

HONITON COMMUNITY CHURCH

England & Wales · Charity number 1162085

Details

Status Registered

Legal form CIO

Registered 2015-06-09

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

Contact

Address Springdale
Combe Raleigh
Honiton
EX14 4TN

Phone 0140446204

Email office@thecommunitychurch.co.uk

Website www.thecommunitychurchhoniton.org.uk

Activities

Objects: 1) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN THE COUNTY OF DEVON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT. 2) TO PROMOTE AND FULFIL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN THE SAID COUNTY OF DEVON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: Promotion and advancement of the Christian faith. Operation of a worshipping and witnessing church and with practical involvement in the counties of Devon Somerset and Cornwall.

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- India
- Cornwall
- Devon
- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£218,476	£206,799	-	-
2024-03-31	£401,374	£232,537	-	-
2023-03-31	£275,488	£196,608	-	-
2022-03-31	£258,258	£215,240	-	-
2021-03-31	£239,480	£200,911	-	-

Trustees

Name	Role	Appointed
CLARA JOSEPHINE ROSE		2015-06-09
Gillian Donne-Davis		2021-03-22
RICHARD WILLIAM NAPIER KINGDON		2015-06-09
Stephanie Louise DRAKE		2024-06-03
Timothy Graham Crone		2024-01-08

HONITON COMMUNITY CHURCH

England & Wales - Charity number 1162085

Accounts

HONITON COMMUNITY CHURCH

CHARITY NUMBER: 1162085

**ANNUAL ACCOUNTS AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

Honiton Community Church Trust (Charity Number 1162085)

Accounts for the Year Ended 31 March 2025

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Honiton Community Church CIO (Charity Number 1162085)

Accounts for the Year Ended 31 March 2025

Trustees' Annual Report

Reference and Administration Details

Charity name:	Honiton Community Church
Other names by which the charity is known:	The Community Church The Community Church, Honiton
Registered charity number:	1162085
Charity's principal address:	Honiton Community Church Lees Buildings King Street Honiton Devon EX14 1DH
Trustees:	Gillian Donne-Davis Richard Kingdon Carol Hather - resigned 19 August 2024 Clara Rose Timothy Crone Stephanie Drake - appointed 3 June 2024

Structure, Governance and Management

The charity is a Charitable Incorporated Organisation registered 9 June 2015.

Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

New trustees are suggested by the elders and trustees from the members of the church and are then finally approved by the trustees. Trustees serve for three years after which they may put themselves forward for re-appointment. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. The Trust Deed provides for a minimum of three trustees, to a maximum of twelve trustees.

On appointment, new trustees will be asked to sign a copy of the Charity Commission Eligibility Declaration and the HCC Confidentiality statement. They will be provided with a copy of/a link to the:

- Charity Commission Charity Trustee Welcome Pack
- Charity Commission Guidance Document "Charity Trustee – What's Involved" (CC3a)
- HCC Constitution
- HCC statement of faith
- The latest HCC annual accounts

Objectives and Activities

- 1) To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the trust deed in the county of Devon and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.
- 2) To promote and fulfil such other charitable purposes beneficial to the community in the said county of Devon and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the Year Ended 31 March 2025

Trustees' Annual Report

Achievements and Performance

Honiton Community Church (HCC) is a member of the Commission New Frontiers grouping of Churches. The Church also has relationships with other churches in Devon and beyond, as well as with church leaders within the town.

The Church has continued to maintain a varied programme of activities. This includes associated children's work, with other adult and youth meetings during the week.

During the year, the main Sunday morning meetings were held at The Beehive Community Centre, Honiton. Mid-week meetings were held at Meadow View Chapel, Honiton, and at The Kings Centre, Lees Buildings, High Street, Honiton.

The Church employs a manager to run the well-established Honiton Food Bank from The Kings Centre. Other forms of social action have been run in the past, and will be considered for the future.

The Church has also continued to provide leadership advice and support to churches in India.

Reserves Policy

Unrestricted general funds are held in order that the charity would be able to continue its activities in the event of a significant drop in funding in the short term until alternative sources were secured.

The amount of reserve that will be held will be at least £40,000. This equates to approximately three months of unavoidable costs. These include the salaries of the employees of the charity.

The Trustees declare that they have approved the trustee's report above.

Signed on behalf of the charity's trustees on 3/12/25



Richard Kingdon
Chair of Trustees

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2025

Statement of Trustees Responsibilities

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

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2025

Independent Examiner's Report to the Trustees of Honiton Community Church Charitable Incorporated Organisation (the CIO)

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

Respective responsibilities of trustees and examiner

As the charity 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').

I report in respect of my examination of the CIO'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 examiners' 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; 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.



Mrs M French FCCA
Independent examiner
Westcotts (SW) LLP
Queens House
New Street
Honiton, Devon
EX14 1BJ

Dated: 6/1/26

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2025

Statement of Financial Activities

		Unrestricted Funds £	2025 Restricted Funds £	Total Funds £	2024 Total Funds £
	Note				
Incoming Resources:					
Donations and legacies					
Voluntary income:					
Offerings:					
General offerings		21,980	-	21,980	222,329
Gift aided		120,555	-	120,555	119,000
Restricted income		-	37,292	37,292	23,937
Income tax reclaimed		30,336	575	30,911	30,317
Investment income: bank interest		5,398	-	5,398	4,408
Other incoming resources		2,340	-	2,340	1,383
Total Incoming Resources		180,609	37,867	218,476	401,374
Resources Expended:					
Charitable activities	2	175,003	31,796	206,799	232,537
Total Resources Expended		175,003	31,796	206,799	232,537
Net Incoming Resources		5,606	6,071	11,677	168,837
Transfers					
Total Funds Brought Forward		565,691	114,088	679,779	510,942
Total Funds Carried Forward		571,297	120,159	691,456	679,779

The notes form an integral part of these accounts

Honiton Community Church CIO (Charity Number 1162085)

Accounts as at 31 March 2025

Balance Sheet

	Note	Unrestricted £	2025 Restricted £	Total £	2024 Total £
Fixed Assets					
Tangible assets: Property	7	273,666	-	273,666	277,166
Current Assets					
Debtors	8	8,140	56	8,196	16,314
Cash at bank and in hand	9	294,000	120,103	414,103	390,860
		302,140	120,159	422,299	407,174
Creditors: amounts falling due within one year	10	4,509	-	4,509	4,561
Net Current Assets		297,631	120,159	417,790	402,613
Net Assets		<u>571,297</u>	<u>120,159</u>	<u>691,456</u>	<u>679,779</u>
Funds					
Unrestricted funds				571,297	565,691
Restricted funds	11			120,159	114,088
Total Funds				<u>691,456</u>	<u>679,779</u>

The notes form an integral part of these accounts

Notes to the Accounts

1 Principal Accounting Policies

1.1 Basis of Preparation

The financial statements have been prepared 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) (effective January 2022) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The company 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 note(s).

1.2 Tangible Fixed Assets

The charity's policy is to depreciate the property over its useful economic life. The property (excluding the land) is depreciated over its estimated useful economic life of 75 years.

1.3 Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Donations

Voluntary income is included in the Statement of Financial Activities during the year in which it is receivable together with any income tax reclaimable thereon.

Investment income

Income from investment is included in the year in which it is receivable.

Other incoming resources

Other incoming resources are included in the period in which they are receivable.

1.4 Resources Expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities

Charitable activities includes all direct and indirect costs incurred by the charity in meeting its charitable objects.

Governance costs

Governance activities comprise all costs incurred in running the charity itself as an organisation and its compliance with regulation and good practice.

