centres.

The parent charity, The Othona Community's financial statements includes the full Trustees' report.

A full programme of events at both centres helped maintain visitor numbers and there was an increase in activity at both centres. Further visitor growth will be dependent on sustaining and supporting the staff teams, and the Trustees have approved a strengthening of resources to enable this to happen at both centres.

Financial review

During the year, the Charity did not receive any donations from The Othona Community (the Parent Charity). The statement of financial activities showed a net surplus of £37,678 (2023: £57,928 surplus) for the year and the reserves stand at £140,752 surplus (2023: £103,074 surplus).

Risk Policy

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. During the year a safety subcommittee has been established and is prioritising review of areas of highest risk. The coming year will focus on fire safety, both centres will have an independent fire safety inspection.

Plans for the future

To continue to develop the two centres at Bradwell and Burton Bradstock. In particular the trustees are considering the future development and property needs at both sites.

Plans to increase and improve staff accommodation are being considered at both sites.

Structure, governance and management

The Charity is a company limited by guarantee, as defined by the Companies Act 2006. The Charity is governed by its Memorandum & Articles of Association dated 14 September 2012 as amended by special resolution registered at Companies House on 11 October 2013. It is registered as a Charity with the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs C E Gough

Mrs J E Webster

Mr M D Hunt

Mr D C Dutfeld

(Resigned 31 December 2023)

THE OTHONA COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

Mr F M MacDonald

Mr S W Barnes

Ms S L East

(Resigned 9 February 2024)

Mr W M Douglas

Miss R M Tocknell

Ms C Wilson

Mr C M Jones

Mrs J D Pearse

(Appointed 29 June 2023)

Mr M A J Ringrose

(Appointed 9 February 2024)

Mr M J Dyer

(Appointed 30 July 2024)

Recruitment and appointment of Trustees

As set out in the Articles of Association, the Chairman of the Trustees is nominated by The Othona Community. The Directors of the organisation are also the Charity Trustees for the purposes of charity law.

None of the Trustees has any beneficial interest in the company other than as a member. All of the Trustees are members of the company and guarantee to contribute an amount not exceeding £1 in the event of a winding up. The Board has the power to appoint additional Directors.

Public Benefit Statement

The Trustees consider that they have complied with Section 4 of the Charities Act 2006 to have regard to the guidance on public benefit published by the Charity Commission.

The purpose of the charity is enshrined in its objects as described and the Trustees ensure this purpose is carried out for the public benefit of all persons that we service by delivering a range of services at Bradwell Community Centre and Othona, West Dorset Community Centre to those in need.

Organisation

The affairs of the Charity are directed by the Trustees who meet three times a year and shall consist of not less than eight and not more than fourteen members. The Trustees are responsible for control of policy and financial matters and day-to-day management of the services is delegated to the centre manager.

The report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to Small Companies.

The trustees' report was approved by the Board of Trustees.



Mrs C E Gough

Trustee

Dated: 21/9/24

THE OTHONA COMMUNITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of The Othona Community for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

THE OTHONA COMMUNITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE OTHONA COMMUNITY

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of The Othona Community ('the charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes from pages 5 to 13.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

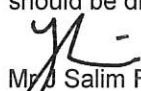
Independent examiner's statement

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

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements 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 (FRS 102).

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 financial statements to be reached


Mr J Salim FCA

Alwyns LLP

Chartered Accountants

Crown House

151 High Road

Loughton, Essex

IG10 4LG

Dated: 25/11/24

THE OTHONA COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and endowments from:			
Donations and legacies	2	27,076	35,847
Charitable activities	3	348,377	325,333
Investments	4	6,370	1,167
Other income	5	16,881	23,724
Total income		<u>398,704</u>	<u>386,071</u>
Expenditure on:			
Raising funds	6	75,359	72,516
Charitable activities	7	271,837	250,267
Other material expenditure		13,830	5,360
Total expenditure		<u>361,026</u>	<u>328,143</u>
Net income and movement in funds		<u>37,678</u>	<u>57,928</u>
Reconciliation of funds:			
Fund balances at 1 April 2023		103,074	45,146
Fund balances at 31 March 2024		<u>140,752</u>	<u>103,074</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE OTHONA COMMUNITY

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		8,186		9,097
Current assets					
Debtors	13	134,713		87,930	
Cash at bank and in hand		59,980		63,321	
		194,693		151,251	
Creditors: amounts falling due within one year	14	(62,127)		(57,274)	
Net current assets			132,566		93,977
Total assets less current liabilities			140,752		103,074
Net assets excluding pension liability			140,752		103,074
The funds of the charity					
Unrestricted funds			140,752		103,074
			140,752		103,074

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 21/9/24



Mrs C E Gough
Trustee



Mr M D Hunt
Trustee

Company registration number 08215892 (England and Wales)

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Company information

The Othona Community is a private company limited by guarantee incorporated in England and Wales. The registered office is Coast Road, Burton Bradstock, Bridport, Dorset, DT6 4RN.

1.1 Accounting convention

These accounts have been prepared in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Companies Act 2006. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £ sterling.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

General funds comprise the accumulated surplus or deficit on the Statement of Financial Activities. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the Community. Restricted funds are subject to specific restrictive conditions imposed by donors or by the purpose of the appeal. The purpose and use of the restricted funds is set out in the notes to the financial statements. Designated funds are unrestricted funds which have been earmarked by the Trustees for particular purposes.

1.4 Incoming resources

All incoming resources are recognised once the Charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. Where income is received in advance of a stay, it is deferred until the Charity is entitled to that income. No amounts are included in the accounts for the value of services provided by volunteers.

