

ISCA COMMUNITY ENTERPRISES

England & Wales · Charity number 1161023

Details

Status Registered

Legal form CIO

Registered 2015-03-23

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

Contact

Address The Beacon
Pendragon House
Beacon Lane
Exeter
EX4 8LZ

Phone 01392 204979

Email trustee@iscace.org

Website www.thebeaconcentre.org

Activities

Objects: THE OBJECTS OF THE CIO ARE:-• TO FURTHER OR BENEFIT THE RESIDENTS OF EXETER, DEVON, WITHOUT DISTINCTION OF SEX, SEXUALORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAIDRESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TOADVANCE EDUCATION AND TO PROVIDE ACTIVITIES AND FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FORRECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FORTHE RESIDENTS.IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER:• TO PROVIDE SUCH ACTIVITIES AND TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTREOR CENTRES AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THEMaintenance AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY INFURTHERANCE OF THE ABOVE OBJECTS.IN FURTHERANCE OF THE OBJECTS THE FOUNDATION SHALL OPERATE WITH CHRISTIAN VALUES.

Activities: Our current activity is focused on delivery of a community centre in Beacon Heath, Exeter. We are developing the centre as an important community resource that enables local charities and services to work in the community. We are building towards hosting some of our own community activities in the centre.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£103,389	£94,495	-	-
2024-03-31	£171,143	£139,304	-	-
2023-03-31	£138,979	£120,169	-	-
2022-03-31	£114,494	£89,790	-	-
2021-03-31	£97,789	£69,908	-	-

Trustees

Name	Role	Appointed
Steve Hudson	Chair	2017-05-15
Alison Jane Fletcher		2021-04-12
Chris Cranston		2015-03-23
Jan Pearkes		2015-03-23
Susan Elizabeth Pike		2021-06-14
Wendy Jayne Robinson		2021-04-12

Accounts

ISCA COMMUNITY ENTERPRISES

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

ISCA COMMUNITY ENTERPRISES

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ISCA COMMUNITY ENTERPRISES

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees

Stephen Hudson MBE, Chairman
Janet Pearkes, Treasurer
Christopher Cranston
Alison Fletcher
Susan Pike
Wendy Robinson

**Charity registered
number**

1161023

Principal office

Pendragon House
The Beacon
Beacon Lane
Exeter
Devon
EX4 8LZ

Accountants

Streets Bush Limited
2 Barnfield Crescent
Exeter
Devon
EX1 1QT

ISCA COMMUNITY ENTERPRISES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2024 to 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out on pages 9 and 10 and comply with the charity's constitution, the Charities Act 2011 and 2022 amendments, the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Objectives and activities

a. Policies and objectives

The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011. The trustees are satisfied that the charity's activities as described in this report meet the public benefit purposes of the advancement of community development.

The objects of the CIO are as follows:

To further or benefit the residential community of Exeter, Devon, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide activities and facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for both local community and globally.

To provide such activities and to establish or secure the establishment of a community centre or centres and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.

In furtherance of the objects, the foundation shall operate with Christian values.

Achievements and performance

a. Main achievements of the Charity

This year the trustees continued their main charitable activity of the operational management of Pendragon House in Beacon Heath, Exeter. In particular, the charity (Isca CE) has continued in its primary objective in running the community centre based at Pendragon House, commonly known as 'The Beacon'. In addition Isca CE has continued to run and operate its befriending service called 'Hope At Home' which was established in August 2023.

The overall strategic aim of The Beacon is to serve the local people of Beacon Heath with a variety of activities that promote education, well-being and community cohesion. We are a charity for everyone no matter their age, ethnicity, sexuality, gender, employment, disability, education status or anything else. We have three streams of activity which often overlap: children, youth and families, adults, and older people. Identifying these streams allows us to focus some of what we do in particular ways and to focus some of what we do towards those who will most benefit from it. We also place great emphasis on offering a positive environment for volunteers to work at the centre in many different ways, in particular we support some volunteers who themselves have their own specific health and learning needs and they contribute as equals to the running of the centre.

Two main providers of service have continued to occupy space again at the Beacon during this last year. Exeter Foodbank (part of the Trussell Trust) have carried on with their free food supply to people and have continued with their licence agreement to permanently occupy a room at the Beacon.

ISCA COMMUNITY ENTERPRISES

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

Achievements and performance (continued)

The Beacon has also continued to offer space to the local acute hospital (Royal Devon University Healthcare NHS Foundation Trust) under a licence agreement in the provision of ante-natal and post-natal clinics by registered midwives, which is greatly valued by local women and their families and runs every weekday throughout the year.

These two longer terms 'licence of occupation' agreements have continued again to maintain financial stability to the charity during this year. However, we have also seen new hirers coming into the centre and maintaining our hiring income levels .

In addition to Exeter Foodbank and midwifery service, the charity has also agreed a further two substantial annual hire contracts this year.

- 1) Our neighbouring St James High School are now hiring several rooms at the centre to work with pupils who are struggling to learn and attend the school itself. The Beacon offers a different environment which will lead to improved educational outcomes for these children. Basic English and Maths lessons are taught within a varied programme, built around life skills, work experience and wellbeing. Students also assist on a weekly basis with 'acts of community service' at the weekly Beacon cafe and other appropriate activities at the centre aided by volunteer support from Isca CE and Isca Church. This is a great example of partnership working between the school, Isca Church and the Beacon and is an excellent opportunity to further our relationship with the local school, which is a strong community partner, and has the potential to develop as the service grows.
- 2) Isca Church have agreed an annual arrangement for the hire of the whole of the Beacon Centre for Sunday mornings throughout the coming year. This simplifies the hiring and booking arrangements for a significant hirer of the Beacon.

Some of the key highlights at the Beacon over the year –

- The charity has employed a general cleaner for the Beacon centre.
- New flooring was laid in one of the two main halls (Feb2024) and a new lowered ceiling was installed in the same hall (Feb2025) which greatly improves the overall quality and general environment of the space.
Audio visual equipment was also installed at the same time.
- Hosting Family Fundays with Isca Church – the popularity of the event increases every year, which means we are reaching out to a larger population in the community and seeing new families come to the centre. Over 150 people attend these events. The feedback from families attending is very encouraging and positive. The families really appreciate the Fundays as there is an opportunity to socialise with others, spend time with their children in a fun and safe environment and helps them positively engage with fun activities and also feed their family at an affordable price.
- The Friday Community Café and Drop In – The Friday café continues to offer so much to the local community, with around 100 people attending each week. In addition to a 'cup of tea and cake', we have a clothes table/ bric-brac table and surplus food available for locals. We have students from a local special school who cook something each week to sale at an affordable price. The café offers a warm safe space to meet and engage with people, it offers opportunities for people to grow and to connect with one another. Everyone who comes to the cafe can take something away; whether that's friendship, food, a new piece of clothing or maybe some knowledge and wisdom. The Beacon manager captured a range of comments from local people who attend the cafe and demonstrates the general feeling which the community and people hold dearly for the Beacon :

ISCA COMMUNITY ENTERPRISES

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

Achievements and performance (continued)

- o "It feels like we are one big family here"
- o "It feels like I have back up, if I'm short of food I can come here"
- o "We all look out for people who are struggling"
- o "A place where you feel safe, its for people with all different needs, everyone is welcome & looked out for"
- o "A place to share how you are, a really safe place"
- o "A place to talk if you have got any problems, you can seek help, a listening ear"
- o "It supports you to other services"
- o "It is for refuge, support and companionship"
- o "Its essential for the local community"
- o "You can get a cup of tea or coffee and good cakes!"
- o "You don't feel judged, we are all struggling at times, its always good to see a friendly face"
- o "I absolutely love this place, I call them my Beacon family, they welcome all ages and for all kinds of people, whatever your background"
- o "Its helped me through a very difficult time, helped & supported me to get back on my feet"
- o "It doesn't matter what generation you are, you are welcome"

In August 2023 , the charity took on the responsibility of running a new project called 'Hope at Home' which was a new venture for the charity. This befriending project involves volunteers visiting and telephoning mainly older people living in their own home and offering friendship and companionship to isolated and lonely individuals. Referrals are received from local NHS and statutory/voluntary organisations and the service is free of charge to individuals, with the first visits taking place in January 2024. This new service has been well received in providing much needed companionship with valued relationships being formed for mainly, but not exclusively, older people and enables improvements in wellbeing and in combating social isolation and loneliness. In February 2025, an employed part time coordinator was appointed on a 12 month fixed term contract to develop and grow the service.

This year the charity, the Beacon and 'Hope at Home' services have again continued to be well served by local volunteers in all aspects of the running of these activities. Our volunteers have continually maintained their support for the centre and 'Hope at Home' throughout these uncertain times and are a real credit to the charity in all their hard work and efforts.

The charity has again grown this year in both the range and type of hirers at the Beacon and this year employing a cleaner at the Beacon and a coordinator for the Hope at Home service. The Beacon Centre is well respected across the city for the range of activities it provides and the ability for local groups to hire the premises on a regular basis. A good network of working partnerships between the charity and its activities is continuing to develop and grow. Despite the challenges with the ongoing economic climate, the charity is well placed to respond to the needs of local people and their communities and is recognised and valued as making a real difference for people .

For next year , there are a number of potential developments and events planned for Isca CE. These include obtaining initial outlining planning permission for the development of a MUGA (Multi Use Games Area) with a potential grant from Sports England to fund the works involved at the Beacon. A major review of our security systems at the Beacon is also under consideration in order to upgrade the current one. In addition, new flooring for the other main hall is being considered.

In April 2025 , Isca CE will be 10 years old and a fete and celebratory party, with the local community and key stakeholders, is being planned for July 2025 to mark this important occasion.

ISCA COMMUNITY ENTERPRISES

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

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

At the year-end, the charity's general reserves totalled £94,220 (2024: £94,331). The trustees aim to maintain free reserves in unrestricted funds to primarily cover the significant costs due to a complete closure of the community centre. This would include six months of staff salary costs at £35,000 and the financial payment of repaying back the occupational licence costs to two long term hirers of £15,000.

In addition, the trustees need to hold free reserves for any major property repairs and any urgent significant maintenance costs. Work will need to be undertaken in the coming year for an ongoing and continuing review of all maintenance and building/equipment assets. This may include the installation of a new building security system which would realise significant costs for the centre and having to prioritise the charities purchase decisions. Therefore, a sum of £15,000 to 20,000 is reasonable to allocate within our unrestricted reserves for this repair and maintenance expenditure.

The trustees are aware that, as a result of the continued current economic backdrop and increasing costs, there will be significant on-going pressures on our free reserves. This is coupled with the impact of the current economic climate on hires and their possible intention or not, of commitment to hiring of space and rooms at the higher rates set by the charity. So the charity will have to balance meeting the centre's costs through hiring and grant income against what is affordable and what is reasonable for hirers to pay.

The trustees will need to maintain its flexibility and prudence within this continuing challenging environment and continue to monitor its finances in the year ahead, seeking new hires, partnerships and grant income.

The charity made a net surplus in the year of £8,894 (2024: surplus of £31,839) and net current assets at the year-end totalled £134,675 (2024: £125,781) with £19,964 (2024: £10,959) held in restricted funds.

ISCA COMMUNITY ENTERPRISES

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

Structure, governance and management

a. Constitution

Isca Community Enterprises is a registered charity, number 1161023, and is constituted under a Trust deed. ISCA Community Enterprises is a Charitable Incorporated Organisation (CIO) which is governed by an 'Foundation' model Constitution registered on 23rd March 2015 and amended on 30th September 2018. The charity was registered with the Charity Commission on 23rd March 2015.

b. Methods of appointment or election of Trustees

ISCA Community Enterprises is currently governed by a board comprising six trustees. Apart from the first charity trustees, the leadership team of ISCA Church or its successor ("the appointing body") will appoint as many trustees as it chooses. Any appointment must be made at a meeting held according to the ordinary practice of the appointing body. In selecting the individuals for appointment as appointed charity trustees, the appointing body must have regard to the skills, knowledge and experience needed for the effective administration of the charity. Upon request from the current trustees the appointing body will provide names of at least two persons or trustees to consider. Each appointment must be for a term of three years.

The appointment will be effective from the later of:

- (i) The date of the vacancy, and
- (ii) The date on which the charity trustees or their secretary or clerk are informed of the appointment.

The person appointed need not be a member of the appointing body. A trustee appointed by the appointing body has the same duty under clause 9 (T) of the charity's constitution as the charity trustees to act in the way he or she decides in good faith would be most likely to further the purposes of the charity.

The trustees who served during the year and up to the date the report was approved are as follows:

Stephen Hudson (Chairman)
Janet Pearkes (Treasurer)
Christopher Cranston
Alison Fletcher
Susan Pike
Wendy Robinson

ISCA COMMUNITY ENTERPRISES

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

Statement of Trustees' responsibilities

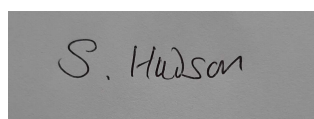
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Stephen Hudson MBE
(Chair of Trustees)
Date: 1st October 2025

ISCA COMMUNITY ENTERPRISES

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of Isca Community Enterprises ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 an Independent Examiner's 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 or for this report.

Signed: *S Truran*

Dated: 02/10/2025

Sunny Truran

FCCA FCA

Streets Bush Limited

ISCA COMMUNITY ENTERPRISES

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from:					
Donations and legacies	3	1,000	-	1,000	18,309
Charitable activities	4	9,250	89,735	98,985	147,612
Other trading activities	5	-	2,784	2,784	5,222
Investments	6	-	620	620	-
Total income		10,250	93,139	103,389	171,143
Expenditure on:					
Raising funds		-	-	-	230
Charitable activities	7	1,245	93,250	94,495	139,074
Total expenditure		1,245	93,250	94,495	139,304
Net movement in funds		9,005	(111)	8,894	31,839
Reconciliation of funds:					
Total funds brought forward		10,959	114,822	125,781	93,942
Net movement in funds		9,005	(111)	8,894	31,839
Total funds carried forward		19,964	114,711	134,675	125,781

The Statement of Financial Activities includes all gains and losses recognised in the year.