1.5 Taxation

Under section 505 ICTA 1988 the charity is exempt from certain taxes. Full account is taken of tax credits attaching to gifts and qualifying donations.

1.6 Value Added Tax:

The charity is not registered for value added tax. Irrecoverable value added tax is aggregated along with the expenditure to which it relates.

1.7 Pension Costs

The charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount charged against income represents the contributions payable to the scheme in respect of the accounting period.

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2025

Notes to the Accounts (continued)

2 Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Governance costs (note 3)	4,260	-	4,260
Charitable activities (note 4)	170,743	31,796	202,539
	<u>175,003</u>	<u>31,796</u>	<u>206,799</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Governance costs (note 3)	3,554	-	3,554
Charitable activities (note 4)	176,954	52,029	228,983
	<u>180,508</u>	<u>52,029</u>	<u>232,537</u>

3 Governance Costs

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total 2024
	£	£	£	£
Professional fees	3,048	-	3,048	2,332
Independent examination fee	1,212	-	1,212	1,222
	<u>4,260</u>	<u>-</u>	<u>4,260</u>	<u>3,554</u>

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2025

Notes to the Accounts (continued)

4 Charitable Activities

	Unrestricted £	2025 Restricted £	Total £	2024 Total £
Salary	106,526	-	106,526	107,510
Employers N.I.	4,532	-	4,532	4,432
Pension	3,545	-	3,545	3,468
General rates	127	-	127	123
Water rates	768	-	768	388
Heating and lighting	4,904	-	4,904	6,732
Telephone	1,391	-	1,391	1,782
Printing, postage and stationery	1,974	-	1,974	1,724
Cleaning, etc	3,536	-	3,536	3,249
Office refreshments	239	-	239	185
Premises maintenance	2,165	500	2,665	2,884
Depreciation	3,500	-	3,500	3,500
Premises hire	11,000	-	11,000	11,032
Insurance	2,399	-	2,399	2,277
Guest speakers	550	-	550	350
Copyright licence	1,275	-	1,275	1,214
Memberships	588	-	588	491
Training	60	-	60	401
Travel	76	-	76	-
Conferences	678	-	678	4,457
Refreshments and social events	2,911	-	2,911	2,687
Bank charges	37	-	37	65
New equipment	2,610	-	2,610	1,499
Books	422	-	422	387
General equip maintenance and hire	2,481	-	2,481	1,597
Crèche and toddlers	48	-	48	26
Activ8 materials	134	-	134	385
Y.P and youth events	3,912	-	3,912	302
Community action	-	17,918	17,918	22,918
Foodbank cookery course	-	2,600	2,600	-
Foodbank essentials	-	10,778	10,778	-
Alpha	17	-	17	-
Advertising and evangelism	1,420	-	1,420	2,995
Gifts given	179	-	179	78
Gifts to commission	3,960	-	3,960	4,130
Pastoral gifts	-	-	-	381
Hospice Care	-	-	-	197
India gift	-	-	-	6,223
Lighthouse Church (Sidmouth)	-	-	-	28,914
India trip	2,779	-	2,779	-
	<u>170,743</u>	<u>31,796</u>	<u>202,539</u>	<u>228,983</u>

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2025

Notes to the Accounts (continued)

5 Staff Costs

	Total 2025 £	Total 2024 £
Wages and salaries	106,526	107,510
Employer's national insurance	4,532	4,432
Pension costs	3,545	3,468
	<u>114,603</u>	<u>115,410</u>

The average number of full time equivalent employees during the year was 3 (2024: 3).

No remuneration has been paid to the Trustees in either current or preceding period. The charity has not met any individual expenses incurred by Trustees for services provided to the charity. No employee (2024: zero) received emoluments over £60,000 in the year.

6 Related Parties

The charity did not enter into any related party transactions. Any donations to the charity by trustees were without restriction.

7 Fixed Assets

	Freehold Property Total £
Cost	
At 1 April 2024 and 31 March 2025	<u>336,666</u>
Accumulated depreciation	
At 1 April 2024	59,500
Depreciation for the year	3,500
At 31 March 2025	<u>63,000</u>
Net book value	
As at 31 March 2025	<u>273,666</u>
As at 31 March 2024	<u>277,166</u>

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2025

Notes to the Accounts (continued)

8 Debtors

	Unrestricted £	2025 Restricted £	Total £	2024 Total £
Room hire	265	-	265	140
Income tax reclaim due	7,875	56	7,931	16,174
	<u>8,140</u>	<u>56</u>	<u>8,196</u>	<u>16,314</u>

9 Cash at Bank and In Hand

	Unrestricted £	2025 Restricted £	Total £	2024 Total £
CAF Bank gold account	158,935	18,429	177,364	305,362
CAF Bank current account	11,739	-	11,739	85,498
Charity bond account	123,326	101,674	225,000	-
	<u>294,000</u>	<u>120,103</u>	<u>414,103</u>	<u>390,860</u>

10 Creditors: amounts falling due within one year

	Unrestricted £	2025 Restricted £	Total £	2024 Total £
Barclaycard	835	-	835	841
Payroll costs	2,438	-	2,438	2,520
Accruals: accountancy	1,236	-	1,236	1,200
	<u>4,509</u>	<u>-</u>	<u>4,509</u>	<u>4,561</u>

11 Restricted Funds

	Balance at 1 April 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2024 £
Foodbank	10,728	23,836	(22,918)	768	12,414
Meadow View	101,674	-	-	-	101,674
Hospice Care	-	197	(197)	-	-
Community Coffee Club	768	-	-	(768)	-
Lighthouse Church	27,945	969	(28,914)	-	-
	<u>141,115</u>	<u>25,002</u>	<u>(52,029)</u>	<u>-</u>	<u>114,088</u>
	Balance at 1 April 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2025 £
Youth Room	-	500	(500)	-	-
Cookery Course	-	1,760	(1,760)	-	-
Foodbank Essentials	-	16,500	(13,837)	-	2,663
Foodbank	12,414	19,107	(15,699)	-	15,822
Meadow View	101,674	-	-	-	101,674
	<u>114,088</u>	<u>37,867</u>	<u>(31,796)</u>	<u>-</u>	<u>120,159</u>

Youth Room - relates to monies donated to improve the room used by older youth at Meadow View.

Cookery Course - relates to grant monies received to run a cookery course for the community.

Foodbank Essentials - relates to monies to provide toiletries and other essentials for foodbank users.

Foodbank - related to monies to support our Foodbank.

Meadow View - relates to monies raised for the purchase and improvement of Meadow View Chapel.

Hospice Care - relates to monies raised to help the local Hospice Care charity.

Community Coffee Club - relates to grant monies for an activity that was cancelled and the funds released to the foodbank.

Lighthouse Church - relates to monies raised for our Sidmouth site that was passed to them when they became a separate church / charity.

Accounts

HONITON COMMUNITY CHURCH

CHARITY NUMBER: 1162085

**ANNUAL ACCOUNTS AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Honiton Community Church Trust (Charity Number 1162085)

Accounts for the Year Ended 31 March 2024

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Honiton Community Church CIO (Charity Number 1162085)

Accounts for the Year Ended 31 March 2024

Trustees' Annual Report

Reference and Administration Details

Charity name:	Honiton Community Church
Other names by which the charity is known:	The Community Church. The Community Church, Honiton and Sidmouth
Registered charity number:	1162085
Charity's principal address:	Honiton Community Church Lees Buildings King Street Honiton Devon EX14 1DH
Trustees:	Gillian Donne-Davis Richard Kingdon Carol Hather - resigned 19 August 2024 Clara Rose Timothy Crone - appointed 8 January 2024 Stephanie Drake - appointed 3 June 2024

Structure, Governance and Management

The charity is a Charitable Incorporated Organisation registered 9 June 2015.

Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

New trustees are suggested by the elders and trustees from the members of the church and are then finally approved by the trustees. Trustees serve for three years after which they may put themselves forward for re-appointment. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. The Trust Deed provides for a minimum of three trustees, to a maximum of twelve trustees.

On appointment, new trustees are shown the constitution, recent sets of financial statements and minutes of previous board meetings. A copy of the Charity Commission's guidance 'The Essential Trustee: What You Need to Know' and 'Public Benefit: running a charity' are available to new trustees if requested, and they are also recommended to familiarise themselves with the guidance available at www.gov.uk ; 'Charity Trustee: What's Involved'.

Objectives and Activities

- 1) To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the trust deed in the county of Devon and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.
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Honiton Community Church CIO (Charity Number 1162085)

Accounts for the Year Ended 31 March 2024

Trustees' Annual Report

Achievements and Performance

Honiton Community Church is a member of the Commission New Frontiers grouping of Churches. The Church also has relationships with other churches and church leaders within the town.

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The Church has also continued to support churches in India.

Reserves Policy

Unrestricted general are held in order that the charity would be able to continue its activities in the event of a significant drop in funding in the short term until alternative sources were secured.

The amount of reserve that will be held will be at least £40,000. This equates to approximately three months of unavoidable costs. These include the salaries of the employees of the charity.

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees on 27 January 2025.

Richard Kingdon
Chair of Trustees

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2024

Statement of Trustees Responsibilities

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

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
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- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2024

Independent Examiner's Report to the Trustees of Honiton Community Church Charitable Incorporated

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2024.

Respective responsibilities of trustees and examiner

As the charity 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').

I report in respect of my examination of the CIO'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.

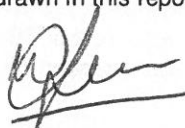
Independent examiners' statement

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

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

- (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; 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.



Mrs M French FCCA
Independent examiner
Westcotts (SW) LLP
Queens House
New Street
Honiton, Devon
EX14 1BJ

Dated: 29 January 2025

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2024

Statement of Financial Activities

	Note	Unrestricted Funds £	2024 Restricted Funds £	Total Funds £	2023 Total Funds £
Incoming resources:					
Donations and legacies					
Voluntary income:					
Offerings: General offerings		222,329	-	222,329	8,714
Gift Aided		119,000	-	119,000	138,124
Restricted income		-	23,937	23,937	85,299
Income tax reclaimed		29,252	1,065	30,317	40,304
Investment income: bank interest		4,408	-	4,408	781
Other incoming resources		1,383	-	1,383	2,266
Total incoming resources		<u>376,372</u>	<u>25,002</u>	<u>401,374</u>	<u>275,488</u>
Resources expended:					
Charitable Activities	2	180,508	52,029	232,537	196,608
Total resources expended		<u>180,508</u>	<u>52,029</u>	<u>232,537</u>	<u>196,608</u>
Net incoming resources		195,864	(27,027)	168,837	78,880
Transfers		-	-	-	-
Total funds brought forward		<u>369,827</u>	<u>141,115</u>	<u>510,942</u>	<u>432,062</u>
Total funds carried forward		<u>565,691</u>	<u>114,088</u>	<u>679,779</u>	<u>510,942</u>

The notes form an integral part of these accounts

Honiton Community Church CIO (Charity Number 1162085)

Accounts as at 31 March 2024

Balance Sheet

	Note	Unrestricted Funds £	2024 Restricted Funds £	Total Funds £	2023 Total Funds £
Fixed Assets					
Tangible assets: Property	7	<u>277,166</u>	<u>-</u>	<u>277,166</u>	<u>280,666</u>
Current Assets					
Debtors	8	15,249	1,065	16,314	25,995
Cash at bank and in hand	9	<u>277,837</u>	<u>113,023</u>	<u>390,860</u>	<u>208,836</u>
		293,086	114,088	407,174	234,831
Creditors: amounts falling due within one year	10	<u>4,561</u>	<u>-</u>	<u>4,561</u>	<u>4,555</u>
Net current assets		288,525	114,088	402,613	230,276
Net assets		<u>565,691</u>	<u>114,088</u>	<u>679,779</u>	<u>510,942</u>
Funds					
Unrestricted funds				565,691	369,827
Restricted funds	11			114,088	141,115
Total funds				<u>679,779</u>	<u>510,942</u>

The notes form an integral part of these accounts

Notes to the Accounts

1 Principal Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared 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) (effective January 2022) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The company 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 note(s).

1.2 Tangible fixed assets

The charity's policy is to depreciate the property over its useful economic life. The property (excluding the land) is depreciated over its estimated useful economic life of 75 years.

1.3 Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Donations

Voluntary income is included in the Statement of Financial Activities during the year in which it is receivable together with any income tax reclaimable thereon.

Investment income

Income from investment is included in the year in which it is receivable.

Other incoming resources

Other incoming resources are included in the period in which they are receivable.

1.4 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities

Charitable activities includes all direct and indirect costs incurred by the charity in meeting its charitable objects.

Governance costs

Governance activities comprise all costs incurred in running the charity itself as an organisation and its compliance with regulation and good practice.

1.5 Taxation

Under section 505 ICTA 1988 the charity is exempt from certain taxes. Full account is taken of tax credits attaching to gifts and qualifying donations.

1.6 Value added tax:

The charity is not registered for value added tax. Irrecoverable value added tax is aggregated along with the expenditure to which it relates.

1.7 Pension costs

The charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount charged against income represents the contributions payable to the scheme in respect of the accounting period.

Accounts for the year ended 31 March 2024

Notes to the Accounts (continued)

2 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Governance costs (note 3)	3,554	-	3,554
Charitable activities (note 4)	176,954	52,029	228,983
	<u>180,508</u>	<u>52,029</u>	<u>232,537</u>

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Governance costs (note 3)	1,708	-	1,708
Charitable activities (note 4)	166,023	28,877	194,900
	<u>167,731</u>	<u>28,877</u>	<u>196,608</u>

3 Governance Costs

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Professional Fees	2,332	-	2,332	1,539
Independent examination fee	1,222	-	1,222	169
	<u>3,554</u>	<u>-</u>	<u>3,554</u>	<u>1,708</u>

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2024

Notes to the Accounts (continued)

4 Charitable Activities

	Unrestricted Funds £	2024 Restricted Funds £	Total Funds £	2023 Total Funds £
Salary	107,510	-	107,510	103,049
Employers N.I.	4,432	-	4,432	4,363
Pension	3,468	-	3,468	3,408
General rates	123	-	123	233
Water rates	388	-	388	331
Heating & Lighting	6,732	-	6,732	5,722
Telephone	1,782	-	1,782	1,399
Printing, postage and stat	1,724	-	1,724	2,108
Cleaning, etc	3,249	-	3,249	3,803
Office refreshments	185	-	185	24
Premises maintenance	2,884	-	2,884	5,529
Depreciation	3,500	-	3,500	3,500
Premises hire	11,032	-	11,032	8,951
Insurance	2,277	-	2,277	2,118
Guest speakers	350	-	350	375
Copyright licence	1,214	-	1,214	1,104
Memberships	491	-	491	509
Training	401	-	401	-
Conferences	4,457	-	4,457	728
Refreshments & social events	2,687	-	2,687	2,037
Bank charges	65	-	65	138
New equipment	1,499	-	1,499	1,849
Books	387	-	387	400
General equip maintenance & hire	1,597	-	1,597	1,977
Crèche & Toddlers	26	-	26	35
Activ8 Materials	385	-	385	545
Y.P & Youth Events	302	-	302	482
Community Action	-	22,918	22,918	20,555
Alpha	-	-	-	639
Advertising	2,995	-	2,995	939
Gifts given	78	-	78	560
Gifts to Commission	4,130	-	4,130	3,300
Pastoral gifts	381	-	381	884
Hospice Care	-	197	197	184
India Gift / Trip	6,223	-	6,223	5,260
Lighthouse Church (Sidmouth)	-	28,914	28,914	7,862
	<u>176,954</u>	<u>52,029</u>	<u>228,983</u>	<u>194,900</u>

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2024

Notes to the Accounts (continued)

5 Staff costs

	2024	2023
	Total	Total
	Funds	Funds
	£	£
Wages and salaries	107,510	103,049
Employer's National Insurance	4,432	4,363
Pension costs	3,468	3,408
	<u>115,410</u>	<u>110,820</u>

The average number of full time equivalent employees during the year was 3 (2023: 3).