Grants and donations are accounted for on a received basis. Retreat visitors fees and other income are accounted for on a receivable basis.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and service for its beneficiaries. It includes those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the Independent Examiner's and costs linked to the strategic management of the Charity. Where costs cannot be directly attributed they have been allocated to activities on a basis consistent with use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost including any incidental expenses of acquisition. Depreciation is provided on other tangible assets calculated to write off the cost on a straight-line basis over the expected useful economic lives as follows:-

Fixtures, fittings & equipment	Over 4 years
Motor vehicles	Over 4 years

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss.

1.8 Cash and cash equivalents

Cash at bank and in hand are basic financial assets and include cash in hand and deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Pensions

The regular cost of providing retirement pensions and related benefits is charged to the statement of financial activities over the employees' service lives on the basis of a constant percentage of earnings. Any difference between the charge to the statement of financial activities and the contributions paid to the scheme is shown as an asset or liability in the balance sheet.

1.12 VAT

All resources expended are classified under activity heading that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.13 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Donations and grants

	2024 £	2023 £
Donations and gifts	27,076	35,847

3 Charitable activities

	2024 £	2023 £
Retreat visitors fees	348,377	325,333

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	6,370	1,167

5 Other income

	2024 £	2023 £
Rental income	2,389	1,435
Feed in tariff income	7,766	7,643
Sales of merchandise	4,831	4,093
Other income	1,895	10,553
	16,881	23,724

6 Charitable activities

	Total 2024 £	Total 2023 £
<u>Trading costs</u>		
Catering, Event Facilitation, Speakers and Related Costs	75,359	72,516
	75,359	72,516

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Running costs

	2024 £	2023 £
Salaries	98,996	95,846
Depreciation	2,896	2,984
Rates	10,535	9,361
Insurance	11,356	10,158
Light and Heat	28,420	31,227
Repairs and Maintenance, including grounds	73,099	59,494
Postage, Stationery and other Office Costs	11,154	9,739
Motor Expenses	7,694	6,002
Travelling Expenses	833	530
Advertising	942	1,433
European Solidarity Corps, Volunteer Costs and Committee Expenses	1,574	1,984
Training	2,191	1,688
Household	16,546	13,591
Merchandise Expenses	2,913	3,126
Bank Charges	2,688	3,104
	<u>271,837</u>	<u>250,267</u>

8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>2,896</u>	<u>2,984</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. There were no trustees' expenses (2023: none).

10 Employees

The average monthly number of persons (including directors) employed by the company during the year was 10 (2023 - 9). No employees earned £60,000 or over (2023: none).

Employment costs	2024 £	2023 £
Wages and salaries	<u>98,996</u>	<u>95,846</u>

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Taxation

The company is exempt from tax on income and gains falling within section 505 of the Taxes Act 1998 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

12 Tangible fixed assets

	Fixtures, Motor vehicles fittings & equipment		Total
	£	£	£
Cost			
At 1 April 2023	21,600	29,395	50,995
Additions	1,985	-	1,985
Disposals	(2,661)	-	(2,661)
At 31 March 2024	20,924	29,395	50,319
Depreciation and impairment			
At 1 April 2023	21,600	20,298	41,898
Depreciation charged in the year	397	2,499	2,896
Eliminated in respect of disposals	(2,661)	-	(2,661)
At 31 March 2024	19,336	22,797	42,133
Carrying amount			
At 31 March 2024	1,588	6,598	8,186
At 31 March 2023	-	9,097	9,097

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Amount due from parent undertaking	95,428	61,994
Other debtors	20,935	9,585
Prepayments and accrued income	18,350	16,352
	134,713	87,930

14 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Deferred income	16	7,665	5,679
Trade creditors		9,120	13,062
Other creditors		45,342	38,156
Accruals		-	377
		62,127	57,274

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Member's liability

There is no authorised or called up share capital as the company is limited by guarantee, each member undertakes to contribute a maximum of £1 in the event of the company being wound up. At the end of the financial period there were 12 members.

16 Deferred income

	2024 £	2023 £
Other deferred income	7,665	5,679

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	7,665	5,679
Movements in the year:		
Deferred income at 1 April 2023	5,679	8,000
Released from previous periods	(2,844)	(8,000)
Resources deferred in the year	4,830	5,679
Deferred income at 31 March 2024	7,665	5,679

17 Control and related party transaction

The immediate and ultimate parent in the current and preceding year is The Othona Community, a Charity registered with The Charity Commission in England & Wales, registration number 277843. The primary address is the same for both charities.

At the year end, this Charity was owed £95,429 by the holding Charity, The Othona Community, (2023 - Charity owed £61,994).

18 Analysis of changes in net funds

The charity had no material debt during the year.

THE OTHONA COMMUNITY

England & Wales - Charity number 1154204

Accounts

Charity Registration No. 1154204

Company Registration No. 08215892 (England and Wales)

THE OTHONA COMMUNITY
A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

THE OTHONA COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs C E Gough	
	Mrs J E Webster	
	Mr M D Hunt	
	Mr D C Duffield	
	Mr F M MacDonald	
	Mr S W Barnes	
	Ms S L East	
	Mr W M Douglas	(Appointed 30 June 2022)
	Miss R M Tocknell	(Appointed 30 June 2022)
	Ms C Wilson	(Appointed 30 June 2022)
Charity number	1154204	
Company number	08215892	
Registered office	Coast Road	
	Burton Bradstock	
	Bridport	
	Dorset	
	DT6 4RN	
Independent examiner	Mr J Salim	
	Alwyns LLP	
	Crown House	
	151 High Road	
	Loughton	
	Essex	
	IG10 4LG	

THE OTHONA COMMUNITY

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Balance sheet	6
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THE OTHONA COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, present their report and accounts for the year ended 31 March 2023.