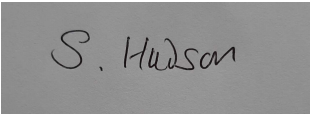
The notes on pages 11 to 22 form part of these financial statements.

ISCA COMMUNITY ENTERPRISES

**BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	30,059	24,963
		<u>30,059</u>	<u>24,963</u>
Current assets			
Debtors	13	9,692	8,239
Cash at bank and in hand		109,406	96,308
		<u>119,098</u>	<u>104,547</u>
Creditors: amounts falling due within one year	14	(14,482)	(3,729)
Net current assets		104,616	100,818
Total assets less current liabilities		<u>134,675</u>	<u>125,781</u>
Net assets excluding pension asset		<u>134,675</u>	<u>125,781</u>
Total net assets		<u>134,675</u>	<u>125,781</u>
Charity funds			
Restricted funds	15	19,964	10,959
Unrestricted funds	15	114,711	114,822
Total funds		<u>134,675</u>	<u>125,781</u>

The financial statements were approved and authorised for issue by the Trustees on 01/10/2025 and signed on their behalf by:



Stephen Hudson MBE
(Chair of Trustees)

The notes on pages 11 to 22 form part of these financial statements.

ISCA COMMUNITY ENTERPRISES

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

1. General information

ISCA Community Enterprises is a charity, registered in England and Wales. The charity's registered number and registered office address can be found on the Charity Information page.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Isca Community Enterprises meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when received by or on behalf of the charity.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Rental income from the rental of the community centre is accounted for on a receivable basis.

ISCA Community Enterprises provided 3,400 unpaid volunteer hours in the year. The hours provided by the volunteers are not included in the financial statements as it is difficult to place a reliable amount of the time provided. The value of volunteer contribution is described in the trustees' report.

2.3 Expenditure

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.

2.3 Expenditure (continued)

ISCA COMMUNITY ENTERPRISES

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

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Plant and machinery	- 20%	straight line
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2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

ISCA COMMUNITY ENTERPRISES

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

2. Accounting policies (continued)

2.9 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	-	-	-	6,831
Grants	1,000	-	1,000	11,478
Total 2025				
	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>18,309</u>
<i>Total 2024</i>				
	<u>17,812</u>	<u>497</u>	<u>18,309</u>	

ISCA COMMUNITY ENTERPRISES

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

4. Income from charitable activities

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Community Centre Grants	9,250	-	9,250	66,900
Community Centre Rent	-	89,735	89,735	75,361
Community Centre Recharge of Expenses and Utilities	-	-	-	5,351
	<u>9,250</u>	<u>89,735</u>	<u>98,985</u>	<u>147,612</u>
<i>Total 2024</i>				
	<u>66,900</u>	<u>80,712</u>	<u>147,612</u>	

5. Income from other trading activities

Income from non charitable trading activities

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Charity trading income	<u>-</u>	<u>2,784</u>	<u>2,784</u>	<u>5,222</u>
<i>Total 2024</i>				
	<u>1,732</u>	<u>3,490</u>	<u>5,222</u>	

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank interest received	<u>620</u>	<u>620</u>	<u>-</u>

ISCA COMMUNITY ENTERPRISES

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

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Charitable activities	<u>1,245</u>	<u>93,250</u>	<u>94,495</u>	<u>139,074</u>
<i>Total 2024</i>	<u><u>60,994</u></u>	<u><u>78,080</u></u>	<u><u>139,074</u></u>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable activities	<u>31,032</u>	<u>63,463</u>	<u>94,495</u>	<u>139,074</u>
<i>Total 2024</i>	<u><u>37,187</u></u>	<u><u>101,887</u></u>	<u><u>139,074</u></u>	

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an accounts and independent examiner fee of £1,980 (2024 - £1,060).

10. Staff costs

	2025 £	2024 £
Wages and salaries	37,066	70,003
Contribution to defined contribution pension schemes	604	1,305
	<u><u>37,670</u></u>	<u><u>71,308</u></u>

ISCA COMMUNITY ENTERPRISES

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

10. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Employees	<u>3</u>	<u>4</u>

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL-).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

12. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 April 2024	45,583
Additions	12,977
At 31 March 2025	<u>58,560</u>
Depreciation	
At 1 April 2024	20,620
Charge for the year	7,881
At 31 March 2025	<u>28,501</u>
Net book value	
At 31 March 2025	<u>30,059</u>
At 31 March 2024	<u>24,963</u>

ISCA COMMUNITY ENTERPRISES

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

13. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	7,601	6,434
Prepayments and accrued income	2,091	1,805
	<u>9,692</u>	<u>8,239</u>

14. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	332	475
Pension fund	138	276
Other creditors	1,617	1,828
Accruals and deferred income	12,395	1,150
	<u>14,482</u>	<u>3,729</u>

	2025 £	2024 £
Resources deferred during the year	<u>10,415</u>	<u>-</u>

Deferred income relates to amounts received for hall hire that relate to periods after the financial year.

ISCA COMMUNITY ENTERPRISES

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

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
Designated funds				
Management costs	19,370	-	-	19,370
Fundays/ Fridays drop in project	1,121	-	-	1,121
	<u>20,491</u>	<u>-</u>	<u>-</u>	<u>20,491</u>
General funds				
General Funds	<u>94,331</u>	<u>93,139</u>	<u>(93,250)</u>	<u>94,220</u>
Total Unrestricted funds	<u>114,822</u>	<u>93,139</u>	<u>(93,250)</u>	<u>114,711</u>
Restricted funds				
Devon County Council (Floodworks)	3,952	-	-	3,952
Befriending Service (Hope at Home)	6,348	1,000	(910)	6,438
Exeter Comm Initiatives (Digital Inclusion)	659	-	-	659
Fundays/ Fridays drop in project	-	9,250	(335)	8,915
	<u>10,959</u>	<u>10,250</u>	<u>(1,245)</u>	<u>19,964</u>
Total of funds	<u>125,781</u>	<u>103,389</u>	<u>(94,495)</u>	<u>134,675</u>

ISCA COMMUNITY ENTERPRISES

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

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds					
General Funds	<u>82,055</u>	<u>84,699</u>	<u>(78,310)</u>	<u>26,378</u>	<u>114,822</u>
Restricted funds					
Devon County Council (Floodworks)	3,952	-	-	-	3,952
Devon Comm Fund (Wellbeing)	2,280	66,650	(49,060)	(19,870)	-
DCF Comm Connectors (Wellbeing)	1,117	250	(245)	(1,122)	-
Befriending Service (Hope at Home)	-	7,535	(1,187)	-	6,348
Defibrillator	-	1,795	-	(1,795)	-
Exeter City Council (Fundays)	-	2,586	(2,874)	288	-
National Grid (Warm Roonms)	-	4,628	(4,628)	-	-
Exeter City Council (Sports Equipment)	288	-	-	(288)	-
Devon Voluntary (Friday mornings)	-	3,000	(3,000)	-	-
Exeter Comm Initiatives (Digital Inclusion)	4,250	-	-	(3,591)	659
	<u>11,887</u>	<u>86,444</u>	<u>(60,994)</u>	<u>(26,378)</u>	<u>10,959</u>
Total of funds	<u>93,942</u>	<u>171,143</u>	<u>(139,304)</u>	<u>-</u>	<u>125,781</u>

ISCA COMMUNITY ENTERPRISES

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

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Designated funds	20,491	-	-	20,491
General funds	94,331	93,139	(93,250)	94,220
Restricted funds	10,959	10,250	(1,245)	19,964
	<u>125,781</u>	<u>103,389</u>	<u>(94,495)</u>	<u>134,675</u>

Summary of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
General funds	82,055	84,699	(78,310)	26,378	114,822
Restricted funds	11,887	86,444	(60,994)	(26,378)	10,959
	<u>93,942</u>	<u>171,143</u>	<u>(139,304)</u>	<u>-</u>	<u>125,781</u>

Designated Funds

Management costs

This represents funds set aside to fund management time in future years.

Fundays/Fridays drop in project

This represents funds set aside to cover the cost of future Fundays at the community centre.

General funds

This represents funds available to be distributed at the charities will.

Restricted funds

Devon County Council (Floodworks)

This represents amounts donated specifically to prevent the risk of flooding for the centre.

Befriending Service (Hope at Home)

This represents amounts donated specifically to provide support for people isolated at home.

Exeter Comm Initiatives (Digital Inclusion)

This represents amounts donated specifically to support the purchase of computer equipment for Beacon Heath residents and users of the Beacon Centre.

Fundays/Fridays drop in project

This represents funds donated specifically to support the Fundays at the community centre.

ISCA COMMUNITY ENTERPRISES

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

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	30,059	30,059
Current assets	19,964	99,134	119,098
Creditors due within one year	-	(14,482)	(14,482)
Total	<u>19,964</u>	<u>114,711</u>	<u>134,675</u>

Analysis of net assets between funds - prior year

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	-	24,963	24,963
Current assets	10,959	93,588	104,547
Creditors due within one year	-	(3,729)	(3,729)
Total	<u>10,959</u>	<u>114,822</u>	<u>125,781</u>

ISCA COMMUNITY ENTERPRISES

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

18. Operating lease commitments

As from May 2019, the CIO held a long-term lease on Pendragon House with Devon County Council. This is for a period of 99 years at a rent of £1 per annum.

The Solar Energy Company, 'Exeter Community Energy Limited' have paid for and installed solar panels in The Beacon Centre at no cost to the charity. A 20-year lease has also been agreed alongside Devon County Council for the provision of electricity to The Beacon.

19. Related party transactions

The charity has a close working relationship with Isca Church (charity no 1195785). They appoint the Trustees of Isca Community Enterprises. The Charitable Trust has its own board of trustees. Val Hudson, wife of the Chair of Trustees, Steve Hudson, served as chair for Isca Church until her resignation on 31 March 2024. A charitable donation totalling £3,754 was given to one charitable organisation during the year.

The Charity has not entered into any other related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2025.

Accounts

ISCA COMMUNITY ENTERPRISES
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

ISCA COMMUNITY ENTERPRISES
FOR THE YEAR ENDED 31ST MARCH 2024

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ISCA COMMUNITY ENTERPRISES
CHARITY INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2024

CHARITY NAME:	Isca Community Enterprises
REGISTERED CHARITY NUMBER:	1161023
ADDRESS:	Pendragon House The Beacon Beacon Lane Exeter Devon EX4 8LZ
CURRENT TRUSTEES:	Stephen Hudson (Chairman) MBE Janet Fearkes (Treasurer) Christopher Cranston Alison Fletcher Susan Pike Wendy Robinson
INDEPENDENT EXAMINER:	Mr M B J Cronin MAAT FCIE Bowhill Bookkeeping Services 172 Newman Road EXETER EX4 1PQ

ISCA COMMUNITY ENTERPRISES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2024

The trustees present their report together with the financial statements for the year ended 31st March 2024. The financial statements have been prepared in accordance with the accounting policies set out on pages 9 and 10 and comply with the charity's constitution, the Charities Act 2011 and 2022 amendments, the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Structure, Governance and Management

Isca Community Enterprises is a Charitable Incorporated Organisation (CIO) which is governed by an 'Foundation' model Constitution registered on 23rd March 2015 and amended on 30th September 2018. The charity was registered with the Charity Commission on 23rd March 2015.

Isca Community Enterprises is currently governed by a board comprising six trustees. Apart from the first charity trustees, the leadership team of Isca Church or its successor ("the appointing body") will appoint as many trustees as it chooses. Any appointment must be made at a meeting held according to the ordinary practice of the appointing body. In selecting the individuals for appointment as appointed charity trustees, the appointing body must have regard to the skills, knowledge and experience needed for the effective administration of the charity. Upon request from the current trustees the appointing body will provide names of at least two persons or trustees to consider. Each appointment must be for a term of three years.

The appointment will be effective from the later of:

- (i) The date of the vacancy, and
- (ii) The date on which the charity trustees or their secretary or clerk are informed of the appointment.

The person appointed need not be a member of the appointing body. A trustee appointed by the appointing body has the same duty under clause 9 (1) of the charity's constitution as the charity trustees to act in the way he or she decides in good faith would be most likely to further the purposes of the charity.

The trustees who served during the year and up to the date the report was approved are as follows:

Stephen Hudson (Chairman)
Janet Pearkee (Treasurer)
Christopher Cranston
Alicia Fletcher

Susan Pike
Wendy Robinson

Objectives and Activities

The objects of the CIO are as follows:

To further or benefit the residential community of Exeter, Devon, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide activities and facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for both the local community and globally.

To provide such activities and to establish or secure the establishment of a community centre or centres and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.

In furtherance of the objects, the foundation shall operate with Christian values.

ISCA COMMUNITY ENTERPRISES

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31ST MARCH 2024

Public Benefit

The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011. The trustees are satisfied that the charity's activities as described in this report meet the public benefit purposes of the advancement of community development.

Main achievements during the year

This year the trustees continued their main charitable activity of the operational management of Pendragon House in Beacon Heath, Exeter. In particular, the charity (Isca CE) has continued in its primary objective in running the community centre based at Pendragon House, commonly known as 'The Beacon'.

The overall strategic aim of The Beacon is to serve the local people of Beacon Heath with a variety of activities that promote education, well-being and community cohesion. We are a charity for everyone no matter their age, ethnicity, sexuality, gender, employment, disability, education status or anything else. We have three streams of activity which often overlap: children, youth and families, adults, and older people. Identifying these streams allows us to focus some of what we do in particular ways and to focus some of what we do towards those who will most benefit from it. We also place great emphasis on offering a positive environment for volunteers to work at the centre in many different ways, in particular we support some volunteers who themselves have their own specific health and learning needs and they contribute as equals to the running of the centre.