No remuneration has been paid to the Trustees in either current or preceding period. The charity has not met any individual expenses incurred by Trustees for services provided to the charity. No employee (2023: zero) received emoluments over £60,000 in the year.

6 Related parties

The charity did not enter into any related party transactions. Any donations to the charity by trustees were without restriction.

7 Fixed Assets

	Freehold Property Total £
Cost	
At 1 April 2023 and 31 March 2024	<u>336,666</u>
Accumulated Depreciation	
At 1 April 2023	56,000
Depreciation for the year	3,500
At 31 March 2024	<u>59,500</u>
Net Book Value	
As at 31 March 2024	<u>277,166</u>
As at 31 March 2023	<u>280,666</u>

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2024

Notes to the Accounts (continued)

8 Debtors

	Unrestricted Funds £	2024 Restricted Funds £	Total Funds £	2023 Total Funds £
Room hire	140	-	140	-
Income Tax reclaim due	15,109	1,065	16,174	25,995
	<u>15,249</u>	<u>1,065</u>	<u>16,314</u>	<u>25,995</u>

9 Cash at bank and in hand

	Unrestricted Funds £	2024 Restricted Funds £	Total Funds £	2023 Total Funds £
CAF Bank Gold Account	204,753	100,609	305,362	101,146
CAF Bank Current Account	73,084	12,414	85,498	107,690
	<u>277,837</u>	<u>113,023</u>	<u>390,860</u>	<u>208,836</u>

10 Creditors: amounts falling due within one year

	Unrestricted Funds £	2024 Restricted Funds £	Total Funds £	2023 Total Funds £
Barclaycard	841	-	841	1,231
Payroll costs	2,520	-	2,520	2,224
Accruals: accountancy	1,200	-	1,200	1,100
	<u>4,561</u>	<u>-</u>	<u>4,561</u>	<u>4,555</u>

11 Restricted Funds

	Balance at 1 April 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2023 £
India	310	-	(310)	-	-
Foodbank	-	31,094	(20,366)	-	10,728
Meadow View	78,974	22,700	-	-	101,674
Tear Fund	184	-	(184)	-	-
Community Coffee Club	-	923	(155)	-	768
Lighthouse Church	-	35,807	(7,862)	-	27,945
	<u>79,468</u>	<u>90,524</u>	<u>(28,877)</u>	<u>-</u>	<u>141,115</u>
	Balance at 1 April 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2024 £
Foodbank	10,728	23,836	(22,918)	768	12,414
Meadow View	101,674	-	-	-	101,674
Hospice Care	-	197	(197)	-	-
Community Coffee Club	768	-	-	(768)	-
Lighthouse Church	27,945	969	(28,914)	-	-
	<u>141,115</u>	<u>25,002</u>	<u>(52,029)</u>	<u>-</u>	<u>114,088</u>

India - relates to monies raised to support churches in India.

Foodbank - related to monies to support our Foodbank.

Meadow View - relates to monies raised for the purchase and improvement of Meadow View Chapel.

Tear Fund - relates to money raised at Christmas.

Community Coffee Club - relates to monies raised to find the Community Coffee Club. The donor agreed it could be released to Foodbank funds in the year.

Lighthouse Church - relates to monies received to support the new church in Sidmouth.

HONITON COMMUNITY CHURCH

England & Wales - Charity number 1162085

Accounts

**HONITON COMMUNITY
CHURCH**

CHARITY NUMBER: 1162085

**ANNUAL ACCOUNTS AND
TRUSTEES REPORT
FOR THE YEAR ENDED
31 MARCH 2023**

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

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4	Independent Examiner's Report
5	Statement of Financial Activities
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Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

Trustees' Annual Report

Reference and Administration Details

Charity name:	Honiton Community Church
Other names by which the charity is known:	The Community Church. The Community Church, Honiton and Sidmouth
Registered charity number:	1162085
Charity's principal address:	Honiton Community Church Lees Buildings King Street Honiton Devon EX14 1DH
Trustees:	Gillian Donne-Davis Richard Kingdon Carol Hather Clara Rose

Structure, Governance and Management

The charity is a Charitable Incorporated Organisation registered 9 June 2015.

Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

New trustees are suggested by the elders and trustees from the members of the church and are then finally approved by the trustees. Trustees serve for three years after which they may put themselves forward for re-appointment. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. The Trust Deed provides for a minimum of three trustees, to a maximum of twelve trustees.

On appointment, new trustees are shown the constitution, recent sets of financial statements and minutes of previous board meetings. A copy of the Charity Commission's guidance 'The Essential Trustee: What You Need to Know' and 'Public Benefit: running a charity' are available to new trustees if requested, and they are also recommended to familiarise themselves with the guidance available at www.gov.uk ; 'Charity Trustee: What's Involved'.

Objectives and Activities

- 1) To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the trust deed in the county of Devon and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.
- 2) To promote and fulfil such other charitable purposes beneficial to the community in the said county of Devon and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

Trustees' Annual Report (continued)

Achievements and Performance

Honiton Community Church is a member of the Commission New Frontiers grouping of Churches. The Church also has relationships with other churches and church leaders within the town.

The Church has continued to maintain a varied programme of activities. This includes associated children's work, with other adult and youth meetings during the week.

During the year, the main Sunday morning meetings were held at The Beehive Community Centre, Honiton. Mid-week meetings were held at Meadow View Chapel, Honiton, and at The Kings Centre, Lees Buildings, High Street, Honiton.

The church has engaged in a variety of social action projects including:

- 1) Honiton Food Bank
- 2) Warm Space – coffee & chat

The Church has also continued to support churches in India.

Reserves Policy

Unrestricted general are held in order that the charity would be able to continue its activities in the event of a significant drop in funding in the short term until alternative sources were secured.

The amount of reserve that will be held will be at least £40,000. This equates to approximately three months of unavoidable costs. These include the salaries of the employees of the charity.

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees on 31 January 2024

Richard Kingdon

Chair of Trustees

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

Statement of Trustees Responsibilities

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

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

Independent Examiner's Report to the Trustees of Honiton Community Church Charitable Incorporated Organisation (the CIO)

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2023.

Respective responsibilities of trustees and examiner

As the charity 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').

I report in respect of my examination of the CIO'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 examiners' statement

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

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

- (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; 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.



