

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

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<b>Trustees</b>	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)
<b>Charity number</b>	1154204	
<b>Company number</b>	08215892	
<b>Registered office</b>	Coast Road Burton Bradstock Bridport Dorset DT6 4RN	
<b>Independent examiner</b>	Mr J Salim Alwyns LLP Crown House 151 High Road Loughton Essex IG10 4LG	

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# THE OTHONA COMMUNITY

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# THE OTHONA COMMUNITY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2022

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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	

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# THE OTHONA COMMUNITY

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

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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*

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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

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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

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

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

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#### 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

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### 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

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### 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

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

### 10 Tangible fixed assets

	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£
<b>Cost</b>			
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
<b>Depreciation and impairment</b>			
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
<b>Carrying amount</b>			
At 31 March 2022	485	3,596	4,081
At 31 March 2021	622	2	624

### 11 Debtors

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
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.