Two main providers of service have continued to occupy space again at the Beacon during this last year. Exeter Foodbank have carried on with their free food supply to people and have continued with their licence agreement to permanently occupy a room at the Beacon. The Beacon has also continued to offer space to the local acute hospital under a licence agreement in the provision of ante-natal and post-natal clinics by registered midwives, which is greatly valued by local women and their families and runs every weekday throughout the year.

These two longer terms 'licence of occupation' agreements have continued again to maintain financial stability to the charity during this year and we have also observed some regular hirers leaving the beacon as their own projects have grown and developed and they have sought out more appropriate premises for their specific activity. This has potentially impacted slightly on our income streams yet at the same time is a testament to the charity in enabling hirers themselves to grow and develop as groups in the local area. However, we have also seen new hirers coming into the centre and maintaining our hiring income levels.

Some of the key highlights at the Beacon over the year -

- Hosting Family Fundays with Isca Church – the popularity of the event increases every year, which means we are reaching out to a larger population in the community and seeing new families come to the centre. Over 150 people attend these events. The feedback from families attending is very encouraging and positive. The families really appreciate the Fundays as there is an opportunity to socialise with others, spend time with their children in a fun and safe environment and helps them positively engage with fun activities and also feed their family at an affordable price.
- The Friday Drop in – The Friday drop in continues to offer so much to the local community. In addition to a 'cup of tea and cake', we have a clothes table/ bric-brac table and surplus food available for locals. We have students from a local special school who cook something each week to sale at an affordable price. The Drop In offers a warm, safe space to meet and engage with people, it offers opportunities for people to grow and to connect with one another. Everyone who comes to the drop in can take something away; whether that's friendship, food, a new piece of clothing or maybe some knowledge and wisdom.

ISCA COMMUNITY ENTERPRISES

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31ST MARCH 2024

Main achievements during the year (continued)

- Networking with companies: The Beacon team, via presentations and visits to the centre have engaged with a variety of private companies in the local area. A local city bank has expressed an interest in providing their staff with regular volunteer opportunities at the Beacon. To date volunteers have helped out on the family fun days and clearing and reseeded the site garden.
- A new website has been built and developed for the Beacon which now provides an enhanced online presence with up-to date hiring availability and community information.

One of the main challenges for the charity which we faced this year, was the termination of a City Council contract which provided for two members of Beacon staff who offered support and help to people struggling with poor wellbeing and who are often socially isolated. This support was offered by one to one contact and support in attending specific activities at the Beacon. Even though this was a formal end to a fixed term contract due to competing financial pressures with local councils, nevertheless this was a loss of service for people and also ending the employment contract for two staff members. Some of the service users have been able to engage with other community events at the Beacon.

In August 2023, the charity took on the responsibility of running a new project called 'Hope at Home' which was a new venture for the charity. This befriending project involves volunteers visiting and telephoning mainly older people living in their own home and offering friendship and companionship to isolated and lonely individuals. Isca CE has partnered with a national Christian charity called 'Linking Lives' who have provided resources and training for the volunteer coordinator and visiting volunteers. Linking Lives works with over 60 churches across the country in supporting older people in this way. Referrals are received from local NHS and statutory/voluntary organisations and the service is free of charge to individuals. A number of financial donations have been received which enabled the project to commence and has slowly built up over the last year with the first visits taking place in January 2024. This new service has been well received in providing much needed companionship and valued relationships for older people and enabling improvements in combating social isolation, loneliness and general wellbeing.

This year the charity, the Beacon and 'Hope at Home' services have again continued to be well served by local volunteers in all aspects of the running of these activities. Our volunteers have continually maintained their support for the centre and 'Hope at Home' throughout these uncertain times and are a real credit to the charity in all their hard work and efforts.

The charity has grown this year in taking on a new service and has seen the loss of another. A good network of working partnerships between the charity and its activities is developing and growing. Despite the challenges involved and effects of the covid pandemic and ongoing economic climate, the charity is well placed to respond to the needs of local people and their communities and is recognised and valued as making a real difference for people.

ISCA COMMUNITY ENTERPRISES

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31ST MARCH 2024

Financial Review

The charity made a net surplus in the year of £31,839 (2023 – surplus £18,810). Total income increased by 23% compared to the previous year, most of this income increase being from restricted grants. Rental income increased by 2.5%.

Total expenditure increased by 16% compared to the previous year with increases across most expenditure categories.

Net current assets at the year-end totalled £100,818 with £10,959 held in restricted funds. Fixed Assets at the year-end totalled £24,963. Total funds therefore amounted to £125,781.

Reserves Policy

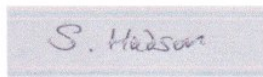
At the year-end, the charity's reserves totalled £69,368 (net current assets less restricted and designated funds). The Trustees aim to maintain free reserves in unrestricted funds to primarily cover the significant costs due to a complete closure of the community centre. This would include six months of staff salary costs at £35,000 and the financial payment of repaying back the occupational licence costs to two long term hirers of £14,000.

In addition, the trustees need to hold free reserves for any major property repairs and any urgent significant maintenance costs. It is expected a new floor for the main hall will need to be laid (circa £7000) and a new lowered ceiling in one of our main activity halls (circa £8000). Work will also be undertaken in the coming year for an ongoing and continuing review of all maintenance and building/equipment assets which may realise significant costs for the centre and having to prioritise the charities purchase decisions. Therefore, a sum of £8,000- £10,000 is reasonable to allocate within our unrestricted reserves for this repair and maintenance expenditure.

The Trustees are aware that, as a result of the continued current economic backdrop and increasing costs, there will be significant on-going pressures on our free reserves. This is coupled with the impact of the current economic climate on hirers and their possible intention or not, of commitment to hiring of space and rooms at the hire rates set by the charity. So the charity will have to balance meeting the centre's costs through hiring and grant income against what is affordable and what is reasonable for hirers to pay.

The Trustees will need to maintain its flexibility and prudence within this continuing challenging environment and continue to monitor its finances in the year ahead, seeking new hirers, partnerships and grant income.

The report was approved by the Trustees on 11.09.2024..... and signed on their behalf by:



Stephen Hudson (Chair of Trustees)

Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

ISCA COMMUNITY ENTERPRISES

I report on the accounts of the charitable incorporated association for the year ended 31 March 2024, which are set out on pages 7 to 16.

Responsibilities and basis of report

As trustees of the CIO, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr M Cronin MAAT FCIE
Bowhill Bookkeeping Services
172 Newman Road
EXETER
EX4 1PQ

Martin
Cronin

Date

26th September 2024

ISCA COMMUNITY ENTERPRISES

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
INCOME FROM:							
Donations and legacies	14	437	17,812	18,249	11,288	16,151	27,439
Charitable activities	15	80,712	63,900	147,612	76,840	34,700	111,540
Income from other trading activities		3,430	1,732	5,162	-	-	-
TOTAL		84,579	83,444	171,143	88,128	50,851	138,979
EXPENDITURE ON:							
Raising Funds		230	-	230	-	-	-
Charitable activities	16	78,030	60,994	139,024	72,197	47,972	120,169
TOTAL		78,260	60,994	139,254	72,197	47,972	120,169
NET INCOME/(EXPENDITURE)		6,319	22,450	31,839	15,931	2,379	18,810
TRANSFERS BETWEEN FUNDS		26,378	(26,378)	-	3,875	(3,375)	-
NET MOVEMENT IN FUNDS		32,737	(928)	31,839	19,806	(396)	18,810
RECONCILIATION OF FUNDS							
TOTAL FUNDS BROUGHT FORWARD		82,055	11,887	93,942	62,249	12,383	75,132
TOTAL FUNDS CARRIED FORWARD		114,822	10,959	125,781	82,055	11,387	93,942

ISCA COMMUNITY ENTERPRISES

BALANCE SHEET

AS AT 31ST MARCH 2024

	Note		At 31 st March 2024	At 31 st March 2023
		£	£	£
FIXED ASSETS:				
Tangible assets	2		24,963	11,876
CURRENT ASSETS:				
Debtors	3	9,239	9,132	
Cash at bank and in hand		96,308	95,237	
		104,547	101,369	
LIABILITIES:				
Creditors: Amounts falling due within one year	4	(3,729)	(19,305)	
NET CURRENT ASSETS			100,818	82,064
TOTAL NET ASSETS			125,781	93,942
THE FUNDS OF THE CHARITY:				
Restricted Income Funds	5		10,959	11,887
Unrestricted Funds		94,331	82,055	
Designated Funds	6	20,491	-	
			114,822	82,055
TOTAL CHARITY FUNDS			125,781	93,942

The notes on pages 9-16 form an integral part of these accounts.

These accounts were approved by the trustees on 11.09.2024.....and signed on their behalf by:

S. Hudson

.....
Trustees

Stephen Hudson (Chair of Trustees)

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The financial statements have been prepared with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011 and 2022 amendments.

Isca Community Enterprises meets the definition of a public benefit entity under FRS 102.

b) Tangible Fixed Assets

The charity owns various items of audio-visual, computer equipment, kitchen equipment and furniture all of which has been depreciated at a rate of 20% on a straight-line basis. All equipment is capitalised when the amount exceeds £500.

c) Debtors

Debtors are measured on initial recognition at the settlement amount after any discounts. Prepayments are valued at the amount prepaid net of any trade discounts due.

d) Cash at bank

Cash at bank includes short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

e) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

f) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.

Donations are recognised when received by or on behalf of the charity.

Grant income is credited in the period in which it is receivable and any amounts relating to future periods are shown under creditors.

Rental income from the rental of the community centre is accounted for on a receivable basis.

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES (continued)

g) Donated Services

In addition, Isca Community Enterprises provided 3,038 unpaid volunteer hours in the year. The hours provided by the volunteers are not included in the financial statements as it is difficult to place a reliable amount of the time provided. The value of volunteer contribution is described in the trustees' report.

h) Expenditure

Expenditure is included on an accruals basis.

Raising funds are costs associated with fundraising activities.

Charitable activities are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

i) Fund Accounting

Funds held by the charity are:

Unrestricted Income Funds

These are funds that are not subject to any restrictions regarding their use and are available for application within the charitable objects for the general purposes of the charity.

Designated Funds

These are funds that are earmarked by the trustees for specific purposes in the future. The trustees have the power to re-designate such funds within the unrestricted funds.

Restricted Income Funds

These are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for specific purposes.

j) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k) Going concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2024

2. TANGIBLE FIXED ASSETS

	Plant & Machinery £
COST	
At 1st April 2023	26,445
Additions in the year	21,502
Disposals	(2,364)
At 31st March 2024	45,583
DEPRECIATION	
At 1 st April 2023	14,507
Charge for the year	9,183
Disposals	(3,130)
At 31st March 2024	20,620
NET BOOK VALUE	
At 31st March 2024	24,963
At 31st March 2023	11,878

3. DEBTORS

	2024 £	2023 £
Other Debtors	6,434	4,571
Prepayments	1,805	1,561
	8,239	6,132

4. CREDITORS: Amounts falling due within one year

	2024 £	2023 £
PAYE/National Insurance	475	618
Other Creditors	2,104	1,966
Accruals & Deferred Income	1,150	16,721
	3,729	19,305

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2024

4. DEFERRED INCOME

	2024	2023
	£	£
Balance at 1 st April 2023	15,334	6,000
Amount released to incoming resources	(15,334)	(6,000)
Amount deferred in the year	-	15,334
Balance at 31 st March 2024	-	15,334

5. RESTRICTED FUNDS/TRANSFERS BETWEEN FUNDS – CURRENT YEAR

	<u>Fund</u> <u>Balances</u> <u>B/Forward</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u> <u>between</u> <u>Funds</u>	<u>Fund</u> <u>Balances</u> <u>C/Forward</u>
	£	£	£	£	£
Devon County Council (Floodworks)	3,952	-	-	-	3,952
Devon Comm Fund (Wellbeing)	2,280	66,650	(49,060)	(19,870)	-
DCF Comm Connectors (Wellbeing)	1,117	250	(245)	(1,122)	-
Befriending Service (Hope at Home)	-	7,535	(1,187)	-	6,348
Defibrillator	-	1,795	-	(1,795)	-
Exeter City Council (Fundays)	-	2,586	(2,874)	288	-
National Grid (Warm Rooms)	-	4,628	(4,628)	-	-
Exeter City Council (Sports Equipment)	288	-	-	(288)	-
Devon Voluntary (Friday mornings)	-	3,000	(3,000)	-	-
Exeter Comm Initiatives (Digital inclusion)	4,250	-	-	(3,591)	659
Total Funds	11,007	88,444	(60,994)	(20,070)	10,959

ANALYSIS OF FUNDS

	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>Funds</u> <u>£</u>
Fixed Assets	-	24,963	24,963
Current Assets	10,959	93,588	104,547
Liabilities: Due within one year	-	(3,729)	(3,729)
Net Assets	10,959	114,822	125,781

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2024

5. RESTRICTED FUNDS/TRANSFERS BETWEEN FUNDS CURRENT YEAR (continued)

The various grants received in the year have all been spent on the development of the Beacon Centre. Some expenditure has exceeded the grant given or included capital costs and a transfer from the unrestricted fund has therefore been made. Balances carried forward will be spent in the current and future years.

The grant from Devon County Council for £3,952 has been carried forward to this financial year to be spent to prevent the risk of flooding for the centre. The grants for the befriending service are to provide support for people isolated at home. The grant from Exeter Community Initiatives (Digital Inclusion) is to support the purchase of computer equipment for Beacon Heath residents and users of the Beacon Centre.