The financial statements comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

Objectives and activities

Othona is an open and inclusive Community rooted in the Christian tradition and drawing on a wealth of other inspirations. We welcome people of all ages, abilities, backgrounds and beliefs to our two Centres on the quiet coasts of Essex and Dorset.

Through sharing in a daily rhythm of work, learning, worship and play, we seek personal renewal and glimpses of the sacred. In Community we explore the relationship between faith and life and encourage one another in caring for the world and its people.

Achievements and performance

This charitable company is a wholly owned subsidiary of a registered charity, The Othona Community (registration number 277843). The year saw the successful return of visitors in the first full year with no covid restrictions. Activity returned to normal levels at both centres, and there was a pleasing increase in activity at the centre in Essex.

The parent charity, The Othona Community's financial statements includes the full Trustees' report.

Financial review

During the year, the Charity did not receive any donations from The Othona Community (the Parent Charity). The statement of financial activities showed a net surplus of £57,928 (2022: £22,330 surplus) for the year and the reserves stand at £103,074 surplus (2022: £45,146 surplus).

Risk Policy

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. During the year a safety subcommittee has been established and is prioritising review of areas of highest risk. The coming year will focus on fire safety, both centres will have an independent fire safety inspection.

Plans for the future

To continue to develop the two centres at Bradwell and Burton Bradstock. In particular the trustees are considering the future development and property needs at both sites.

Structure, governance and management

The Charity is a company limited by guarantee, as defined by the Companies Act 2006. The Charity is governed by its Memorandum & Articles of Association dated 14 September 2012 as amended by special resolution registered at Companies House on 11 October 2013. It is registered as a Charity with the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Ms R C Bull	(Resigned 1 June 2022)
Ms E A Sayers	(Resigned 1 June 2022)
Mrs C E Gough	
Ms C S Walker	(Resigned 24 September 2022)
Mrs J E Webster	
Mr M D Hunt	
Mr P R Coleman	(Resigned 4 July 2022)
Mr D C Dutfield	
Mr F M MacDonald	
Mr S W Barnes	

THE OTHONA COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Ms S L East	
Mr W M Douglas	(Appointed 30 June 2022)
Miss R M Tocknell	(Appointed 30 June 2022)
Ms C Wilson	(Appointed 30 June 2022)
Mr C M Jones	(Appointed 22 November 2022)
Mrs J D Pearce	(Appointed 29 June 2023)

Recruitment and appointment of Trustees

As set out in the Articles of Association, the Chairman of the Trustees is nominated by The Othona Community. The Directors of the organisation are also the Charity Trustees for the purposes of charity law.

None of the Trustees has any beneficial interest in the company other than as a member. All of the Trustees are members of the company and guarantee to contribute an amount not exceeding £1 in the event of a winding up. The Board has the power to appoint additional Directors.

Public Benefit Statement

The Trustees consider that they have complied with Section 4 of the Charities Act 2006 to have regard to the guidance on public benefit published by the Charity Commission.

The purpose of the charity is enshrined in its objects as described and the Trustees ensure this purpose is carried out for the public benefit of all persons that we service by delivering a range of services at Bradwell Community Centre and Othona, West Dorset Community Centre to those in need.

Organisation

The affairs of the Charity are directed by the Trustees who meet three times a year and shall consist of not less than eight and not more than fourteen members. The Trustees are responsible for control of policy and financial matters and day-to-day management of the services is delegated to the centre manager.

The report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to Small Companies.

The trustees' report was approved by the Board of Trustees.

Mrs C E Gough

Trustee

Dated: 23 September 2023

THE OTHONA COMMUNITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of The Othona Community for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

THE OTHONA COMMUNITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE OTHONA COMMUNITY

I report to the trustees on my examination of the financial statements of The Othona Community ('the charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes from pages 5 to 13.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements 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 (FRS 102).

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 financial statements to be reached

Mr J Salim FCA
Alwyns LLP
Chartered Accountants
Crown House
151 High Road
Loughton, Essex
IG10 4LG

Dated: 18 October 2023

THE OTHONA COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<u>Income and endowments from:</u>			
Donations and grants	2	35,847	63,528
Charitable activities	3	325,333	209,487
Investments	4	1,167	-
Other income	5	23,724	27,379
Total income		386,071	300,394
<u>Expenditure on:</u>			
Charitable activities	6	72,516	48,958
Charitable activity running costs	7	250,267	229,106
Other costs - Contributions for Past Projects		5,360	-
Total expenditure		328,143	278,064
Net income for the year/ Net movement in funds		57,928	22,330
Fund balances at 1 April 2022		45,146	22,816
Fund balances at 31 March 2023		103,074	45,146

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE OTHONA COMMUNITY

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		9,097		4,081
Current assets					
Debtors	12	87,930		29,192	
Cash at bank and in hand		63,321		79,867	
		151,251		109,059	
Creditors: amounts falling due within one year	13	(57,274)		(67,994)	
Net current assets			93,977		41,065
Total assets less current liabilities			103,074		45,146
Income funds					
Unrestricted funds - general			103,074		45,146
			103,074		45,146

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 23 September 2023

Mrs C E Gough
Trustee

Mr M D Hunt
Trustee

Company registration number 08215892

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Company information

The Othona Community is a private company limited by guarantee incorporated in England and Wales. The registered office is Coast Road, Burton Bradstock, Bridport, Dorset, DT6 4RN.

1.1 Accounting convention

These accounts have been prepared in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Companies Act 2006. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £ sterling.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

General funds comprise the accumulated surplus or deficit on the Statement of Financial Activities. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the Community. Restricted funds are subject to specific restrictive conditions imposed by donors or by the purpose of the appeal. The purpose and use of the restricted funds is set out in the notes to the financial statements. Designated funds are unrestricted funds which have been earmarked by the Trustees for particular purposes.