**Mrs M French FCCA
Independent examiner
Westcotts (SW) LLP
Queens House
New Street
Honiton, Devon
EX14 1BJ
Dated: 31 January 2024**

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

Statement of Financial Activities

	Note	Unrestricted Funds £	2023 Restricted Funds £	Total Funds £	2022 Total Funds £
Incoming resources:					
Donations and legacies					
Voluntary income:					
Offerings: General offerings		8,714		8,714	21,867
Gift Aided		138,124	-	138,124	116,721
Restricted income		-	85,299	85,299	102,411
Income tax reclaimed		35,079	5,225	40,304	44,083
Investment income: bank interest		781	-	781	6
Other incoming resources		2,266	-	2,266	170
Total incoming resources		<u>184,964</u>	<u>90,524</u>	<u>275,488</u>	<u>285,258</u>
Resources expended:					
Expenditure on charitable activities	2	167,731	28,877	196,608	215,240
Total resources expended		<u>167,731</u>	<u>28,877</u>	<u>196,608</u>	<u>215,240</u>
Net incoming resources		17,233	61,647	78,880	70,018
Transfers		-	-	-	-
Total funds brought forward		<u>352,594</u>	<u>79,468</u>	<u>432,062</u>	<u>362,044</u>
Total funds carried forward		<u>369,827</u>	<u>141,115</u>	<u>510,942</u>	<u>432,062</u>

The notes form an integral part of these accounts

Honiton Community Church CIO (Charity Number 1162085)

Accounts as at 31 March 2023

Balance Sheet

	Note	Unrestricted £	2023 Restricted £	Total £	2022 Total £
Fixed Assets					
Tangible assets: Property	7	<u>280,666</u>	<u>-</u>	<u>280,666</u>	<u>284,166</u>
Current Assets					
Debtors	8	22,832	3,163	25,995	26,488
Cash at bank and in hand	9	<u>70,884</u>	<u>137,952</u>	<u>208,836</u>	<u>126,776</u>
		93,716	141,115	234,831	153,264
Creditors: amounts falling due within one	10	<u>4,555</u>	<u>-</u>	<u>4,555</u>	<u>5,368</u>
Net current assets		89,161	141,115	230,276	147,896
Net assets		<u><u>369,827</u></u>	<u><u>141,115</u></u>	<u><u>510,942</u></u>	<u><u>432,062</u></u>
Funds					
Unrestricted funds				369,827	352,594
Restricted funds				141,115	79,468
Total funds	11			<u><u>510,942</u></u>	<u><u>432,062</u></u>

The notes form an integral part of these accounts

**The trustees declare that they have approved the above.
Signed on behalf of the charity's trustees on 31 January 2024**

**Richard Kingdon
Chair of Trustees**

Notes to the Accounts

1 Principal Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity 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 note(s).

1.2 Tangible fixed assets

Freehold property is initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Property	-	1% straight line.
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1.3 Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Donations

Voluntary income is included in the Statement of Financial Activities during the year in which it is receivable together with any income tax reclaimable thereon.

Investment income

Income from investment is included in the year in which it is receivable.

Other incoming resources

Other incoming resources are included in the period in which they are receivable.

1.4 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities

Charitable activities includes all direct and indirect costs incurred by the charity in meeting its charitable objects.

Governance costs

Governance activities comprise all costs incurred in running the charity itself as an organisation and its compliance with regulation and good practice.

1.5 Taxation

Under section 505 ICTA 1988 the charity is exempt from certain taxes. Full account is taken of tax credits attaching to gifts and qualifying donations.

1.6 Value added tax:

The charity is not registered for value added tax. Irrecoverable value added tax is aggregated along with the expenditure to which it relates.

1.7 Pension costs

The charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount charged against income represents the contributions payable to the scheme in respect of the accounting period.

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

Notes to the Accounts

2 Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
Governance costs (note 3)	1,708	-	1,708
Charitable activities (note 4)	166,023	28,877	194,900
	167,731	28,877	196,608

	Unrestricted Funds	Restricted Funds	Total Funds 2022
Governance costs (note 3)	3,122	-	3,122
Charitable activities (note 4)	172,526	39,592	212,118
	175,648	39,592	215,240

3 Governance Costs

	2023 Unrestricted £	Restricted £	Total Funds £	2022 Total £
Professional fees	1,539	-	1,539	2,168
Independent examination fee	169	-	169	954
	1,708	-	1,708	3,122

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

Notes to the Accounts (continued)

4 Charitable Activities

	Unrestricted	2023 Restricted	Total	2022 Total
	£	£	£	£
Salary	103,049		103,049	101,336
Employers N.I.	4,363		4,363	5,517
Pension	3,408		3,408	2,274
General rates	233	-	233	98
Water rates	331	-	331	292
Heating & Lighting	5,722	-	5,722	3,730
Telephone	1,399	-	1,399	1,434
Printing , postage and stat	2,108	-	2,108	2,811
Cleaning, etc	3,803	-	3,803	3,981
Office refreshments	24	-	24	16
Premises maintenance	5,529	-	5,529	5,113
Depreciation	3,500	-	3,500	3,500
Premises hire	8,951	-	8,951	10,941
Insurance	2,118	-	2,118	1,737
Guest speakers	375	-	375	-
Copyright licence	1,104	-	1,104	250
Memberships	509	-	509	1,864
Training	-	-	-	1,175
Conferences & Family Days	728	-	728	234
Refreshments & social events	2,037	-	2,037	2,484
Bank charges	138	-	138	191
New equipment	1,849	-	1,849	1,994
Books	400	-	400	4
General equip maintenance & hire	1,977	-	1,977	699
Crèche & Toddlers	35	-	35	-
Activ8 Materials	545	-	545	157
Y.P & Youth Events	482	-	482	506
Community Action	34	20,521	20,555	32,284
Alpha	639	-	639	1,341
Advertising	939	-	939	1,250
Gifts given	560	-	560	455
Gifts to Commission	3,300	-	3,300	3,875
Pastoral gifts	884	-	884	-
Hospice Care	-	184	184	-
India gift	4,950	310	5,260	9,075
Lighthouse Church (Sidmouth)	-	7,862	7,862	-
Choma orphanage	-	-	-	11,500
	<u>166,023</u>	<u>28,877</u>	<u>194,900</u>	<u>212,118</u>

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

Notes to the Accounts (continued)

5 Staff costs

	Total 2023 £	Total 2022 £
Wages and salaries	103,049	101,336
Employer's National Insurance	4,363	5,517
Pension costs	3,408	2,274
	<u>110,820</u>	<u>109,127</u>

The average number of full time equivalent employees during the year was 3 (2022: 3).

No remuneration has been paid to the Trustees in either current or preceding period. The charity has not met any individual expenses incurred by Trustees for services provided to the charity. No employee (2022: zero) received emoluments over £60,000 in the year.

6 Related party

During the year the charity did not enter into any related party transactions (2022: Nil).