5a. RESTRICTED FUNDS – PREVIOUS YEAR

	Fund Balances B/Forward £	Income £	Expenditure £	Transfers To Unrestricted Funds £	Fund Balances C/Forward £
Devon County Council (Floodworks)	3,952	-	-	-	3,952
Exeter City Council (Wellbeing)	380	-	(380)	-	-
Devon Comm Fund (Wellbeing)	8,551	33,700	(39,971)	-	2,280
DCF Comm Connectors (Wellbeing)	-	1,200	(83)	-	1,117
Devon Comm Fund (Household Support)	-	6,000	(5,496)	(502)	-
Exeter City Council (Funday)	-	550	(1,077)	527	-
Exeter Comm Initiatives (Digital Inclusion)	-	4,250	-	-	4,250
Exeter City Council (Boiler)	-	3,500	-	(3,500)	-
Exeter City Council (Warm Rooms)	-	500	(500)	-	-
Exeter City Council (Sports Equipment)	-	751	(463)	-	288
Bike Show	-	400	-	(400)	-
	<u>12,883</u>	<u>50,851</u>	<u>(47,972)</u>	<u>(3,875)</u>	<u>11,887</u>

ANALYSIS OF FUNDS

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Fixed Assets	-	11,878	11,878
Current Assets	25,660	75,709	101,369
Liabilities: Due within one year	(13,773)	(5,532)	(19,305)
	<u>11,887</u>	<u>82,055</u>	<u>93,942</u>

6. DESIGNATED FUNDS

The trustees have set aside £19,370 to fund management time in future years and £1,121 to cover the costs of future fundays at the community centre.

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2024

7. EMPLOYMENT COSTS

Employment costs totalled £71,308 in the year (2023 - £68,683). Gross salaries including redundancy payments amounted to £69,964. Employers' national insurance totalled £4,427 which was covered by the employment allowance and employer pension costs totalled £1,344.

There were no employees with remuneration above £60,000. The average number of employees for the year was 2.64 (2023- 2.86).

8. CHARITABLE DONATIONS

A charitable donation totalling £3,608 was given to one charitable organisation during the year.

9. TRUSTEES' REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the CIO was paid or is payable for the year to any Trustee or to any other person or persons known to be connected to any of the Trustees.

There were no trustee expenses paid for the year ended 31st March 2024, nor for the year ended 31st March 2023.

10. RELATED PARTY TRANSACTIONS

The charity has a close working relationship with Isca Church (charity no 1195785). They appoint the trustees of Isca Community Enterprises. The charitable Trust has its own board of trustees. Val Hudson, wife of chair of trustees, Steve Hudson serves as chair for Isca Church.

11. OPERATING LEASES

As from 16th May 2019, the CIO held a long-term lease on Pendragon House with Devon County Council. This for a period of 99 years at a rent of £1 per annum.

The Solar Energy Company, 'Exeter Community Energy Limited' have paid for and installed solar panels in the Beacon Centre at no cost to the charity. A 20-year lease has also been agreed alongside Devon County Council for the provision of electricity to the Beacon.

12. ACCOUNTING AND INDEPENDENT EXAMINATION

£1,060 was paid for preparing the charity's year-end financial statements and independent examination.

13. OUTSTANDING GUARANTEES

The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at the period end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

ISCA COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2024

	Year to 31 st March 2024			Year to 31 st March 2023		
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
INCOME FROM:						
14. Donations and Legacies:						
Donations	147	6,684	6,831	11,288	600	11,888
Grants	350	11,128	11,478	-	15,551	15,551
	<u>497</u>	<u>17,812</u>	<u>18,309</u>	<u>11,288</u>	<u>16,151</u>	<u>27,439</u>
15. Charitable activities						
Grants	-	66,900	66,900	-	34,700	34,700
Community/ Centre Rental	75,361	-	75,361	75,550	-	73,550
Community/ Centre recharge of Expenses and Utilities	5,351	-	5,351	5,290	-	3,290
	<u>80,712</u>	<u>66,900</u>	<u>147,612</u>	<u>76,840</u>	<u>34,700</u>	<u>111,540</u>

ISCA COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2024

		Year to 31 st March 2024			Year to 31 st March 2023		
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
EXPENDITURE ON:							
Charitable activities							
Community Centre: Events & Activities cost:		1,415	11,703	13,118	1,739	4,863	6,602
Project costs		-	-	-	-	3,832	3,832
Property & equipment costs		24,029	-	24,029	23,230	1,213	24,493
Employment costs	7	23,625	47,683	71,308	32,108	36,575	68,683
Office/General Administrative costs		16,386	1,108	17,494	8,421	1,489	9,910
Charitable Donations	8	3,108	500	3,608	-	-	-
Accounting & Independent Examination	12	1,060	-	1,060	1,360	-	1,360
Depreciation		8,417	-	8,417	5,239	-	5,289
		78,060	60,994	139,054	72,197	47,972	120,169

Accounts

ISCA COMMUNITY ENTERPRISES
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

ISCA COMMUNITY ENTERPRISES
FOR THE YEAR ENDED 31ST MARCH 2023

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ISCA COMMUNITY ENTERPRISES
CHARITY INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2023

CHARITY NAME: Isca Community Enterprises

REGISTERED CHARITY NUMBER: 1161023

ADDRESS: Pendragon House
The Beacon
Beacon Lane
Exeter
Devon
EX4 8LZ

CURRENT TRUSTEES: Steve Hudson (Chairman)
Jan Pearkes (Treasurer)
Christopher Cranston
Alison Fletcher
Susan Pike
Wendy Robinson

INDEPENDENT EXAMINER: Mr M B J Cronin MAAT FCIE
Bowhill Bookkeeping Services
172 Newman Road
EXETER
EX4 1PQ

ISCA COMMUNITY ENTERPRISES
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2023

The trustees present their report together with the financial statements for the year ended 31st March 2023. The financial statements have been prepared in accordance with the accounting policies set out on pages 9 and 10 and comply with the charity's constitution, the Charities Act 2011 and 2022 amendments, the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Structure, Governance and Management

Isca Community Enterprises is a Charitable Incorporated Organisation (CIO) which is governed by an 'Foundation' model Constitution registered on 23rd March 2015 and amended on 30th September 2018. The charity was registered with the Charity Commission on 23rd March 2015.

Isca Community Enterprises is currently governed by a board comprising six trustees. Apart from the first charity trustees, the leadership team of Isca Church or its successor ("the appointing body") will appoint as many trustees as it chooses. Any appointment must be made at a meeting held according to the ordinary practice of the appointing body. In selecting the individuals for appointment as appointed charity trustees, the appointing body must have regard to the skills, knowledge and experience needed for the effective administration of the charity. Upon request from the current trustees the appointing body will provide names of at least two persons or trustees to consider. Each appointment must be for a term of three years.

The appointment will be effective from the later of:

- (i) The date of the vacancy; and
- (ii) The date on which the charity trustees or their secretary or clerk are informed of the appointment.

The person appointed need not be a member of the appointing body. A trustee appointed by the appointing body has the same duty under clause 9 (1) of the charity's constitution as the charity trustees to act in the way he or she decides in good faith would be most likely to further the purposes of the charity.

The trustees who served during the year and up to the date the report was approved are as follows:

Steve Hudson (Chairman)
Jan Pearkes (Treasurer)
Martin Chan (to 14th Nov 2022)
Chris Cranston

Alison Fletcher
Sue Pike
Wendy Robinson

Objectives and Activities

The objects of the CIO are as follows:

To further or benefit the residential community of Exeter, Devon, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide activities and facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for both the local community and globally.

To provide such activities and to establish or secure the establishment of a community centre or centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.

In furtherance of the objects, the foundation shall operate with Christian values.

ISCA COMMUNITY ENTERPRISES

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31ST MARCH 2023

Public Benefit

The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011. The trustees are satisfied that the charity's activities as described in this report meet the public benefit purposes of the advancement of community development.

Main achievements during the year

This year the trustees continued their main charitable activity of the operational management of Pendragon House in Beacon Heath, Exeter. In particular, the charity (Isca CE) has continued in its primary objective in running the community centre based at Pendragon House, commonly known as 'The Beacon'.

The overall strategic aim of The Beacon is to serve the local people of Beacon Heath with a variety of activities that promote education, well-being and community cohesion. The main people groups we serve are children and their families, teenagers, and people aged 55+ within the local area. We also place great emphasis on offering a positive environment for volunteers to work at the centre in many different ways, in particular we support some volunteers who themselves have their own specific health and learning needs and they contribute as equals to the running of the centre.

Since the outbreak of covid, the Beacon, as a community centre has continued to respond to the changing needs of the local population and build on the type of activities which it offers and to further develop partnerships with local agencies and groups as a result of the pandemic.

Two main providers of service have continued to occupy space again at the Beacon during this last year. Exeter Foodbank have carried on with their free food supply to people and have continued with their licence agreement to permanently occupy a room at the Beacon and at the same time expanded the foodbank service from last year and increased the times available for people to access free food. The Beacon has also continued to offer space to the local acute hospital under a licence agreement in the provision of ante-natal and post-natal clinics by registered midwives, which is greatly valued by local women and their families. The midwifery teams have increased their space at the Beacon to accommodate further teams across the city and runs every weekday.

These two longer terms 'licence of occupation' agreements have helped to maintain good financial stability to the charity during this year and our regular hirers have maintained their hiring rate at the Beacon following the covid lockdown periods. It was reasonably expected, that as a charity, we would have seen decreased hiring due to the challenging economic situation across the UK this year. However, we did not observe this to be the case so much and we saw a good take up of both existing and new hirers which supported the financial position of the charity. Some of the main hirers over the last year have continued in their service as 'support groups' and educational groups.

The Beacon has continued to be a base for vulnerable people and continues to run its own Wellbeing Groups every week. The very popular weekly community 'drop in' has continued to be a central place for local people to meet and connect with each other. The charity was successful in being awarded a small grant in the second half of the year to enable a winter 'warm space' to be established as a place for more vulnerable people to come to the beacon for warmth and companionship. Part of the group activities were for people to join in craft, sewing and cookery sessions which were well received and continued post the winter season. Local people who attended the 'warm space' times were grateful for being to attend, to keep warm and to enjoy the social interaction of being with other people. At the end of the year, the charity was awarded a significant grant towards the upkeep of the centre's main kitchen and enabled specific kitchen equipment to be bought and extended the scope of the cookery and self-help sessions offered, so enjoyed by people at the centre.

ISCA COMMUNITY ENTERPRISES

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31ST MARCH 2023

Main achievements during the year (continued)

Special family fun days were also held over the Easter and summer holidays offering activities and hot food for local families. These were hugely popular with upwards of 150 people attending each day and were very well received by local families. The 'drop in' mornings also attracted a number of different groups who provided a range of support and help to people on a regular basis, for example, free second hand clothes to choose from, home energy advice, a hair dresser offering free haircuts, support and advice on the use of mobile technology.

A significant partnership was set up at the start of last year in providing a weekly after school 'study club' for pupils from the local secondary school, which is next door to the Beacon. This was a partnership between the school, the local Rotary club (who provided several electronic tablets) the local church (who provided volunteers) and hosted at the Beacon in supporting specific pupils when schools began to open again after lockdown and who needed extra support in a different environment, in order to carry out their homework and other learning activities. The study club has continued successfully again this year and it is hoped that the activities can be expanded next year for more children to participate in.

The community connectors, who are employed by the charity through a contract with the city council, continued with their important work in engaging with people offering support and help to individuals struggling with their own wellbeing and who are often socially isolated. The ability for the connectors to bring people to the activities and groups at the Beacon and to connect with other people through meaningful activity has been very well received and of benefit to all. In the second half of the year following the resignation of a connector, the charity was successful in recruiting another connector and was able to increase the overall hours of the contract with Wellbeing Exeter at the same time. The connectors were also able to offer supported activities at the Beacon for people to take part in, namely a walking group, a gardening project with associated cookery lessons of the grown produce. This has been held up as an exemplar of good practice and has clearly demonstrated the development of meaningful relationships between connectees, reducing social isolation and creating opportunities for real friendship and connection.

During the year, a CCTV set up was commissioned and installed to improve the overall security of the building with accompanying data and surveillance policy and procedures. A new gas heating boiler had to be purchased due to the malfunction of the older one and the charity was grateful for the financial support towards the installation costs by the local council. Again, the charity and the Beacon continues to be well served by local volunteers in all aspects of the maintenance and running of the services. Our volunteers have continually maintained their support for the centre throughout these uncertain times and are a real credit to the charity in all their hard work and efforts. A new on line training package, in partnership with our local linked church, was purchased to enable staff and volunteers to receive good quality training in all key aspects in support of their roles.

This again has been a very challenging year for the charity, especially coming out of the covid pandemic and the challenging economic climate which we all face coupled with the uncertainty of how people and hirers would respond to these challenging times. However, over the year we have seen people continue to return back to the Beacon, new hirers commencing their activities and new partnerships between various organisations still being formed. The trustees and the Beacon management team believe that we continue to hold a solid foundation in order to respond to the challenging times still ahead of us and we are in a strong position to continue to move forward, to plan well for the future, to develop and shape the Beacon as a thriving community centre for the local community and to also look at other opportunities for the charity to meet the needs of the local community.

ISCA COMMUNITY ENTERPRISES

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31ST MARCH 2023

Financial Review

The charity made a net surplus in the year of £18,810 (2022 – surplus £24,704). Total income increased by 21% compared to the previous year with increases in all income categories.

Total expenditure increased by 34% compared to the previous year with increases across all expenditure categories.

Net current assets at the year-end totalled £82,064 with £11,887 held in restricted funds. Fixed Assets at the year-end totalled £11,878. Total funds therefore amounted to £93,942.

Reserves Policy

At the year-end, the charity's reserves totalled £70,177 (net current assets less restricted funds). The Trustees aim to maintain free reserves in unrestricted funds to primarily cover the significant costs due to a complete closure of the community centre. This would include six months of staff salary costs at £34,300 and the financial payment of repaying back the occupational licence costs to two long term hirers of £11,000.