1.4 Incoming resources

All incoming resources are recognised once the Charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. Where income is received in advance of a stay, it is deferred until the Charity is entitled to that income. No amounts are included in the accounts for the value of services provided by volunteers.

Grants and donations are accounted for on a received basis. Retreat visitors fees and other income are accounted for on a receivable basis.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and service for its beneficiaries. It includes those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the Independent Examiner's and costs linked to the strategic management of the Charity. Where costs cannot be directly attributed they have been allocated to activities on a basis consistent with use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost including any incidental expenses of acquisition. Depreciation is provided on other tangible assets calculated to write off the cost on a straight-line basis over the expected useful economic lives as follows:-

Fixtures, fittings & equipment	Over 4 years
Motor vehicles	Over 4 years

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss.

1.8 Cash and cash equivalents

Cash at bank and in hand are basic financial assets and include cash in hand and deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Pensions

The regular cost of providing retirement pensions and related benefits is charged to the statement of financial activities over the employees' service lives on the basis of a constant percentage of earnings. Any difference between the charge to the statement of financial activities and the contributions paid to the scheme is shown as an asset or liability in the balance sheet.

1.12 VAT

All resources expended are classified under activity heading that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.13 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

2 Donations and grants

	2023 £	2022 £
Donations and gifts	35,847	29,607
Grants received	-	33,921
	<u>35,847</u>	<u>63,528</u>

3 Charitable activities

	2023 £	2022 £
Retreat visitors fees	<u>325,333</u>	<u>209,487</u>

4 Investments

	Unrestricted funds general 2023 £	Total 2022 £
Interest receivable	<u>1,167</u>	<u>-</u>

5 Other income

	2023 £	2022 £
Rental income	1,435	2,220
Feed in tariff income	7,643	6,925
Sales of merchandise	4,093	2,128
Other income	10,553	16,106
	<u>23,724</u>	<u>27,379</u>

6 Charitable activities

	Total 2023 £	Total 2022 £
<u>Trading costs</u>		
Catering, Event Facilitation, Speakers and Related Costs	<u>72,516</u>	<u>48,958</u>
	<u>72,516</u>	<u>48,958</u>

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Running costs

	2023 £	2022 £
Salaries	95,846	94,539
Depreciation	2,984	1,038
Rates	9,361	13,455
Insurance	10,158	9,154
Light and Heat	31,227	23,895
Repairs and Maintenance, including grounds	59,494	46,386
Postage, Stationery and other Office Costs	9,739	8,759
Motor Expenses	6,002	8,213
Travelling Expenses	530	7
Advertising	1,433	1,082
European Solidarity Corps, Volunteer Costs and Committee Expenses	1,984	6,674
Training	1,688	1,854
Household	13,591	10,692
Merchandise Expenses	3,126	960
Bank Charges	3,104	2,398
	<u>250,267</u>	<u>229,106</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. There were no trustees' expenses (2022: none).

9 Employees

The average monthly number of persons (including directors) employed by the company during the year was 9 (2022 - 9). No employees earned £60,000 or over (2022: none).

Employment costs	2023 £	2022 £
Wages and salaries	95,846	86,464
Other pension costs	-	8,075
	<u>95,846</u>	<u>94,539</u>

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Tangible fixed assets

	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2022	21,600	21,395	42,995
Additions	-	8,000	8,000
At 31 March 2023	21,600	29,395	50,995
Depreciation and impairment			
At 1 April 2022	21,115	17,799	38,914
Depreciation charged in the year	485	2,499	2,984
At 31 March 2023	21,600	20,298	41,898
Carrying amount			
At 31 March 2023	-	9,097	9,097
At 31 March 2022	485	3,596	4,081

11 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Amount due from parent undertaking	61,994	4,453
Other debtors	9,585	9,412
Prepayments and accrued income	16,352	15,327
	87,930	29,192

12 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Deferred income	15	5,679	8,000
Trade creditors		13,062	16,027
Other creditors		38,156	31,347
Accruals		377	12,620
		57,274	67,994

13 Member's liability

There is no authorised or called up share capital as the company is limited by guarantee, each member undertakes to contribute a maximum of £1 in the event of the company being wound up. At the end of the financial period there were 12 members.

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Deferred income

	2023 £	2022 £
Other deferred income	5,679	8,000

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	5,679	8,000
Movements in the year:		
Deferred income at 1 April 2022	8,000	-
Released from previous periods	(8,000)	-
Resources deferred in the year	5,679	8,000
Deferred income at 31 March 2023	5,679	8,000

14 Control and related party transaction

The immediate and ultimate parent in the current and preceding year is The Othona Community, a Charity registered with The Charity Commission in England & Wales, registration number 277843. The primary address is the same for both charities.

At the year end, this Charity was owed £61,994 by the holding Charity, The Othona Community, (2022 - Charity owed £4,453).

17 Analysis of changes in net funds

The charity had no debt during the year.

THE OTHONA COMMUNITY

England & Wales - Charity number 1154204

Accounts

Charity Registration No. 1154204

Company Registration No. 08215892 (England and Wales)

THE OTHONA COMMUNITY
A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

THE OTHONA COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs C E Gough	
	Mrs J E Webster	
	Mr M D Hunt	
	Mr D C Duffield	
	Mr F M MacDonald	(Appointed 26 July 2021)
	Mr S W Barnes	
	Ms S L East	(Appointed 25 September 2021)
	Mr W M Douglas	(Appointed 30 June 2022)
	Miss R M Tocknell	(Appointed 30 June 2022)
	Ms C Wilson	(Appointed 30 June 2022)
Charity number	1154204	
Company number	08215892	
Registered office	Coast Road Burton Bradstock Bridport Dorset DT6 4RN	
Independent examiner	Mr J Salim Alwyns LLP Crown House 151 High Road Loughton Essex IG10 4LG	

THE OTHONA COMMUNITY

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Balance sheet	6
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THE OTHONA COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, present their report and accounts for the year ended 31 March 2022.