7 Fixed Assets

	Freehold Property Total £
Cost	
At 1 April 2022 and 31 March 2023	<u>336,666</u>
Accumulated depreciation	
At 1 April 2022	52,500
Depreciation for the year	<u>3,500</u>
At 31 March 2023	<u>56,000</u>
Net Book Value	
At 31 March 2023	<u>280,666</u>
At 31 March 2022	<u>284,166</u>

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

Notes to the Accounts (continued)

8 Debtors

	Unrestricted £	2023 Restricted £	Total £	2022 Total £
Room hire	-	-	-	80
Income Tax reclaim due	22,832	3,163	25,995	26,408
	<u>22,832</u>	<u>3,163</u>	<u>25,995</u>	<u>26,488</u>

9 Cash at bank and in hand

	Unrestricted £	2023 Restricted £	Total £	2022 Total £
CAF Bank Gold Account	-	101,146	101,146	39,477
CAF Bank Current Account	70,884	36,806	107,690	87,288
Petty cash	-	-	-	11
	<u>70,884</u>	<u>137,952</u>	<u>208,836</u>	<u>126,776</u>

10 Creditors: amounts falling due within one year

	Unrestricted £	2023 Restricted £	Total £	2022 Total £
Barclaycard	1,231	-	1,231	993
Payroll costs	2,224	-	2,224	2,400
Accruals: accountancy	1,100	-	1,100	1,975
	<u>4,555</u>	<u>-</u>	<u>4,555</u>	<u>5,368</u>

11 Analysis of charitable funds

Unrestricted Funds	Balance at 1 April 21 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 22 £
General funds	<u>345,395</u>	<u>182,847</u>	<u>175,648</u>	<u>-</u>	<u>352,594</u>
	Balance at 1 April 22 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 23 £
General funds	<u>352,594</u>	<u>184,964</u>	<u>167,731</u>	<u>-</u>	<u>369,827</u>

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2023

Notes to the Accounts (continued)

11 Restricted Funds	Balance at 1 April 21 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 22 £
Choma Orphanage	-	5,670	(5,670)	-	-
India	9,360	25	(9,075)	-	310
Commission	575	-	(575)	-	-
Foodbank	6,714	17,508	(24,222)	-	-
Meadow View	-	78,974	-	-	78,974
Tear fund	-	184	-	-	184
Alpha	-	50	(50)	-	-
	<u>16,649</u>	<u>102,411</u>	<u>(39,592)</u>	<u>-</u>	<u>79,468</u>

	Balance at 1 April 22 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 23 £
India	310	-	(310)	-	-
Foodbank	-	31,094	(20,366)	-	10,728
Meadow View	78,974	22,700	-	-	101,674
Tear Fund	184	-	(184)	-	-
Community Coffee Club	-	923	(155)	-	768
Lighthouse Church	-	35,807	(7,862)	-	27,945
	<u>79,468</u>	<u>90,524</u>	<u>(28,877)</u>	<u>-</u>	<u>141,115</u>

Purpose of restricted funds

Meadow View - relates to monies raised for the purchase and improvement of Meadow View Chapel

India - relates to monies raised to support churches in India

Commission - relates to monies raised for our group of churches

Foodbank - related to monies to support our Foodbank

Choma Orphanage - relates to monies collected to send to Zambian orphanage.

Tear Fund - relates to money raised at Christmas

Alpha - Monies given towards the cost of our Alpha course

Community Coffee Club - relates to monies raised to fund the Community Coffee Club.

Lighthouse Church - relates to monies received to support the new church in Sudmouth.

HONITON COMMUNITY CHURCH

England & Wales - Charity number 1162085

Accounts

**HONITON COMMUNITY
CHURCH**

CHARITY NUMBER: 1162085

**ANNUAL ACCOUNTS AND
TRUSTEES REPORT
FOR THE YEAR ENDED
31 MARCH 2022**

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2022

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5	Statement of Financial Activities
6	Balance Sheet
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Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2022

Trustees' Annual Report

Reference and Administration Details

Charity name:	Honiton Community Church
Other names by which the charity is known:	The Community Church. The Community Church, Honiton and Sidmouth
Registered charity number:	1162085
Charity's principal address:	Honiton Community Church Lees Buildings King Street Honiton Devon EX14 1DH
Trustees:	Gillian Donne-Davis Simon Bates (resigned in the year) Richard Kingdon Carol Hather Clara Rose John Flewitt (resigned in the year)

Structure, Governance and Management

The charity is a Charitable Incorporated Organisation registered 9 June 2015.

Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

New trustees are suggested by the elders and trustees from the members of the church and are then finally approved by the trustees. Trustees serve for three years after which they may put themselves forward for re-appointment. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. The Trust Deed provides for a minimum of three trustees, to a maximum of twelve trustees.

On appointment, new trustees are shown the constitution, recent sets of financial statements and minutes of previous board meetings. A copy of the Charity Commission's guidance 'The Essential Trustee: What You Need to Know' and 'Public Benefit: running a charity' are available to new trustees if requested, and they are also recommended to familiarise themselves with the guidance available at www.gov.uk ; 'Charity Trustee: What's Involved'.

Objectives and Activities

- 1) To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the trust deed in the county of Devon and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.
- 2) To promote and fulfil such other charitable purposes beneficial to the community in the said county of Devon and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2022

Trustees' Annual Report

Achievements and Performance

The main activities in relation to these objectives are the operation of a worshipping and witnessing church with practical involvement in the local community and other nations.

The Trustees consider that the Church's activities during the year satisfy the Charity Commission's guidance on public benefit. This has been achieved via a range of meetings for all ages, our community outreach activities, the continuation of a number of community action initiatives, our broader vision and the availability of our building, the King's Centre, for hire by the community.

For the period in question however, face-to-face meetings were largely replaced with on-line meetings due to the Covid-19 pandemic. This also affected some of our community outreach activities & initiatives, and the hiring-out of The King's Centre.

Honiton Community Church is a member of the Commission New Frontiers grouping of Churches. The Church also has relationships with other churches and church leaders within the town.

The Church has continued to maintain a varied programme of mostly on-line activities (due to the limitations imposed by the Covid-19 pandemic) including associated children's work, with other adult and youth meetings during the week.

During the year, the main Sunday meetings were initially streamed via the internet from Meadow View Chapel in Honiton and later held 'in-person' at Meadow View Chapel and The Beehive Community Centre, Honiton.

The church has engaged in a variety of social action projects including:

- 1) Food Bank.
- 2) Walk the Talk: a community-based initiative that seeks to provide practical, emotional and spiritual support for people marginalised in society.

These activities were limited in part by the restrictions imposed by the Covid-19 pandemic.

The Church has also been supporting churches in India.

Reserves Policy

Unrestricted general are held in order that the charity would be able to continue its activities in the event of a significant drop in funding in the short term until alternative sources were secured.

The amount of reserve that will be held will be at least £40,000. This equates to approximately three months of unavoidable costs. These include the salaries of the employees of the charity.

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees on 31 January 2023

Richard Kingdon

Chair of Trustees

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2022

Statement of Trustees Responsibilities

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

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2022

Independent Examiner's Report to the Trustees of Honiton Community Church Charitable Incorporated Organisation (the CIO)

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2022.

Respective responsibilities of trustees and examiner

As the charity 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').

I report in respect of my examination of the CIO'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 examiners' 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; 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.



Mrs M French FCCA
Independent examiner

Westcotts
Queens House
New Street
Honiton, Devon
EX14 1BJ

Dated: 31 January 2023

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2022

Statement of Financial Activities

	Note	Unrestricted Funds £	2022 Restricted Funds £	Total Funds £	2021 Total Funds £
Incoming resources:					
Donations and legacies					
Voluntary income:					
Offerings: General offerings		21,867		21,867	16,605
Gift Aided		116,721	-	116,721	119,888
Designated income		-	102,411	102,411	58,758
Grant from EDDC		-		-	10,000
Income tax reclaimed		44,083	-	44,083	34,244
Investment income: bank interest		6	-	6	10
Other incoming resources		170	-	170	(25)
Total incoming resources		182,847	102,411	285,258	239,480
Resources expended:					
Expenditure on charitable activities	2	175,648	39,592	215,240	200,911
Total resources expended		175,648	39,592	215,240	200,911
Net incoming resources		7,199	62,819	70,018	38,569
Transfers		-	-	-	-
Total funds brought forward		345,395	16,649	362,044	323,475
Total funds carried forward		352,594	79,468	432,062	362,044

The notes form an integral part of these accounts

Honiton Community Church CIO (Charity Number 1162085)