In addition, the trustees need to hold free reserves for any major property repairs and any urgent significant maintenance costs. It is expected a new floor for the main hall will need to be laid (circa £7500). Work will also be undertaken in the coming year for a comprehensive review of all maintenance and building/equipment assets which may realise significant costs for the centre and priority purchase decisions to be made. Therefore, a sum of £10 -15,000 is reasonable to allocate within our unrestricted reserves for this repair and maintenance expenditure.

The Trustees are aware that, as a result of the current economic backdrop and increasing costs, there will be significant on-going pressures on our free reserves. This is coupled with the potential impact of the current economic climate on hirers and their possible intention or not, of commitment to hiring of space and rooms. It is expected in the current year, that the charity may see a reduction in three significant hirers (approximately £15,000 income) which may not be fully compensated for by new hirers coming in. This would result in reduced hiring income for the charity and the centre not being able to offer the range of activities which it is known by the local community. The Trustees will need to maintain its flexibility and prudence within this very challenging environment and continue to monitor its finances in the year ahead. (net current assets less restricted funds).

The report was approved by the Trustees on 27.11.2023 and signed on their behalf by:


Trustees

STEPHEN HUDSON
Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ISCA COMMUNITY ENTERPRISES**

I report on the accounts of the charitable incorporated association for the year ended 31 March 2023, which are set out on pages 7 to 16.

Responsibilities and basis of report

As trustees of the CIO, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr M Cronin MAAT FCIE
Bowhill Bookkeeping Services
172 Newman Road
EXETER
EX4 1PQ

Mark Cronin

Date *4th December 2023*

ISCA COMMUNITY ENTERPRISES
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
INCOME FROM:							
Donations and legacies	12	11,288	16,151	27,439	9,745	6,061	15,806
Charitable activities	13	76,840	34,700	111,540	58,509	40,114	98,623
Other Income		-	-	-	65	-	65
TOTAL		88,128	50,851	138,979	68,319	46,175	114,494
EXPENDITURE ON:							
Charitable activities	14	72,197	47,972	120,169	46,978	42,812	89,790
TOTAL		72,197	47,972	120,169	46,978	42,812	89,790
NET INCOME/(EXPENDITURE)		15,931	2,879	18,810	21,341	3,363	24,704
TRANSFERS BETWEEN FUNDS		3,875	(3,875)	-	(104)	104	-
NET MOVEMENT IN FUNDS		19,806	(996)	18,810	21,237	3,467	24,704
RECONCILIATION OF FUNDS:							
TOTAL FUNDS BROUGHT FORWARD		62,249	12,883	75,132	41,012	9,416	50,428
TOTAL FUNDS CARRIED FORWARD		82,055	11,887	93,942	62,249	12,883	75,132

ISCA COMMUNITY ENTERPRISES

BALANCE SHEET

AS AT 31ST MARCH 2023

	Note	£	At 31 st March 2023 £	At 31 st March 2022 £
FIXED ASSETS:				
Tangible assets	2		11,878	6,795
CURRENT ASSETS:				
Debtors	3	6,132		1,299
Cash at bank and in hand		95,237		75,908
		101,369		77,207
LIABILITIES:				
Creditors: Amounts falling due within one year	4	(19,305)		(8,870)
NET CURRENT ASSETS			82,064	68,337
TOTAL NET ASSETS			93,942	75,132
THE FUNDS OF THE CHARITY:				
Restricted Income Funds	5		11,887	12,883
Unrestricted Funds			82,055	62,249
TOTAL CHARITY FUNDS			93,942	75,132

The notes on pages 9-16 form an integral part of these accounts.

These accounts were approved by the trustees on 27.11.2023 and signed on their behalf by:

S. Hudson
Trustees

STEPHEN HUDSON
Chair of Trustees

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The financial statements have been prepared with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011 and 2022 amendments.

Isca Community Enterprises meets the definition of a public benefit entity under FRS 102.

b) Tangible Fixed Assets

The charity owns various items of audio-visual, computer equipment, kitchen equipment and furniture all of which has been depreciated at a rate of 20% on a straight-line basis. All equipment is capitalised when the amount exceeds £500.

c) Debtors

Debtors are measured on initial recognition at the settlement amount after any discounts. Prepayments are valued at the amount prepaid net of any trade discounts due.

d) Cash at bank

Cash at bank includes short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

e) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

f) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.

Donations are recognised when received by or on behalf of the charity.

Grant income is credited in the period in which it is receivable and any amounts relating to future periods are shown under creditors.

Rental income from the rental of the community centre is accounted for on a receivable basis.

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES (continued)

g) Donated Services

Isca Christian Fellowship Trust have seconded the development leader for the CIO. He is employed by Isca Christian Fellowship Trust to lead and manage the work of the CIO and works for 7.5 hours per week for the CIO. His employment costs have been proportioned accordingly and total £7,894.

In addition, Isca Christian Fellowship Trust provided 4,005 unpaid volunteer hours in the year. The hours provided by the volunteers are not included in the financial statements as it is difficult to place a reliable amount of the time provided. The value of volunteer contribution is described in the trustees' report.

h) Expenditure

Expenditure is included on an accruals basis.

Charitable activities are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

i) Fund Accounting

Funds held by the charity are:

Unrestricted Income Funds

These are funds that are not subject to any restrictions regarding their use and are available for application within the charitable objects for the general purposes of the charity.

Restricted Income Funds

These are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for specific purposes.

j) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k) Going concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2023

2. TANGIBLE FIXED ASSETS

	Plant & Machinery £
COST	
At 1st April 2022	16,073
Additions in the year	10,372
At 31st March 2023	26,445
DEPRECIATION	
At 1 st April 2022	9,278
Charge for the year	5,289
At 31st March 2023	14,567
NET BOOK VALUE	
At 31st March 2023	11,878
At 31 st March 2022	6,795

3. DEBTORS

	2023 £	2022 £
Other Debtors	4,571	94
Prepayments	1,561	1,205
	6,132	1,299

4. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
PAYE/National Insurance	618	509
Other Creditors	1,966	1,140
Accruals & Deferred Income	16,721	7,221
	19,305	8,870

ISCA COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2023

4. DEFERRED INCOME

	2023	2022
	£	£
Balance at 1 st April 2022	6,000	5,159
Amount released to incoming resources	(6,000)	(5,159)
Amount deferred in the year	15,334	6,000
Balance at 31 st March 2023	15,334	6,000

5. RESTRICTED FUNDS/TRANSFERS BETWEEN FUNDS – CURRENT YEAR

	Fund Balances B/Forward	Income	Expenditure	Transfers between Funds	Fund Balances C/Forward
	£	£	£	£	£
Devon County Council (Floodworks)	3,952	-	-	-	3,952
Exeter City Council (Wellbeing)	380	-	(380)	-	-
Devon Comm Fund (Wellbeing)	8,551	33,700	(39,971)	-	2,280
DCF Comm Connectors (Wellbeing)	-	1,200	(83)	-	1,117
Devon Comm Fund (Household Support)	-	6,000	(5,498)	(502)	-
Exeter City Council (FUNDAYS)	-	550	(1,077)	527	-
Exeter Comm Initiatives (Digital inclusion)	-	4,250	-	-	4,250
Exeter City Council (Boiler)	-	3,500	-	(3,500)	-
Exeter City Council (Warm Rooms)	-	500	(500)	-	-
Exeter City Council (Sports Equipment)	-	751	(463)	-	288
Bike Show	-	400	-	(400)	-
Total Funds	12,883	50,851	(47,972)	(3,875)	11,887

ANALYSIS OF FUNDS

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Fixed Assets	-	11,878	11,878
Current Assets	25,660	75,709	101,369
Liabilities: Due within one year	(13,773)	(5,532)	(19,305)
Net Assets	11,887	82,055	93,942

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2023

5. RESTRICTED FUNDS/TRANSFERS BETWEEN FUNDS CURRENT YEAR (continued)

The various grants received in the year have all been spent on the development of the Beacon Centre. Some expenditure has exceeded the grant given and a transfer from the unrestricted fund has therefore been made. Balances carried forward will be spent in the current and future years.

The grant from Devon County Council for £3,952 has been carried forward to this financial year to be spent to prevent the risk of flooding for the centre. The grants from Devon Community Foundation are being used for the delivery of a project in partnership with Wellbeing Exeter providing community support in the Beacon Heath area of Exeter. Further grant funding will follow in the current financial year. The grant from Exeter Community Initiatives (Digital Inclusion) is to support the purchase of computer equipment for Beacon Heath residents and users of the Beacon Centre.

5a. RESTRICTED FUNDS – PREVIOUS YEAR

	Fund Balances B/Forward	Income	Expenditure	Transfers To Unrestricted Funds	Fund Balances C/Forward
	£	£	£	£	£
Amory Trust	283	-	(283)	-	-
Exeter Board Community	333	-	(333)	-	-
Devon County Council (Comp & Phones)	509	-	(509)	-	-
Liberty/Live West (Freezer & Food supp)	500	-	(500)	-	-
Devon County Council (Floodworks)	3,952	-	-	-	3,952
Exeter City Council (Wellbeing)	700	-	(320)	-	380
Devon Comm Found (Wellbeing)	3,139	40,114	(34,702)	-	8,551
Devon County Council (Gas Heating)	-	1,061	(1,165)	104	-
Exeter City Council (Comm Build Fund)	-	5,000	(5,000)	-	-
Total Funds	9,416	46,175	(42,812)	104	12,883

ANALYSIS OF FUNDS

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Fixed Assets	-	6,795	6,795
Current Assets	13,302	63,905	77,207
Liabilities: Due within one year	(419)	(8,451)	(8,870)
Net Assets	12,883	62,249	75,132

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2023

6. EMPLOYMENT COSTS

Employment costs totalled £68,684 in the year (2022 - £54,110). Gross salaries amounted to £67,781. Employers' national insurance totalled £3,667 which was covered by the employment allowance and employer pension costs totalled £903.

There were no employees with remuneration above £60,000. The average number of employees for the year was 2.86 (2022- 2.6).

The development leader for the CIO is paid by Isca Christian Fellowship Trust as detailed in note 8 below.

7. TRUSTEES' REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the CIO was paid or is payable for the year to any Trustee or to any other person or persons known to be connected to any of the Trustees.

There were no trustee expenses paid for the year ended 31st March 2023, nor for the year ended 31st March 2022.

8. RELATED PARTY TRANSACTIONS

The charity has a close working relationship with Isca Church (charity no 1195785). They appoint the trustees of Isca Community Enterprises and cover the employment costs of the development leader as stated in note 1(g) on page 10. The charitable Trust has its own board of trustees. Val Hudson, wife of chair of trustees, Steve Hudson serves as chair for the charitable Trust.

9. OPERATING LEASES

As from 16th May 2019, the CIO held a long-term lease on Pendragon House with Devon County Council. This for a period of 99 years at a rent of £1 per annum.

The Solar Energy Company, 'Exeter Community Energy Limited' have paid for and installed solar panels in the Beacon Centre at no cost to the charity. A 20-year lease has also been agreed alongside Devon County Council for the provision of electricity to the Beacon.

10. ACCOUNTING AND INDEPENDENT EXAMINATION

£1,360 was paid for preparing the charity's year-end financial statements and independent examination.

11. OUTSTANDING GUARANTEES

The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at the period end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2023

		Year to 31 st March 2023		Year to 31 st March 2022			
		Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
12. INCOME FROM:							
Donations and Legacies							
Donations		11,288	600	11,888	8,745	-	8,745
Grants		-	15,551	15,551	1,000	6,061	7,061
		<u>11,288</u>	<u>16,151</u>	<u>27,439</u>	<u>9,745</u>	<u>6,061</u>	<u>15,806</u>
13. Charitable activities							
Grants		-	34,700	34,700	-	40,114	40,114
Community Centre Rental		73,550	-	73,550	56,052	-	56,052
Community Centre recharge of Expenses and Utilities		3,290	-	3,290	2,457	-	2,457
		<u>76,840</u>	<u>34,700</u>	<u>111,540</u>	<u>58,509</u>	<u>40,114</u>	<u>98,623</u>

ISCA COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2023

		Year to 31 st March 2023			Year to 31 st March 2022		
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
EXPENDITURE ON:							
14.							

Accounts

ISCA COMMUNITY ENTERPRISES
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

ISCA COMMUNITY ENTERPRISES
FOR THE YEAR ENDED 31ST MARCH 2022

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ISCA COMMUNITY ENTERPRISES
CHARITY INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2022

CHARITY NAME: Isca Community Enterprises

REGISTERED CHARITY NUMBER: 1161023

ADDRESS:
Pendragon House
The Beacon
Beacon Lane
Exeter
Devon
EX4 8LZ

CURRENT TRUSTEES:
Steve Hudson (Chairman)
Jan Pearkes (Treasurer)
Martin Chan
Christopher Cranston
Alison Fletcher
Susan Pike
Wendy Robinson

INDEPENDENT EXAMINER:
Mr M B J Cronin MAAT FCIE
Bowhill Bookkeeping Services
172 Newman Road
EXETER
EX4 1PQ

ISCA COMMUNITY ENTERPRISES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2022

The trustees present their report together with the financial statements for the year ended 31st March 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 9 and 10 and comply with the charity's constitution, the Charities Act 2011, the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Structure, Governance and Management

Isca Community Enterprises is a Charitable Incorporated Organisation (CIO) which is governed by an 'Foundation' model Constitution registered on 23rd March 2015 and amended on 30th September 2018. The charity was registered with the Charity Commission on 23rd March 2015.

Isca Community Enterprises is currently governed by a board comprising five trustees. Apart from the first charity trustees, the leadership team of Isca Church or its successor ("the appointing body") will appoint as many trustees as it chooses. Any appointment must be made at a meeting held according to the ordinary practice of the appointing body. In selecting the individuals for appointment as appointed charity trustees, the appointing body must have regard to the skills, knowledge and experience needed for the effective administration of the charity. Upon request from the current trustees the appointing body will provide names of at least two persons or trustees to consider. Each appointment must be for a term of three years.