The financial statements comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

Objectives and activities

Othona is an open and inclusive Community rooted in the Christian tradition and drawing on a wealth of other inspirations. We welcome people of all ages, abilities, backgrounds and beliefs to our two Centres on the quiet coasts of Essex and Dorset.

Through sharing in a daily rhythm of work, learning, worship and play, we seek personal renewal and glimpses of the sacred. In Community we explore the relationship between faith and life and encourage one another in caring for the world and its people.

Achievements and performance

This charitable company is a wholly owned subsidiary of a registered charity, The Othona Community (registration number 277843). The year has been characterised by the gradual reopening of both Centres as we adjusted to living alongside Covid infections. The number of visitors was less than in previous years, but we were able to stay open throughout the year.

The parent charity, The Othona Community's financial statements includes the full Trustees' report.

Financial review

During the year, the Charity did not receive any donations from The Othona Community (the Parent Charity). The statement of financial activities showed a net surplus of £22,330 (2021: £19,701 surplus) for the year and the reserves stand at £45,146 surplus (2021: £28,816 surplus).

Risk Policy

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. During the year a safety subcommittee has been established and is prioritising review of areas of highest risk. The coming year will focus on fire safety, both centres will have an independent fire safety inspection.

Plans for the future

To continue to develop the two Centres at Bradwell and Burton Bradstock.

Structure, governance and management

The Charity is a company limited by guarantee, as defined by the Companies Act 2006. The Charity is governed by its Memorandum & Articles of Association dated 14 September 2012 as amended by special resolution registered at Companies House on 11 October 2013. It is registered as a Charity with the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Ms R C Bull	(Resigned 1 June 2022)
Ms E A Sayers	(Resigned 1 June 2022)
Mrs C E Gough	
Ms A P Smith	(Resigned 25 September 2021)
Ms C S Walker	
Mrs J E Webster	
Mr M D Hunt	
Mr P R Coleman	(Resigned 4 July 2022)
Mr D C Dutfield	
Mr F M MacDonald	(Appointed 26 July 2021)
Mr S W Barnes	

THE OTHONA COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Ms S L East	(Appointed 25 September 2021)
Mr W M Douglas	(Appointed 30 June 2022)
Miss R M Tocknell	(Appointed 30 June 2022)
Ms C Wilson	(Appointed 30 June 2022)

Recruitment and appointment of Trustees

As set out in the Articles of Association, the Chairman of the Trustees is nominated by The Othona Community. The Directors of the organisation are also the Charity Trustees for the purposes of charity law.

None of the Trustees has any beneficial interest in the company other than as a member. All of the Trustees are members of the company and guarantee to contribute an amount not exceeding £1 in the event of a winding up. The Board has the power to appoint additional Directors.

Public Benefit Statement

The Trustees consider that they have complied with Section 4 of the Charities Act 2006 to have regard to the guidance on public benefit published by the Charity Commission.

The purpose of the charity is enshrined in its objects as described and the Trustees ensure this purpose is carried out for the public benefit of all persons that we service by delivering a range of services at Bradwell Community Centre and Othona, West Dorset Community Centre to those in need.

Organisation

The affairs of the Charity are directed by the Trustees who meet three times a year and shall consist of not less than eight and not more than fourteen members. The Trustees are responsible for control of policy and financial matters and day-to-day management of the services is delegated to the centre manager.

The report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to Small Companies.

The trustees' report was approved by the Board of Trustees.

Mrs C E Gough

Trustee

Dated: 24 September 2022

THE OTHONA COMMUNITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of The Othona Community for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

THE OTHONA COMMUNITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE OTHONA COMMUNITY

I report to the trustees on my examination of the financial statements of The Othona Community ('the charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes from pages 5 to 13.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements 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 (FRS 102).

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 financial statements to be reached

Mr J Salim FCA
Alwyns LLP
Chartered Accountants
Crown House
151 High Road
Loughton, Essex
IG10 4LG

Dated: 21 October 2022

THE OTHONA COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income and endowments from:</u>			
Donations and grants	2	63,528	158,421
Charitable activities	3	209,487	35,140
Other income	4	27,380	31,058
Total income		300,395	224,619
<u>Expenditure on:</u>			
Charitable activities	5	48,958	21,215
Charitable activity running costs	6	229,107	177,081
Other	9	-	6,622
Total expenditure		278,065	204,918
Net income for the year/ Net movement in funds		22,330	19,701
Fund balances at 1 April 2021		22,816	3,115
Fund balances at 31 March 2022		45,146	22,816

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE OTHONA COMMUNITY

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		4,081		624
Current assets					
Debtors	11	29,192		21,617	
Cash at bank and in hand		79,867		61,756	
		109,059		83,373	
Creditors: amounts falling due within one year	12	(67,994)		(61,181)	
Net current assets			41,065		22,192
Total assets less current liabilities			45,146		22,816
Income funds					
Unrestricted funds			45,146		22,816
			45,146		22,816

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 24 September 2022

Mrs C E Gough
Trustee

Mr M D Hunt
Trustee

Company registration number 08215892

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Company information

The Othona Community is a private company limited by guarantee incorporated in England and Wales. The registered office is Coast Road, Burton Bradstock, Bridport, Dorset, DT6 4RN.