Accounts as at 31 March 2022

Balance Sheet

	Note	Unrestricted £	2022 Restricted £	Total £	2021 Total £
Fixed Assets					
Tangible assets: Property	7	<u>284,166</u>	<u>-</u>	<u>284,166</u>	<u>287,666</u>
Current Assets					
Debtors	8	13,999	12,489	26,488	8,285
Cash at bank and in hand	9	<u>59,797</u>	<u>66,979</u>	<u>126,776</u>	<u>71,570</u>
		73,796	79,468	153,264	79,855
Creditors: amounts falling due within one	10	<u>5,368</u>	<u>-</u>	<u>5,368</u>	<u>5,477</u>
Net current assets		68,428	79,468	147,896	74,378
Net assets		<u>352,594</u>	<u>79,468</u>	<u>432,062</u>	<u>362,044</u>
Funds					
Unrestricted funds				352,594	345,395
Restricted funds				79,468	16,649
Total funds	11			<u>432,062</u>	<u>362,044</u>

The notes form an integral part of these accounts

**The trustees declare that they have approved the above.
Signed on behalf of the charity's trustees on 31 January 2023**

**Richard Kingdon
Chair of Trustees**

Accounts for the year ended 31 March 2021

Notes to the Accounts

1 Principal Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity 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 note(s).

1.2 Tangible fixed assets

Freehold property is initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Property - 1% straight line.

1.3 Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Donations

Voluntary income is included in the Statement of Financial Activities during the year in which it is receivable together with any income tax reclaimable thereon.

Investment income

Income from investment is included in the year in which it is receivable.

Other incoming resources

Other incoming resources are included in the period in which they are receivable.

1.4 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities

Charitable activities includes all direct and indirect costs incurred by the charity in meeting its charitable objects.

Governance costs

Governance activities comprise all costs incurred in running the charity itself as an organisation and its compliance with regulation and good practice.

1.5 Taxation

Under section 505 ICTA 1988 the charity is exempt from certain taxes. Full account is taken of tax credits attaching to gifts and qualifying donations.

1.6 Value added tax:

The charity is not registered for value added tax. Irrecoverable value added tax is aggregated along with the expenditure to which it relates.

1.7 Pension costs

The charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount charged against income represents the contributions payable to the scheme in respect of the accounting period.

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2021

Notes to the Accounts

2 Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
Governance costs (note 3)	3,122	-	3,122
Charitable activities (note 4)	172,526	39,592	212,118
	175,648	39,592	215,240

	Unrestricted Funds	Restricted Funds	Total Funds 2021
Governance costs (note 3)	1,626	-	1,626
Charitable activities (note 4)	152,411	46,874	199,285
	154,037	46,874	200,911

3 Governance Costs

	2022 Unrestricted £	Restricted £	Total Funds £	2021 Total £
Professional fees	2,168	-	2,168	672
Independent examination fee	954	-	954	954
	3,122	-	3,122	1,626

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2022

Notes to the Accounts (continued)

4 Charitable Activities

		Unrestricted	2022 Restricted	Total	2021 Total
		£	£	£	£
Lead Elder:	Salary	49,038		49,038	49,191
	Employers N.I.	2,952		2,952	3,078
	Pension	1,968		1,968	1,968
	Book allowance	-		-	56
Operations	Salary	27,332		27,332	27,332
Manager:	Employers N.I.	1,302		1,302	1,660
	Pension	1,093		1,093	1,093
	Book allowance	-		-	-
Elder:	Salary	-		-	-
	Employers N.I.	-		-	-
Treasurer	Honorarium	3,056		3,056	3,056
Youth worker:	Salary	14,477		14,477	10,400
	Employers N.I.	170		170	222
	Pension	306		306	-
Office admin:	Salary	7,433		7,433	7,433
Office	General rates	98		98	-
	Water rates	292		292	245
	Electricity	1,275		1,275	92
	Gas	2,455		2,455	2,942
	Telephone	1,434		1,434	1,491
	Printing , postage and stat	2,811		2,811	2,431
	Cleaning, etc	3,981		3,981	3,868
	Office refreshments	16		16	-
Premises maintenance		5,113		5,113	3,583
Depreciation		3,500		3,500	3,500
Premises hire		10,941		10,941	4,311
Insurance		1,737		1,737	1,629
Guest speakers		-		-	-
Copyright licence		250		250	1,429
Memberships		1,864		1,864	501
Training		1,175		1,175	750
Conferences & Family Days		234		234	119
Refreshments & social events		2,484		2,484	157
Bank charges		191		191	259
New equipment		1,994		1,994	5,367
Books		4		4	5
General equip maintenance & hire		699		699	751
Crèche & Toddlers		-		-	13
Activ8 Materials		157		157	110
Y.P & Youth Events		506		506	-
Puppets		-		-	41
Debt Counselling		-		-	500
Community Action		8,062	24,222	32,284	37,072
Alpha		1,291	50	1,341	163
Advertising		1,250		1,250	852
Gifts given		455		455	671
Gifts to Commission		3,300	575	3,875	3,300
Pastoral gifts		-		-	2,950
Hospice Care		-		-	515
Zambia gifts		-		-	2,940
India gift		-	9,075	9,075	1,000
Choma orphanage		5,830	5,670	11,500	10,239
		<u>172,526</u>	<u>39,592</u>	<u>212,118</u>	<u>199,285</u>

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2022

Notes to the Accounts (continued)

5 Staff costs

	Total 2022 £	Total 2021 £
Wages and salaries	98,280	94,356
Employer's National Insurance	4,424	4,960
Pension costs	3,367	3,061
	<u>106,071</u>	<u>102,377</u>

The average number of full time equivalent employees during the year was 3 (2021: 3).

No remuneration has been paid to the Trustees in either current or preceding period. The charity has not met any individual expenses incurred by Trustees for services provided to the charity. No employee (2021: zero) received emoluments over £60,000 in the year.

6 Related party

During the year the charity did not enter into any related party transactions (2021: Nil).

7 Fixed Assets

	Freehold Property Total £
Cost	
At 1 April 2021 and 31 March 2022	<u>336,666</u>
Accumulated depreciation	
At 1 April 2021	49,000
Depreciation for the year	<u>3,500</u>
At 31 March 2022	<u>52,500</u>
Net Book Value	
At 31 March 2022	<u>284,166</u>
At 31 March 2021	<u>287,666</u>

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2022

Notes to the Accounts (continued)

8 Debtors

	Unrestricted £	2022 Restricted £	Total £	2021 Total £
Room hire	80	-	80	-
Income Tax reclaim due	13,919	12,489	26,408	8,285
	<u>13,999</u>	<u>12,489</u>	<u>26,488</u>	<u>8,285</u>

9 Cash at bank and in hand

	Unrestricted £	2022 Restricted £	Total £	2021 Total £
CAF Bank Gold Account	39,477	-	39,477	30,001
CAF Bank Current Account	20,309	66,979	87,288	41,543
HSBC Paypal account	-	-	-	-
Petty cash	11	-	11	26
	<u>59,797</u>	<u>66,979</u>	<u>126,776</u>	<u>71,570</u>

10 Creditors: amounts falling due within one year

	Unrestricted £	2022 Restricted £	Total £	2021 Total £
Barclaycard	993	-	993	868
Payroll costs	2,400	-	2,400	2,634
Pensions Control	-	-	-	-
Accruals: accountancy	1,975	-	1,975	1,975
	<u>5,368</u>	<u>-</u>	<u>5,368</u>	<u>5,477</u>