The appointment will be effective from the later of:

- (i) The date of the vacancy; and
- (ii) The date on which the charity trustees or their secretary or clerk are informed of the appointment.

The person appointed need not be a member of the appointing body. A trustee appointed by the appointing body has the same duty under clause 9 (1) of the charity's constitution as the charity trustees to act in the way he or she decides in good faith would be most likely to further the purposes of the charity.

The trustees who served during the year and up to the date the report was approved are as follows:

Steve Hudson (Chairman)	Alison Fletcher (appointed 12 th April 2021)
Jan Pearkes (Treasurer)	Sue Pike (appointed 14 th June 2021)
Martin Chan	Wendy Robinson (appointed 12 th April 2021)
Chris Cranston	

Objectives and Activities

The objects of the CIO are as follows:

To further or benefit the residential community of Exeter, Devon, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide activities and facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for both the local community and globally.

To provide such activities and to establish or secure the establishment of a community centre or centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.

In furtherance of the objects, the foundation shall operate with Christian values.

ISCA COMMUNITY ENTERPRISES

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31ST MARCH 2022

Public Benefit

The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011. The trustees are satisfied that the charity's activities as described in this report meet the public benefit purposes of the advancement of community development.

Main achievements during the year

This year the trustees continued their main charitable activity of the operational management of Pendragon House in Beacon Heath, Exeter. In particular, the charity (Isca CE) has continued in its primary objective in running the community centre based at Pendragon House, commonly known as 'The Beacon'.

The overall strategic aim of The Beacon is to serve the local people of Beacon Heath with a variety of activities that promote education, well-being and community cohesion. The main people groups we serve are children and their families, teenagers, and people aged 55+ within the local area. We also place great emphasis on offering a positive environment for volunteers to work at the centre in many different ways, in particular we support some volunteers who themselves have their own specific health and learning needs and they contribute as equals to the running of the centre.

Since the outbreak of covid, the Beacon, as a community centre has had to respond to the changing needs of the local population and build on the type of activities which it offers and to further develop partnerships with local agencies and groups as a result of the pandemic.

Two main providers of service have occupied space again at the Beacon during this last year. Exeter Foodbank have carried on with their free food supply to people and have continued with their licence agreement to permanently occupy a room at the Beacon and at the same time expanded the foodbank service and increased the times available for people to access free food. The Beacon has also continued to offer space to the local acute hospital under a licence agreement in the provision of ante-natal and post-natal clinics by registered midwives, which is greatly valued by local women and their families. The midwifery teams have increased their space at the Beacon to accommodate further teams across the city and runs every weekday.

These two longer terms 'licence of occupation' agreements have helped to give some good financial stability to the charity during this year and as our regular hirers have started to come back to the Beacon following the covid lockdown periods. Some of the main hirers over the last year have been 'support groups' and educational groups. For example, Devon County Council supervised contact for families needing support has increased considerably and an educational group has used the Beacon significantly more as it's previous access to cafes and public spaces were significantly reduced.

The Beacon has continued to be a base for vulnerable people and still runs its own Wellbeing Groups every week and the centre ran a low key café especially during harsher lockdown controls for people most isolated in their communities. As the year progressed and lockdown restrictions eased, the very popular weekly 'drop in' for the community commenced again, providing another opportunity to connect and meet with others which has been invaluable to people's own health and wellbeing. An additional feature of the weekly community 'drop in' has been the provision of soup and hot food which has been really welcomed by people attending. Special family fun days were also held over the summer holidays offering activities and hot food for local families. The 'drop in' also attracted a number of different groups who provided a range of support and help to people on a regular basis, for example, free second-hand clothes to choose from, home energy advice, a hair dresser offering free haircuts, support and advice on the use of mobile technology.

ISCA COMMUNITY ENTERPRISES

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31ST MARCH 2022

Main achievements during the year (continued)

A significant partnership was set up at the start of the year in providing a weekly after school 'study club' for pupils from the local secondary school, which is next door to the Beacon. This was a partnership between the school, the local Rotary club (who provided several electronic tablets) the local church (who provided volunteers) and hosted at the Beacon in supporting specific pupils when schools began to open again after lockdown and who needed extra support in a different environment, in order to carry out their homework and other learning activities. This has been very successful; the pupils have enjoyed it and has continued throughout the year and is a great example of partnership working between organisations as we all respond and adapt to the changing environment following the covid pandemic.

The community connectors, who are employed by the charity through a contract with the city council, continued with their important work in engaging with people offering support and help to individuals struggling with their own wellbeing and who are often socially isolated. The ability for the connectors to bring people to the activities and groups at the Beacon and to connect with other people through meaningful activity has been very well received and of benefit to all.

The Beacon building itself is well served by a dedicated team of volunteers who ensure the internal decoration and outside spaces are well looked after and this year we were very grateful to have all the toilet facilities upgraded by a local housing association who offered their workforce and materials free of charge to the centre which was most appreciated by everyone. This is another great example of partnerships working both for and in the local community for the benefit of local people.

Several financial grants have been applied for and have been successful in supporting the upkeep of the centre and the running of different activities. The gradual increase of hirers and new hirers throughout the year has been most welcomed in term of revenue alongside the permanent occupiers of space as outlined above. At the start of the year a new post was trialled in supporting the centre manager as an administrator. This post was successful and a permanent post of 15 hours per week was appointed in late February 2022 both in operational support and with the wider charity.

This again has been a very challenging year for the charity, particularly in responding to the covid pandemic and trying to meet the needs of local people wherever we can. However, over the year we have seen people gradually coming back to the Beacon, new hirers commencing their activities and new partnerships between various organisations being formed. The trustees and the Beacon management team, believe that we have a solid foundation to respond to the challenging times ahead and are in a stronger position to move forward and to plan well for the future in continuing to develop and shape the Beacon as a thriving community centre for the local community.

Covid 19 Statement

Over the last twelve months and during different lockdown impacts, the Beacon has responded accordingly to the various limitations. Activities which have taken place have been fully risk assessed by the manager for covid safety compliance. Advice has always been obtained by the local environmental health officer as appropriate and extra cleaning has been provided by a professional cleaning service as required. The centre manager has not been furloughed for any period over the last year.

ISCA COMMUNITY ENTERPRISES

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31ST MARCH 2022

Financial Review

The charity made a net surplus in the year of £24,704 (2021 – surplus £27,881). Total income increased by 17% compared to the previous year with most of this increase being from rental income which increased by 84%.

Total expenditure increased by 28% compared to the previous year. Employment costs increased by 57% with an increase in staffing.

Net current assets at the year-end totalled £68,337 with £12,883 held in restricted funds. Fixed Assets at the year-end totalled £6,795. Total funds therefore amounted to £75,132.

Reserves Policy

At the year-end, the charity's reserves totalled £55,454 (net current assets less restricted funds). The Trustees aim to maintain free reserves in unrestricted funds to primarily cover the significant costs due to a complete closure of the community centre. This would include six months of staff salary costs at £27,000 and the financial payment of repaying back the occupational licence costs to two long term hirers of £10,000.

In addition, the trustees need to hold free reserves for any major property repairs and any urgent significant maintenance costs, for example, a new gas central heating boiler would cost approximately £10,000. Therefore, a sum of £15,000 is reasonable to allocate within our unrestricted reserves for this repair and maintenance expenditure.

The Trustees are aware that, as a result of the current economic backdrop and increasing utility charges in particular for gas and electricity, there will be significant on-going pressures on our free reserves. This is coupled with the additional pressure of hirers possibly not being able to hire space at the community centre due to their own cost pressures. This will result in reduced hiring income for the charity and the centre not being able to offer the range of activities which it is known by the local community. The Trustees will need to maintain its flexibility and prudence within this very challenging environment and continue to monitor its finances in the year ahead.

The report was approved by the Trustees on 14th November 2022 and signed on their behalf by:


Trustees

STEPHEN HUDSON
(Chair Trustees)

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ISCA COMMUNITY ENTERPRISES**

I report on the accounts of the charitable incorporated association for the year ended 31 March 2022, which are set out on pages 7 to 16.

Responsibilities and basis of report

As trustees of the CIO, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr M Cronin MAAT FCIE
Bowhill Bookkeeping Services
172 Newman Road
EXETER
EX4 1PQ

Martha Cronin

Date

12th December 2022

ISCA COMMUNITY ENTERPRISES

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
INCOME FROM:							
Donations and legacies	12	9,745	6,061	15,806	35,356	13,765	49,121
Charitable activities	13	58,509	40,114	98,623	32,318	16,350	48,668
Other Income	65	65	-	65	-	-	-
TOTAL		68,319	46,175	114,494	67,674	30,115	97,789
EXPENDITURE ON:							
Charitable activities	14	46,978	42,812	89,790	49,208	20,700	69,908
TOTAL		46,978	42,812	89,790	49,208	20,700	69,908
NET INCOME/(EXPENDITURE)		21,341	3,363	24,704	18,466	9,415	27,881
TRANSFERS BETWEEN FUNDS		(104)	104	-	5,014	(5,014)	-
NET MOVEMENT IN FUNDS		21,237	3,467	24,704	23,480	4,401	27,881
RECONCILIATION OF FUNDS:							
TOTAL FUNDS BROUGHT FORWARD		41,012	9,416	50,428	17,532	5,015	22,547
TOTAL FUNDS CARRIED FORWARD		62,249	12,883	75,132	41,012	9,416	50,428

ISCA COMMUNITY ENTERPRISES

BALANCE SHEET

AS AT 31ST MARCH 2022

	Note		At 31 st March 2022	At 31 st March 2021
		£	£	£
FIXED ASSETS:				
Tangible assets	2		6,795	8,767
CURRENT ASSETS:				
Debtors	3	1,299	5,394	
Cash at bank and in hand		75,909	44,083	
		<u>77,207</u>	<u>49,477</u>	
LIABILITIES:				
Creditors: Amounts falling due within one year	4	(8,870)	(7,816)	
NET CURRENT ASSETS			<u>68,337</u>	<u>41,661</u>
TOTAL NET ASSETS			<u>75,132</u>	<u>50,428</u>
THE FUNDS OF THE CHARITY:				
Restricted Income Funds	5	12,883	9,416	
Unrestricted Funds		62,249	41,012	
TOTAL CHARITY FUNDS			<u>75,132</u>	<u>50,428</u>

The notes on pages 9-16 form an integral part of these accounts.

These accounts were approved by the trustees on 14th November 2022 and signed on their behalf by:

S. Hudson
Trustees

STEPHEN HUDSON
(Chairman Trustees)

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The financial statements have been prepared with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011.

Isca Community Enterprises meets the definition of a public benefit entity under FRS 102.

b) Tangible Fixed Assets

The charity owns various items of audio-visual, computer equipment, kitchen equipment and furniture all of which has been depreciated at a rate of 20% on a straight-line basis. All equipment is capitalised when the amount exceeds £500.

c) Debtors

Debtors are measured on initial recognition at the settlement amount after any discounts. Prepayments are valued at the amount prepaid net of any trade discounts due.

d) Cash at bank

Cash at bank includes short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

e) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

f) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.

Donations are recognised when received by or on behalf of the charity.

Grant income is credited in the period in which it is receivable and any amounts relating to future periods are shown under creditors.

Rental income from the rental of the community centre is accounted for on a receivable basis.

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES (continued)

g) Donated Services

Isca Christian Fellowship Trust have seconded the development leader for the CIO. He is employed by Isca Christian Fellowship Trust to lead and manage the work of the CIO and works for 7.5 hours per week for the CIO. His employment costs have been proportioned accordingly and total £7,504.

In addition, Isca Christian Fellowship Trust provided 4,095 unpaid volunteer hours in the year. The hours provided by the volunteers are not included in the financial statements as it is difficult to place a reliable amount of the time provided. The value of volunteer contribution is described in the trustees' report.

h) Expenditure

Expenditure is included on an accruals basis.

Charitable activities are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

i) Fund Accounting

Funds held by the charity are:

Unrestricted Income Funds

These are funds that are not subject to any restrictions regarding their use and are available for application within the charitable objects for the general purposes of the charity.

Restricted Income Funds

These are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for specific purposes.

j) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k) Going concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2022

2. TANGIBLE FIXED ASSETS

	Plant & Machinery £
COST	
At 1st April 2021	14,830
Additions in the year	1,243
At 31st March 2022	16,073
DEPRECIATION	
At 1 st April 2021	6,063
Charge for the year	3,215
At 31st March 2022	9,278
NET BOOK VALUE	
At 31st March 2022	6,795
At 31 st March 2021	8,767

3. DEBTORS

	2022 £	2021 £
Other Debtors	94	4,502
Prepayments	1,205	892
	1,299	5,394

4. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
PAYE/National Insurance	509	291
Other Creditors	1,140	534
Accruals & Deferred Income	7,221	6,991
	8,870	7,816

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2022

4. DEFERRED GRANT INCOME

	2022 £	2021 £
Balance at 1 st April 2021	5,159	-
Amount released to incoming resources	(5,159)	-
Amount deferred in the year	6,000	5,159
Balance at 31 st March 2022	6,000	5,159

5. RESTRICTED FUNDS/TRANSFERS BETWEEN FUNDS – CURRENT YEAR

	Fund Balances B/Forward £	Income £	Expenditure £	Transfers To Unrestricted Funds £	Fund Balances C/Forward £
Amory Trust	283	-	(283)	-	-
Exeter Board Community	333	-	(333)	-	-
Devon County Council (Comp & Phones)	509	-	(509)	-	-
Liberty/Live West (Freezer & Food supp)	500	-	(500)	-	-
Devon County Council (Floodworks)	3,952	-	-	-	3,952
Exeter City Council (Wellbeing)	700	-	(320)	-	380
Devon Comm Found (Wellbeing)	3,139	40,114	(34,702)	-	8,551
Devon County Council (Gas Heating)	-	1,061	(1,165)	104	-
Exeter City Council (Comm Build Fund)	-	5,000	(5,000)	-	-
Total Funds	9,416	46,175	(42,812)	104	12,883

ANALYSIS OF FUNDS

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Fixed Assets	-	6,795	6,795
Current Assets	13,302	63,905	77,207
Liabilities: Due within one year	(419)	(8,451)	(8,870)
Net Assets	12,883	62,249	75,132

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2022

5. RESTRICTED FUNDS/TRANSFERS BETWEEN FUNDS CURRENT YEAR (continued)

The various grants received in the year have all been spent on the development of the Beacon Centre. Some expenditure has exceeded the grant given and a transfer from the unrestricted fund has therefore been made.