1.1 Accounting convention

These accounts have been prepared in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Companies Act 2006. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £ sterling.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

General funds comprise the accumulated surplus or deficit on the Statement of Financial Activities. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the Community. Restricted funds are subject to specific restrictive conditions imposed by donors or by the purpose of the appeal. The purpose and use of the restricted funds is set out in the notes to the financial statements. Designated funds are unrestricted funds which have been earmarked by the Trustees for particular purposes.

1.4 Incoming resources

All incoming resources are recognised once the Charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. Where income is received in advance of a stay, it is deferred until the Charity is entitled to that income. No amounts are included in the accounts for the value of services provided by volunteers.

Grants and donations are accounted for on a received basis. Retreat visitors fees and other income are accounted for on a receivable basis.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and service for its beneficiaries. It includes those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the Independent Examiner's and costs linked to the strategic management of the Charity. Where costs cannot be directly attributed they have been allocated to activities on a basis consistent with use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost including any incidental expenses of acquisition. Depreciation is provided on other tangible assets calculated to write off the cost on a straight-line basis over the expected useful economic lives as follows:-

Fixtures, fittings & equipment	Over 4 years
Motor vehicles	Over 4 years

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss.

1.8 Cash and cash equivalents

Cash at bank and in hand are basic financial assets and include cash in hand and deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Pensions

The regular cost of providing retirement pensions and related benefits is charged to the statement of financial activities over the employees' service lives on the basis of a constant percentage of earnings. Any difference between the charge to the statement of financial activities and the contributions paid to the scheme is shown as an asset or liability in the balance sheet.

1.12 VAT

All resources expended are classified under activity heading that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.13 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

2 Donations and grants

	2022 £	2021 £
Donations and gifts	29,607	66,669
Grants received	33,921	91,752
	<u>63,528</u>	<u>158,421</u>

3 Charitable activities

	2022 £	2021 £
Retreat visitors fees	209,487	35,140
	<u>209,487</u>	<u>35,140</u>

4 Other income

	2022 £	2021 £
Other Income	25,160	27,138
Rental Income	2,220	3,920
	<u>27,380</u>	<u>31,058</u>

5 Charitable activities

	Total 2022 £	Total 2021 £
<u>Trading costs</u>		
Catering, Event Facilitation, Speakers and Related Costs	48,958	21,215
	<u>48,958</u>	<u>21,215</u>

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Running costs

	2022 £	2021 £
Salaries	94,539	80,037
Depreciation	1,038	1,867
Rates	13,456	11,706
Insurance	9,154	9,139
Light and Heat	23,895	12,526
Repairs and Maintenance	46,386	30,804
Postage, Stationery and other Office Costs	8,759	9,918
Motor Expenses	8,213	6,681
Travelling Expenses	7	3
Advertising	1,082	1,347
European Solidarity Corps, Volunteer Costs and Committee Expenses	6,674	1,435
Training	1,854	3,311
Household	10,692	7,032
Merchandise Expenses	960	-
Bank Charges	2,398	1,275
	<u>229,107</u>	<u>177,081</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. There were no trustees' expenses (2021: none).

8 Employees

The average monthly number of persons (including directors) employed by the company during the year was 9 (2021 - 9). No employees earned £60,000 or over (2021: none).

Employment costs	2022 £	2021 £
Wages and salaries	86,464	71,400
Other pension costs	8,075	8,637
	<u>94,539</u>	<u>80,037</u>

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Other

	Total	Unrestricted funds
	£	
	2022	2021
Net loss on disposal of tangible fixed assets	-	6,622
	-	6,622

10 Tangible fixed assets

	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2021	23,331	18,175	41,506
Additions	-	4,495	4,495
Disposals	(1,731)	(1,275)	(3,006)
At 31 March 2022	21,600	21,395	42,995
Depreciation and impairment			
At 1 April 2021	22,709	18,173	40,882
Depreciation charged in the year	137	900	1,037
Eliminated in respect of disposals	(1,731)	(1,274)	(3,005)
At 31 March 2022	21,115	17,799	38,914
Carrying amount			
At 31 March 2022	485	3,596	4,081
At 31 March 2021	622	2	624

11 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Amount due from parent undertaking	4,453	-
Other debtors	9,412	12,962
Prepayments and accrued income	15,327	8,654
	29,192	21,617

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Deferred income	14	8,000	-
Trade creditors		16,027	4,217
Amount due to parent undertaking		-	47,746
Other creditors		31,347	9,218
Accruals		12,620	-
		<u>67,994</u>	<u>61,181</u>

13 Member's liability

There is no authorised or called up share capital as the company is limited by guarantee, each member undertakes to contribute a maximum of £1 in the event of the company being wound up. At the end of the financial period there were 12 members.

14 Deferred income

	2022 £	2021 £
Other deferred income	8,000	-
	<u>8,000</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	8,000	-
	<u>8,000</u>	<u>-</u>
Movements in the year:		
Deferred income at 1 April 2021	-	-
Resources deferred in the year	8,000	-
	<u>8,000</u>	<u>-</u>
Deferred income at 31 March 2022	8,000	-
	<u>8,000</u>	<u>-</u>

14 Control and related party transaction

The immediate and ultimate parent in the current and preceding year is The Othona Community, a Charity registered with The Charity Commission in England & Wales, registration number 277843. The primary address is the same for both charities.

At the year end, this Charity was owed £4,453 by the holding Charity, The Othona Community, (2021 - Charity owed £47,746).

16 Analysis of changes in net funds

The charity had no debt during the year.

