
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

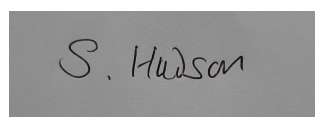
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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		<u>104,616</u>	<u>100,818</u>
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><u>134,675</u></u>	<u><u>125,781</u></u>
Charity funds			
Restricted funds	15	19,964	10,959
Unrestricted funds	15	114,711	114,822
Total funds		<u><u>134,675</u></u>	<u><u>125,781</u></u>

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

S. Hudson

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

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Charitable activities	<u>31,032</u>	<u>63,463</u>	<u>94,495</u>	<u>139,074</u>
<i>Total 2024</i>				
	<u>37,187</u>	<u>101,887</u>	<u>139,074</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 £	<i>2024 £</i>
Wages and salaries	37,066	70,003
Contribution to defined contribution pension schemes	604	1,305
	<u>37,670</u>	<u>71,308</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>	-

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.