Balances carried forward will be spent in the current and future years. The grant from Devon County Council for £3,952 has been carried forward to this financial year to be spent to prevent the risk of flooding for the centre. The grant from Devon Community Foundation is being used for the delivery of a project in partnership with Wellbeing Exeter providing community support in the Beacon Heath area of Exeter. Further grant funding will follow in the current financial year.

5a. RESTRICTED FUNDS – PREVIOUS YEAR

	Fund Balances B/Forward	Income	Expenditure	Transfers To Unrestricted Funds	Fund Balances C/Forward
	£	£	£	£	£
Amory Trust	283	-	-	-	283
Exeter Board Community	582	-	-	(249)	333
Devon County Council (Comp & Phones)	198	1,170	(253)	(606)	509
Liberty/Live West (Freezer & Food supp)	-	1,000	(572)	72	500
Devon County Council (Floodworks)	3,952	-	-	-	3,952
Exeter City Council (Laptop)	-	500	-	(500)	-
Rotary Club (Chairs)	-	1,500	-	(1,500)	-
Devon County Council (Heating)	-	7,045	(7,153)	108	-
Devon County Council (Furniture)	-	1,850	(196)	(1,654)	-
Exeter City Council (Wellbeing)	-	700	-	-	700
Devon Comm Found (Wellbeing)	-	16,350	(12,526)	(685)	3,139
Total Funds	5,015	30,115	(20,700)	(5,014)	9,416

ANALYSIS OF FUNDS

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Fixed Assets	-	8,767	8,767
Current Assets	14,575	34,902	49,477
Liabilities: Due within one year	(5,159)	(2,657)	(7,816)
Net Assets	9,416	41,012	50,428

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2022

6. EMPLOYMENT COSTS

Employment costs totalled £54,110 in the year (2021 - £34,413). Gross salaries amounted to £54,304. Employers' national insurance totalled £2,685 which was covered by the employment allowance and employer pension costs totalled £818. A further £1,012 in historic employment allowance was reclaimed in the year.

There were no employees with remuneration above £60,000. The average number of employees for the year was 2.6 (2021– 2.5).

The development leader for the CIO is paid by Isca Christian Fellowship Trust as detailed in note 8 below.

7. TRUSTEES' REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the CIO was paid or is payable for the year to any Trustee or to any other person or persons known to be connected to any of the Trustees.

There were no trustee expenses paid for the year ended 31st March 2022, nor for the year ended 31st March 2021.

8. RELATED PARTY TRANSACTIONS

The charity has a close working relationship with Isca Christian Fellowship Trust (charity no 285380), a charitable trust. They appoint the trustees of the CIO and cover the employment costs of the development leader as stated in note 1(g) on page 10. The charitable Trust has its own board of trustees. Jan Pearkes served as trustee for the CIO for the year and the Trust to 9th June 2021. Val Hudson, wife of chair of trustees, Steve Hudson also serves as chair for the charitable Trust.

9. OPERATING LEASES

As from 16th May 2019, the CIO held a long-term lease on Pendragon House with Devon County Council. This for a period of 99 years at a rent of £1 per annum.

The Solar Energy Company, 'Exeter Community Energy Limited' have paid for and installed solar panels in the Beacon Centre at no cost to the charity. A 20-year lease has also been agreed alongside Devon County Council for the provision of electricity to the Beacon.

10. ACCOUNTING AND INDEPENDENT EXAMINATION

£1,100 was paid for preparing the charity's year-end financial statements and independent examination.

11. OUTSTANDING GUARANTEES

The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at the period end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

ISCA COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2022

	Year to 31 st March 2022			Year to 31 st March 2021		
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
12. INCOME FROM:						
Donations and Legacies						
Donations	8,745	-	8,745	7,862	-	7,862
Grants	1,000	6,061	7,061	27,494	13,765	41,259
	<u>9,745</u>	<u>6,061</u>	<u>15,806</u>	<u>35,356</u>	<u>13,765</u>	<u>49,121</u>
13. Charitable activities						
Grants	-	40,114	40,114	-	16,350	16,350
Community Centre Rental	56,052	-	56,052	30,363	-	30,363
Community Centre recharge of Expenses and Utilities	2,457	-	2,457	1,955	-	1,955
	<u>58,509</u>	<u>40,114</u>	<u>98,623</u>	<u>32,318</u>	<u>16,350</u>	<u>48,668</u>

ISCA COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2022

	Note	Year to 31 st March 2022			Year to 31 st March 2021		
		Unrestricted Funds	Restricted Funds	Total Funds 2022	Unrestricted Funds	Restricted Funds	Total Funds 2021
		£	£	£	£	£	£
EXPENDITURE ON:							
Charitable activities							
14. Community Centre: Events & Activities costs		1,196	2,746	3,942	154	-	154
Property costs		14,271	7,214	21,485	17,800	8,473	26,273
Employment costs	6	22,227	31,883	54,110	22,654	11,759	34,413
Office/General Administrative costs		4,855	884	5,739	3,649	468	4,117
Volunteer expenses		-	-	-	104	-	104
Accounting & Independent Examination	10	1,015	85	1,100	1,881	-	1,881
Bad Debts		199	-	199	-	-	-
Depreciation		3,215	-	3,215	2,966	-	2,966
		46,978	42,812	89,790	49,208	20,700	69,908

Accounts

ISCA COMMUNITY ENTERPRISES
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

ISCA COMMUNITY ENTERPRISES
FOR THE YEAR ENDED 31ST MARCH 2021

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ISCA COMMUNITY ENTERPRISES

CHARITY INFORMATION

FOR THE YEAR ENDED 31ST MARCH 2021

CHARITY NAME:

Isca Community Enterprises

REGISTERED CHARITY NUMBER:

1161023

ADDRESS:

Pendragon House
The Beacon
Beacon Lane
Exeter
Devon
EX4 8LZ

CURRENT TRUSTEES:

Stephen Hudson MBE (Chairman)
Janet Pearkes (Treasurer)
Christopher Cranston
Martin Chan
Alison Fletcher
Wendy Robinson
Susan Pike

INDEPENDENT EXAMINER:

Mr M B J Cronin MAAT FCIE
Bowhill Bookkeeping Services
172 Newman Road
EXETER
EX4 1PQ

ISCA COMMUNITY ENTERPRISES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2021

The trustees present their report together with the financial statements for the year ended 31st March 2021. The financial statements have been prepared in accordance with the accounting policies set out on pages 9 and 10 and comply with the charity's constitution, the Charities Act 2011, the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Structure, Governance and Management

Isca Community Enterprises is a Charitable Incorporated Organisation (CIO) which is governed by an 'Foundation' model Constitution registered on 23rd March 2015 and amended on 30th September 2018. The charity was registered with the Charity Commission on 23rd March 2015.

Isca Community Enterprises is currently governed by a board comprising seven trustees. Apart from the first charity trustees, the leadership team of Isca Church or its successor ("the appointing body") will appoint as many trustees as it chooses. Any appointment must be made at a meeting held according to the ordinary practice of the appointing body. In selecting the individuals for appointment as appointed charity trustees, the appointing body must have regard to the skills, knowledge and experience needed for the effective administration of the charity. Upon request from the current trustees the appointing body will provide names of at least two persons or trustees to consider. Each appointment must be for a term of three years.

The appointment will be effective from the later of:

- (i) The date of the vacancy; and
- (ii) The date on which the charity trustees or their secretary or clerk are informed of the appointment.

The person appointed need not be a member of the appointing body. A trustee appointed by the appointing body has the same duty under clause 9 (1) of the charity's constitution as the charity trustees to act in the way he or she decides in good faith would be most likely to further the purposes of the charity.

The trustees who served during the year and up to the date the report was approved are as follows:

Stephen Hudson (Chairman)	Alison Fletcher (appointed 12 th April 2021)
Janet Pearkes (Treasurer)	Susan Pike (appointed 14 th June 2021)
Martin Chan	Wendy Robinson (appointed 12 th April 2021)
Christopher Cranston	Richard Shelton (resigned 14 th Dec 2020)

Objectives and Activities

The objects of the CIO are as follows:

To further or benefit the residential community of Exeter, Devon, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide activities and facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for both the local community and globally.

To provide such activities and to establish or secure the establishment of a community centre or centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.

In furtherance of the objects, the foundation shall operate with Christian values.

ISCA COMMUNITY ENTERPRISES

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31ST MARCH 2021

Public Benefit

The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011. The trustees are satisfied that the charity's activities as described in this report meet the public benefit purposes of the advancement of community development.

Main achievements during the year

This year the trustees continued their main charitable activity of the operational management of Pendragon House in Beacon Heath, Exeter. In particular, the charity (Isca CE) has continued in its primary objective in running the community centre based at Pendragon House, commonly known as 'The Beacon'. This has been the first full operating year when Isca CE has occupied the whole of Pendragon House since the nursery left the premises in January 2020.

The overall strategic aim of The Beacon is to serve the local people of Beacon Heath with a variety of activities that promote education, well-being and community cohesion. The main people groups we serve are children and their families, teenagers, and people aged 55+ within the local area. We also place great emphasis on offering a positive environment for volunteers to work at the centre in many different ways, in particular we support some volunteers who themselves have their own specific health and learning needs and they contribute as equals to the running of the centre.

Due to the outbreak of coronavirus and implementation of the resulting government lockdown procedures, the Beacon Centre had to close its doors and activities on March 17th 2020. Following the closure, the charity and centre manager and volunteers were instrumental in forming a support group in the local community, particularly covering Beacon Heath and Wipton communities. The setting up of this group was fully aligned with the charitable objectives. Volunteers were recruited to support vulnerable people with help such as shopping, prescription pickups, welfare checks and telephone calls for example. A partnership between the local primary schools and secondary schools with the support group, alongside local elected councillors and wellbeing officers, has enabled a coordinated community response to the pandemic. Several grants have been applied for and have been successful in supporting both the upkeep of the centre and for the newly formed support group. The centre manager was not furloughed during the lockdown period as they played a full part in the coordination of the support group. This support group has remained in place throughout the whole year and at the start of the pandemic many volunteers (approximately 100) were recruited and provided a much needed service to vulnerable people living in their own homes. The covid support group volunteers also linked in with two local primary schools and a secondary school in delivering 'breakfast boxes' to local families for children who were unable to access their school provision in the earlier stages of lockdown. As the year went on, there was less demand for the support group services as other support options in the locality were available for people to access, however, the group is still 'open' and can respond to individual requests as required.

A key development of local groups working together during the pandemic was the setting up of the 'Hot Food Project' which gave out hot food to named families across the city of Exeter during the pandemic, particularly over the summer and Christmas holiday periods. The Beacon was one of four main kitchens where hot food was prepared and delivered to local people throughout the week.

During the year, most of the usual activities and hiring of rooms and space at the Beacon has been significantly curtailed due to the impacts of lockdown and Government directives on who and who cannot safely access the centre. Two main providers of service, in accordance with covid safe guidelines, have occupied space at the Beacon over the last twelve months. Exeter Foodbank continued with their free food supply to people, and the charity negotiated a twelve month licence agreement to permanently occupy a room at the Beacon, which is hoped will develop the range of services provided by Exeter Foodbank.

During this time, the Beacon was also approached by the local acute hospital in Exeter in June, who were requiring space to offer a venue to provide ante-natal and post-natal clinics by registered midwives as an alternative to the main acute hospital during the pandemic.

ISCA COMMUNITY ENTERPRISES

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31ST MARCH 2021

Main achievements during the year (continued)

This has been achieved and was so successful that a two year licence agreement has now been agreed and signed to provide these important clinical services at the Beacon and runs every weekday from Monday to Friday each week. Local women and families have really appreciated this service and this is a great example of developing local services in partnership with other agencies.

These two longer terms 'licence of occupation' agreements have helped to give some good financial stability to the charity during this challenging year as our regular hiring income has been significantly curtailed. Most of our regular groups and activities were stopped and are gradually now recommencing as we come out of lockdown. The continuation of the Beacon's own health & wellbeing groups throughout lockdown has certainly helped individuals during this very challenging time and the opportunity to still connect and meet with others has been invaluable to peoples own health and well-being.

A major and significant development for the charity has involved the recruitment and employment in November 2020 of two part time workers called Community Connectors. These workers are part of a city-wide programme called 'WellBeing Exeter' under the responsibility of the city council, who engage with individuals that are referred by local GP practices. This is also known as 'social prescribing' and provides an alternative way of engaging with people and connecting them with different groups or activities to improve their health and wellbeing. This is an 18-month programme and consequently the connectors are employed on a fixed term contract until June 2022. Much of their work has been carried over the telephone over the lockdown period but it is hoped that more face to face engagement will take place as lockdown pressures reduce. These appointments are very significant for Isca CE as the charity takes on new responsibilities and services which are not so Beacon focussed and further the objectives of the charity in new and exciting ways.

In November 2020, the charity also took on the appointment of a part time operational assistant for six months to support the centre manager in a variety of operational tasks and to support the development of policies and procedures.