THE OTHONA COMMUNITY

England & Wales - Charity number 1154204

Accounts

Charity Registration No. 1154204

Company Registration No. 08215892 (England and Wales)

THE OTHONA COMMUNITY
A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE
CAPITAL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

THE OTHONA COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms R C Bull	
	Ms E A Sayers	
	Mrs C E Gough	
	Ms A P Smith	
	Ms C S Walker	
	Mrs J E Webster	
	Mr M D Hunt	(Appointed 1 March 2021)
	Mr P R Coleman	(Appointed 1 March 2021)
	Mr D C Dutfield	(Appointed 1 March 2021)
	Mr F M MacDonald	(Appointed 26 July 2021)
	Mr S W Barnes	(Appointed 26 September 2020)
Charity number	1154204	
Company number	08215892	
Registered office	Coast Road Burton Bradstock Bridport Dorset DT6 4RN	
Independent examiner	Mr J Salim Alwyns LLP Crown House 151 High Road Loughton Essex IG10 4LG	

THE OTHONA COMMUNITY

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Statement of financial activities	5
Balance sheet	6
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THE OTHONA COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, present their report and accounts for the year ended 31 March 2021.

The financial statements comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

Objectives and activities

Othona is an open and inclusive Community rooted in the Christian tradition and drawing on a wealth of other inspirations. We welcome people of all ages, abilities, backgrounds and beliefs to our two Centres on the quiet coasts of Essex and Dorset.

Through sharing in a daily rhythm of work, learning, worship and play, we seek personal renewal and glimpses of the sacred. In Community we explore the relationship between faith and life and encourage one another in caring for the world and its people.

Achievements and performance

This charitable company is a wholly owned subsidiary of a registered charity, The Othona Community (registration number 277843). At both West Dorset and Bradwell centres, work continued on upgrading the various buildings used in the charity.

The parent charity, The Othona Community's financial statements includes the full Trustees' report.

Financial review

During the year, the Charity did not receive any donations (2020: £20,000) from The Othona Community (the Parent Charity). The statement of financial activities showed a net surplus of £19,701 (2020: £2,323 surplus) for the year and the reserves stand at £28,816 surplus (2020: £3,115 surplus).

Risk Policy

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. During the year the Trustees commenced a review of all policies to ensure they were fit for purpose. This review will be ongoing in coming years.

Plans for the future

To continue to develop the two Centres at Bradwell and Burton Bradstock.

Structure, governance and management

The Charity is a company limited by guarantee, as defined by the Companies Act 2006. The Charity is governed by its Memorandum & Articles of Association dated 14 September 2012 as amended by special resolution registered at Companies House on 11 October 2013. It is registered as a Charity with the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Ms R C Bull

Ms E A Sayers

Mrs C E Gough

Ms A P Smith

Ms C S Walker

Mr P J Martin

(Resigned 11 January 2021)

Mrs J E Webster

Mr M D Hunt

(Appointed 1 March 2021)

Mr P R Coleman

(Appointed 1 March 2021)

THE OTHONA COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2021*

Mr D C Dutfield	(Appointed 1 March 2021)
Mr F M MacDonald	(Appointed 26 July 2021)
Mr S W Barnes	(Appointed 26 September 2020)

Recruitment and appointment of Trustees

As set out in the Articles of Association, the Chairman of the Trustees is nominated by The Othona Community. The Directors of the organisation are also the Charity Trustees for the purposes of charity law.

None of the Trustees has any beneficial interest in the company other than as a member. All of the Trustees are members of the company and guarantee to contribute an amount not exceeding £1 in the event of a winding up. The Board has the power to appoint additional Directors.

Public Benefit Statement

The Trustees consider that they have complied with Section 4 of the Charities Act 2006 to have regard to the guidance on public benefit published by the Charity Commission.

The purpose of the charity is enshrined in its objects as described and the Trustees ensure this purpose is carried out for the public benefit of all persons that we service by delivering a range of services at Bradwell Community Centre and Othona, West Dorset Community Centre to those in need.

Organisation

The affairs of the Charity are directed by the Trustees who meet three times a year and shall consist of not less than eight and not more than fourteen members. The Trustees are responsible for control of policy and financial matters and day-to-day management of the services is delegated to the centre manager.

The report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to Small Companies.

The trustees' report was approved by the Board of Trustees.

Mrs C E Gough

Trustee

Dated: 21 September 2021

THE OTHONA COMMUNITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of The Othona Community for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

THE OTHONA COMMUNITY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE OTHONA COMMUNITY

I report to the trustees on my examination of the financial statements of The Othona Community ('the charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes from pages 4 to 11.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements 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 (FRS 102).

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 financial statements to be reached

Mr J Salim FCA
Alwyns LLP
Chartered Accountants
Crown House
151 High Road
Loughton, Essex
IG10 4LG

Dated: 4 October 2021

THE OTHONA COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income and endowments from:</u>			
Donations and grants	2	158,421	37,104
Charitable activities	3	35,140	252,195
Other income	4	31,058	24,968
Total income		224,619	314,267
<u>Expenditure on:</u>			
Charitable activities	5	21,534	50,502
Charitable activity running costs	6	176,762	261,442
Other	9	6,622	-
Total resources expended		204,918	311,944
Net income for the year/ Net movement in funds		19,701	2,323
Fund balances at 1 April 2020		3,115	792
Fund balances at 31 March 2021		22,816	3,115

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE OTHONA COMMUNITY

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		624		10,313
Current assets					
Debtors	11	21,617		10,055	
Cash at bank and in hand		61,756		14,288	
		<u>83,373</u>		<u>24,343</u>	
Creditors: amounts falling due within one year	12	<u>(61,181)</u>		<u>(31,541)</u>	
Net current assets/(liabilities)			22,192		(7,198)
Total assets less current liabilities			<u>22,816</u>		<u>3,115</u>
Income funds					
Unrestricted funds			22,816		3,115
			<u>22,816</u>		<u>3,115</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21 September 2021

Mrs C E Gough
Trustee

Ms A P Smith
Trustee

Company Registration No. 08215892

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Company information

The Othona Community is a private company limited by guarantee incorporated in England and Wales. The registered office is Coast Road, Burton Bradstock, Bridport, Dorset, DT6 4RN.

1.1 Accounting convention

These accounts have been prepared in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Companies Act 2006. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £ sterling.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

General funds comprise the accumulated surplus or deficit on the Statement of Financial Activities. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the Community. Restricted funds are subject to specific restrictive conditions imposed by donors or by the purpose of the appeal. The purpose and use of the restricted funds is set out in the notes to the financial statements. Designated funds are unrestricted funds which have been earmarked by the Trustees for particular purposes.

1.4 Incoming resources

All incoming resources are recognised once the Charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. Where income is received in advance of a stay, it is deferred until the Charity is entitled to that income. No amounts are included in the accounts for the value of services provided by volunteers.

Grants and donations are accounted for on a received basis. Retreat visitors fees and other income are accounted for on a receivable basis.

1.5 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and service for its beneficiaries. It includes those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the Independent Examiner's and costs linked to the strategic management of the Charity. Where costs cannot be directly attributed they have been allocated to activities on a basis consistent with use of resources.

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost including any incidental expenses of acquisition. Depreciation is provided on other tangible assets calculated to write off the cost on a straight-line basis over the expected useful economic lives as follows:-

Fixtures, fittings & equipment	Over 4 years
Motor vehicles	Over 4 years

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss.

1.8 Cash and cash equivalents

Cash at bank and in hand are basic financial assets and include cash in hand and deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.11 Pensions

The regular cost of providing retirement pensions and related benefits is charged to the statement of financial activities over the employees' service lives on the basis of a constant percentage of earnings. Any difference between the charge to the statement of financial activities and the contributions paid to the scheme is shown as an asset or liability in the balance sheet.

1.12 VAT

All resources expended are classified under activity heading that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.13 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

2 Donations and grants

	2021 £	2020 £
Donations and gifts	66,669	37,104
Grants received	91,752	-
	<u>158,421</u>	<u>37,104</u>

3 Charitable activities

	2021 £	2020 £
Retreat visitors fees	<u>35,140</u>	<u>252,195</u>

4 Other income

	2021 £	2020 £
Other Income	<u>31,058</u>	<u>24,968</u>
	<u>31,058</u>	<u>24,968</u>

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Charitable activities

	Total 2021 £	Total 2020 £
<u>Trading costs</u>		
Catering, speaker fees & related costs	21,534	50,502
	<u>21,534</u>	<u>50,502</u>

6 Running costs

	2021 £	2020 £
Salaries	80,037	94,518
Depreciation	1,867	10,351
Rates	11,706	15,624
Insurance	9,139	9,160
Light and Heat	12,526	26,288
Repairs and Maintenance	31,428	29,286
Postage and Stationary	6,019	4,592
Motor Expenses	6,681	12,121
Travelling Expenses	3	(191)
Event Facilitation, Bursaries and Sundries	2,233	33,948
Advertising	1,347	3,024
Volunteer Cost	474	3,911
Training	3,311	4,526
Household	6,408	8,079
Merchandise Expenses	-	1,699
Bank Charges	1,275	2,046
Telephone & Internet	2,308	2,460
	<u>176,762</u>	<u>261,442</u>
	<u>176,762</u>	<u>261,442</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. There were no trustees' expenses (2020: none).

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Employees

The average monthly number of persons (including directors) employed by the company during the year was 12 (2020 - 12). No employees earned £60,000 or over (2020: none).

Employment costs	2021 £	2020 £
Wages and salaries	71,400	86,504
Other pension costs	8,637	8,014
	<u>80,037</u>	<u>94,518</u>

9 Other

	Unrestricted funds	Total
	2021	2020
Net loss on disposal of tangible fixed assets	6,622	-
	<u>6,622</u>	<u>-</u>

10 Tangible fixed assets

	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2020	33,760	18,175	51,935
Disposals	(10,429)	-	(10,429)
At 31 March 2021	<u>23,331</u>	<u>18,175</u>	<u>41,506</u>
Depreciation and impairment			
At 1 April 2020	23,449	18,173	41,622
Depreciation charged in the year	1,867	-	1,867
Eliminated in respect of disposals	(2,607)	-	(2,607)
At 31 March 2021	<u>22,709</u>	<u>18,173</u>	<u>40,882</u>
Carrying amount			
At 31 March 2021	<u>622</u>	<u>2</u>	<u>624</u>
At 31 March 2020	<u>10,311</u>	<u>2</u>	<u>10,313</u>

THE OTHONA COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	12,962	8,083
Prepayments and accrued income	8,654	1,972
	<u>21,617</u>	<u>10,055</u>

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	4,217	4,466
Amount due to parent undertaking	47,746	14,530
Other creditors	9,218	8,469
Accruals and deferred income	-	4,076
	<u>61,181</u>	<u>31,541</u>

13 Member's liability

There is no authorised or called up share capital as the company is limited by guarantee, each member undertakes to contribute a maximum of £1 in the event of the company being wound up. At the end of the financial period there were 12 members.

14 Control and related party transaction

The immediate and ultimate parent in the current and preceding year is The Othona Community, a Charity registered with The Charity Commission in England & Wales, registration number 277843. The primary address is the same for both charities.

At the year end, this Charity owed the holding Charity, The Othona Community, £47,746 (2020 - £14,530).

15 Analysis of changes in net funds

The charity had no debt during the year.