This has been a very challenging year for the charity but the trustees and the Beacon management team, firmly believe that we are in a stronger position to move forward and to plan well for the future. As part of increasing the readiness and resilience of the charity as we hopefully move out of the pandemic, 3 new charity trustees have been appointed, so the charity now has a total of 7 trustees. Now having the occupation of the whole Pendragon House gives us more opportunities to further develop and shape the Beacon as a thriving community centre for the local community.

Covid 19 Statement

Due to the outbreak of coronavirus and implementation of the resulting lockdown procedures, as outlined by the government at the time, the Beacon Centre had to close its doors and activities on March 17th 2020. Over the last twelve months and during different lockdown procedures, the Beacon has significantly had to curtail its hiring activities. Any limited activities which have taken place have been fully risk assessed by the manager for covid safety compliance. Advice has always been obtained by the local environmental health officer as required. The centre manager has not been furloughed for any period over the last year.

ISCA COMMUNITY ENTERPRISES

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31ST MARCH 2021

Financial Review

The charity made a net surplus in the year of £27,881 (2020 – surplus £3,684). Total income increased by 55% compared to the previous year with most of this increase from grants. Rental income increased by 15%.

Total expenditure increased by 18% compared to the previous year. Employment costs increased by 78% compared to the previous year with 3 new part-time employees added to staff – 2 of whom are being employed as community connectors supported by the grant from Devon Community Foundation (Wellbeing Project). There has been an increase in expenditure for equipment and repairs to the Beacon Centre compared to 2019. However, due to less use of the centre due to the Covid 19 pandemic, less costs have been incurred in relation to the events and activities of the centre, water rates and heat & light.

Net current assets at the year-end totalled £41,661 with £9,416 held in restricted funds. Total funds therefore amounted to £50,428.

Reserves Policy

The aim of the trustees is to retain unrestricted reserves equivalent to closure costs. At the year-end, the charity's reserves totalled £32,245 (net current assets less restricted funds). This is the equivalent of between 7-8 months unrestricted expenditure and is considered adequate. The trustees continue to monitor the charity's financial situation.

The report was approved by the Trustees on 14 June 2021 and signed on their behalf by :



Stephen Hudson MBE

Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ISCA COMMUNITY ENTERPRISES**

I report on the accounts of the charitable incorporated association for the year ended 31 March 2021, which are set out on pages 7 to 15.

Responsibilities and basis of report

As trustees of the CIO, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr M Cronin MAAT FCIE
Bowhill Bookkeeping Services
172 Newman Road
EXETER
EX4 1PQ

Martin Cronin

Date

21/07/2021

ISCA COMMUNITY ENTERPRISES

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
INCOME FROM:							
Donations and legacies	12	35,356	13,765	49,121	10,882	13,490	24,372
Charitable activities	13	32,318	16,350	48,668	38,299	-	38,299
Other Income		-	-	-	145	-	145
TOTAL		<u>67,674</u>	<u>30,115</u>	<u>97,789</u>	<u>49,326</u>	<u>13,490</u>	<u>62,816</u>
EXPENDITURE ON:							
Charitable activities	14	49,208	20,700	69,908	56,766	2,366	59,132
TOTAL		<u>49,208</u>	<u>20,700</u>	<u>69,908</u>	<u>56,766</u>	<u>2,366</u>	<u>59,132</u>
NET INCOME/(EXPENDITURE)		<u>18,466</u>	<u>9,415</u>	<u>27,881</u>	<u>(7,440)</u>	<u>11,124</u>	<u>3,684</u>
TRANSFERS BETWEEN FUNDS		5,014	(5,014)	-	6,109	(6,109)	-
NET MOVEMENT IN FUNDS		<u>23,480</u>	<u>4,401</u>	<u>27,881</u>	<u>(1,331)</u>	<u>5,015</u>	<u>3,684</u>
RECONCILIATION OF FUNDS:							
TOTAL FUNDS BROUGHT FORWARD		<u>17,532</u>	<u>5,015</u>	<u>22,547</u>	<u>18,863</u>	<u>-</u>	<u>18,863</u>
TOTAL FUNDS CARRIED FORWARD		<u>41,012</u>	<u>9,416</u>	<u>50,428</u>	<u>17,532</u>	<u>5,015</u>	<u>22,547</u>

ISCA COMMUNITY ENTERPRISES

BALANCE SHEET

AS AT 31ST MARCH 2021

	Note	£	At 31 st March 2021 £	At 31 st March 2020 £
FIXED ASSETS:				
Tangible assets	2		8,767	6,528
CURRENT ASSETS:				
Debtors	3	5,394		609
Cash at bank and in hand		44,083		17,190
		<u>49,477</u>		<u>17,799</u>
LIABILITIES:				
Creditors: Amounts falling due within one year	4	(7,816)		(1,780)
NET CURRENT ASSETS			<u>41,661</u>	<u>16,019</u>
TOTAL NET ASSETS			<u>50,428</u>	<u>22,547</u>
THE FUNDS OF THE CHARITY:				
Restricted Income Funds	5		9,416	5,015
Unrestricted Funds			41,012	17,532
TOTAL CHARITY FUNDS			<u>50,428</u>	<u>22,547</u>

The notes on pages 9-15 form an integral part of these accounts.

These accounts were approved by the trustees on 14th June 2021.....and signed on their behalf by:



.....
Chair of Trustees

.....Stephen Hudson MBE

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The financial statements have been prepared with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011.

Isca Community Enterprises meets the definition of a public benefit entity under FRS 102.

b) Tangible Fixed Assets

The charity owns various items of audio-visual, computer equipment, kitchen equipment and furniture all of which has been depreciated at a rate of 20% on a straight-line basis. All equipment is capitalised when the amount exceeds £500.

c) Debtors

Debtors are measured on initial recognition at the settlement amount after any discounts. Prepayments are valued at the amount prepaid net of any trade discounts due.

d) Cash at bank

Cash at bank includes short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

e) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

f) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.

Donations are recognised when received by or on behalf of the charity.

Grant income is credited in the period in which it is receivable and any amounts relating to future periods are shown under creditors.

Rental income from the rental of the community centre is accounted for on a receivable basis.

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES (continued)

g) Donated Services

Isca Christian Fellowship Trust have seconded the development leader for the CIO. He is employed by Isca Christian Fellowship Trust to lead and manage the work of the CIO and works for 7.5 hours per week for the CIO. His employment costs have been proportioned accordingly and total £6,821.

In addition, the CIO provided 527 unpaid volunteer hours in the year. The hours provided by the volunteers are not included in the financial statements as it is difficult to place a reliable amount of the time provided. The value of volunteer contribution is described in the trustees' report.

h) Expenditure

Expenditure is included on an accruals basis.

Charitable activities are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

i) Fund Accounting

Funds held by the charity are:

Unrestricted Income Funds

These are funds that are not subject to any restrictions regarding their use and are available for application within the charitable objects for the general purposes of the charity.

Restricted Income Funds

These are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for specific purposes.

j) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k) Going concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2021

2. TANGIBLE FIXED ASSETS

	Plant & Machinery £
COST	
At 1st April 2020	9,625
Additions in the year	5,205
At 31st March 2021	14,830
DEPRECIATION	
At 1 st April 2020	3,097
Charge for the year	2,966
At 31st March 2021	6,063
NET BOOK VALUE	
At 31st March 2021	8,767
At 31 st March 2020	6,528

3. DEBTORS

	2021 £	2020 £
Other Debtors	4,502	609
Prepayments	892	-
	5,394	609

4. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
PAYE/National Insurance	291	262
Other Creditors	534	518
Accruals & Deferred Income	6,991	1,000
	7,816	1,780

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2021

4. DEFERRED GRANT INCOME

	2021	2020
	£	£
Balance at 1 st April 2020	-	9,221
Amount released to incoming resources	-	(9,221)
Amount deferred in the year	5,159	-
Balance at 31 st March 2021	5,159	-

5. RESTRICTED FUNDS/TRANSFERS BETWEEN FUNDS

	Fund Balances B/Forward	Income	Expenditure	Transfers To Unrestricted Funds	Fund Balances C/Forward
	£	£	£	£	£
Amory Trust	283	-	-	-	283
Exeter Board Community	582	-	-	(249)	333
Devon County Council (Comp & Phones)	198	1,170	(253)	(606)	509
Liberty/Live West (Freezer & Food supp)	-	1,000	(572)	72	500
Devon County Council (Floodworks)	3,952	-	-	-	3,952
Exeter City Council (Laptop)	-	500	-	(500)	-
Rotary Club (Chairs)	-	1,500	-	(1,500)	-
Devon County Council (Heating)	-	7,045	(7,153)	108	-
Devon County Council (Furniture)	-	1,850	(196)	(1,654)	-
Exeter City Council (Wellbeing)	-	700	-	-	700
Devon Comm Found (Wellbeing)	-	16,350	(12,526)	(685)	3,139
Total Funds	5,015	30,115	(20,700)	(5,014)	9,416

ANALYSIS OF FUNDS

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Fixed Assets	-	8,767	8,767
Current Assets	14,575	34,902	49,477
Liabilities: Due within one year	(5,159)	(2,657)	(7,816)
Net Assets	9,416	41,012	50,428

ISCA COMMUNITY ENTERPRISES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2021

5. RESTRICTED FUNDS/TRANSFERS BETWEEN FUNDS (continued)

The various grants received in the year have all been spent on the development of the Beacon Centre. Some of the expenditure has been for capital items resulting in a transfer to the unrestricted funds. Some expenditure has exceeded the grant given and a transfer from the unrestricted fund has therefore been made.

Balances carried forward will be spent in the current and future years. The grant from Devon County Council for £3,952 has been carried forward to this financial year to be spent to prevent the risk of flooding for the centre. The grant from Devon Community Foundation is being used for the delivery of an eighteen month project in partnership with Wellbeing Exeter providing community support in the Beacon Heath area of Exeter. Further grant funding will follow in the current financial year.

6. EMPLOYMENT COSTS

Employment costs totalled £34,413 in the year (2020 - £19,337). Gross salaries amounted to £33,854. Employers' national insurance totalled £1,383 of which £1,323 was covered by the employment allowance and employer pension costs totalled £499. There were no employees with remuneration above £60,000. The average number of employees for the year was 2.5. (2020- 1.1).

The development leader for the CIO is paid by Isca Christian Fellowship Trust as detailed in note 8 below.

7. TRUSTEES' REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the CIO was paid or is payable for the year to any Trustee or to any other person or persons known to be connected to any of the Trustees.

There were no trustee expenses paid for the year ended 31st March 2021, nor for the year ended 31st March 2020.

8. RELATED PARTY TRANSACTIONS

The charity has a close working relationship with Isca Christian Fellowship Trust (charity no 285380), a charitable trust. They appoint the trustees of the CIO and cover the employment costs of the development leader as stated in note 1(g) on page 10. The charitable Trust has its own board of trustees. Janet Pearkes serves as trustee for both the CIO and the Trust. Valerie Hudson, wife of chair of trustees, Stephen Hudson also serves as chair for the charitable Trust.

9. OPERATING LEASES

As from 16th May 2019, the CIO held a long-term lease on Pendragon House with Devon County Council. This for a period of 99 years at a rent of £1 per annum.

The Solar Energy Company, 'Exeter Community Energy Limited' have paid for and installed solar panels in the Beacon Centre at no cost to the charity. A 20-year lease has also been agreed alongside Devon County Council for the provision of electricity to the Beacon.

10. ACCOUNTING AND INDEPENDENT EXAMINATION

£1,881 was paid for preparing the charity's year-end financial statements and bookkeeping support during the year. £500 was paid for the charity's independent examination.

11. OUTSTANDING GUARANTEES

The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at the period end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

ISCA COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2021

	Year to 31 st March 2021			Year to 31 st March 2020		
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
INCOME FROM:						
12. Donations and Legacies						
Donations	7,862	-	7,862	10,882	-	10,882
Grants	27,494	13,765	41,259	-	13,490	13,490
	<u>35,356</u>	<u>13,765</u>	<u>49,121</u>	<u>10,882</u>	<u>13,490</u>	<u>24,372</u>
13. Charitable activities						
Grants	-	16,350	16,350	-	-	-
Community Centre Rental	30,363	-	30,363	26,415	-	26,415
Community Centre recharge of Expenses and Utilities	1,955	-	1,955	11,884	-	11,884
	<u>32,318</u>	<u>16,350</u>	<u>48,668</u>	<u>38,299</u>	<u>-</u>	<u>38,299</u>

ISCA COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2021

		Year to 31 st March 2021			Year to 31 st March 2020		
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
EXPENDITURE ON:							
Charitable activities							
14. Community Centre: Events & Activities costs		154	-	154	917	2,366	3,283
Repairs & Renewals & Equipment		10,017	8,473	18,490	8,831	-	8,831
Employment costs	6	22,654	11,759	34,413	19,337	-	19,337
Advertising		30	132	162	-	-	-
Insurance		806	-	806	4,224	-	4,224
Water Rates		864	-	864	2,810	-	2,810
Heat & Light costs		4,801	-	4,801	7,651	-	7,651
Printing & Stationery		34	49	83	71	-	71
Telephone & Internet		955	34	989	683	-	683
Computer equipment & software		1,991	253	2,244	2,299	-	2,299
Cleaning		1,312	-	1,312	1,232	-	1,232
Volunteer expenses		104	-	104	-	-	-
Licences		188	-	188	624	-	624
Payroll costs		432	-	432	-	-	-
Legal fees		-	-	-	-	-	-
Accounting & Independent Examination		1,881	-	1,881	500	-	500
PayPal Charges	10	19	-	19	5,573	-	5,573
Sundry Expenses		-	-	-	-	-	-
Depreciation		2,966	-	2,966	89	-	89
					1,925	-	1,925
		49,208	20,700	69,908	56,766	2,366	59,132