11 Analysis of charitable funds

Unrestricted Funds	Balance at 1 April 20 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 21 £
General funds	<u>318,710</u>	<u>180,722</u>	<u>154,037</u>	<u>-</u>	<u>345,395</u>
	Balance at 1 April 21 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 22 £
General funds	<u>345,395</u>	<u>182,847</u>	<u>175,648</u>	<u>-</u>	<u>352,594</u>

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2022

Notes to the Accounts (continued)

11 Restricted Funds	Balance at 1 April 21 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 21 £
Choma Orphanage	-	7,350	(7,350)	-	-
India	-	9,360		-	9,360
Commission	-	575		-	575
Foodbank	4,250	40,973	(38,509)	-	6,714
Derek's House	-	500	(500)	-	-
Hospice Care	515		(515)	-	-
	<u>4,765</u>	<u>58,758</u>	<u>(46,874)</u>	<u>-</u>	<u>16,649</u>

	Balance at 1 April 21 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 22 £
Choma Orphanage		5,670	(5,670)	-	-
India	9,360	25	(9,075)	-	310
Commission	575		(575)	-	-
Foodbank	6,714	17,508	(24,222)	-	-
Meadow View		78,974	-	-	78,974
Tear Fund		184	-	-	184
Alpha		50	(50)	-	-
	<u>16,649</u>	<u>102,411</u>	<u>(39,592)</u>	<u>-</u>	<u>79,468</u>

Purpose of restricted funds

Choma Orphanage - relates to monies collected to send to Zambian orphanage.

India - relates to monies raised to support churches in India.

Commission - relates to monies raised for our group of churches.

Foodbank - relates to monies to support our foodbank.

Meadow View - relates to monies raised for the purchase and improvement of Meadow View Chapel.

Tear Fund - relates to monies raised at Christmas.

Alpha - relates to monies given towards the cost of our Alpha course.

Accounts

**HONITON COMMUNITY
CHURCH**

CHARITY NUMBER: 1162085

**ANNUAL ACCOUNTS AND
TRUSTEES REPORT
FOR THE YEAR ENDED
31 MARCH 2021**

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2021

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Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2021

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Trustees:	Gillian Donne-Davis Simon Bates Richard Kingdon Carol Hather Clara Rose John Flewitt

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The main activities in relation to these objectives are the operation of a worshipping and witnessing church with practical involvement in the local community and other nations.

The Trustees consider that the Church's activities during the year satisfy the Charity Commission's guidance on public benefit. This has been achieved via a range of meetings for all ages, our community outreach activities, the continuation of a number of community action initiatives, our broader vision and the availability of our building, the King's Centre, for hire by the community.

For the period in question however, face-to-face meetings were largely replaced with on-line meetings due to the Covid-19 pandemic. This also affected some of our community outreach activities & initiatives, and the hiring-out of The King's Centre.

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2021

Trustees' Annual Report

Achievements and Performance

Honiton Community Church is a member of the Commission New Frontiers grouping of Churches. The Church also has relationships with other churches and church leaders within the town.

The Church has continued to maintain a varied programme of mostly on-line activities (due to the limitations imposed by the Covid-19 pandemic) including associated children's work, with other adult and youth meetings during the week.

During the year, the main Sunday meetings were mostly streamed via the internet from Meadow View Chapel in Honiton.

The church has engaged in a variety of social action projects including:

- 1) Food Bank.
- 2) Walk the Talk: a community-based initiative that seeks to provide practical, emotional and spiritual support for people marginalised in society.
- 3) The Hub: A drop in for adults with learning disabilities.

These have again been limited by the restrictions associated by the COVID 19 pandemic. The food bank gained heightened importance with the pandemic.

The Church has also been involved in Zambia, supporting churches and an orphanage, and similarly supporting churches in India.

Reserves Policy

Unrestricted general are held in order that the charity would be able to continue its activities in the event of a significant drop in funding in the short term until alternative sources were secured.

The amount of reserve that will be held will be at least £40,000. This equates to approximately three months of unavoidable costs. These include the salaries of the employees of the charity.

The trustees declare that they have approved the trustees' report above
Signed on behalf of the charity's trustees on 28/1/22.....



Richard Kingdon
Chair of Trustees

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2021

Statement of Trustees Responsibilities

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

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2021

Independent Examiner's Report to the Trustees of Honiton Community Church Charitable Incorporated Organisation (the CIO)

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2021.

Respective responsibilities of trustees and examiner

As the charity 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').

I report in respect of my examination of the CIO'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 examiners' 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; 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.



Mrs M French FCCA
Independent examiner
Thomas Westcott
Queens House
New Street
Honiton, Devon
EX14 1BJ
Dated: 28 January 2022

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2021

Statement of Financial Activities

			2021		As restated
		Unrestricted	Restricted	Total Funds	2020
	Note	Funds	Funds	£	Total Funds
		£	£		£
Incoming resources:					
Donations and legacies					
Voluntary income:					
Offerings: General offerings		16,605		16,605	27,054
Gift Aided		119,888	-	119,888	126,878
Designated income		-	58,758	58,758	15,876
Grant from EDDC		10,000		10,000	-
Income tax reclaimed		34,244	-	34,244	35,539
Investment income: bank interest		10	-	10	63
Other incoming resources		(25)	-	(25)	6,328
Total incoming resources		180,722	58,758	239,480	211,738
Resources expended:					
Expenditure on charitable activities	2	154,037	46,874	200,911	249,102
Total resources expended		154,037	46,874	200,911	249,102
Net incoming resources		26,685	11,884	38,569	(37,364)
Transfers		-	-	-	-
Total funds brought forward		318,710	4,765	323,475	360,839
Total funds carried forward		345,395	16,649	362,044	323,475

The notes form an integral part of these accounts

Honiton Community Church CIO (Charity Number 1162085)

Accounts as at 31 March 2021

Balance Sheet

	Note	Unrestricted £	2021 Restricted £	Total £	As restated 2020 Total £
Fixed Assets					
Tangible assets: Property	7	<u>287,666</u>	<u>-</u>	<u>287,666</u>	<u>291,166</u>
Current Assets					
Debtors	8	8,285	-	8,285	7,835
Cash at bank and in hand	9	<u>54,921</u>	<u>16,649</u>	<u>71,570</u>	<u>30,422</u>
		63,206	16,649	79,855	38,257
Creditors: amounts falling due within one	10	<u>5,477</u>	<u>-</u>	<u>5,477</u>	<u>5,948</u>
Net current assets		57,729	16,649	74,378	32,309
Net assets		<u>345,395</u>	<u>16,649</u>	<u>362,044</u>	<u>323,475</u>
Funds					
Unrestricted funds				345,395	318,710
Restricted funds				16,649	4,765
Total funds	11			<u>362,044</u>	<u>323,475</u>

The notes form an integral part of these accounts

The trustees declare that they have approved the above.

Signed on behalf of the charity's trustees on ...28/1/22...



Richard Kingdon
Chair of Trustees

Notes to the Accounts

1 Principal Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity 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 note(s).

1.2 Tangible fixed assets

There has been a change to the accounting policy on the depreciation for the freehold property. The comparative figures have been restated to reflect this treatment.

Freehold property is initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Property - 1% straight line.

1.3 Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Donations

Voluntary income is included in the Statement of Financial Activities during the year in which it is receivable together with any income tax reclaimable thereon.

Investment income

Income from investment is included in the year in which it is receivable.

Other incoming resources

Other incoming resources are included in the period in which they are receivable.

1.4 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities

Charitable activities includes all direct and indirect costs incurred by the charity in meeting its charitable objects.

Governance costs

Governance activities comprise all costs incurred in running the charity itself as an organisation and its compliance with regulation and good practice.

1.5 Taxation

Under section 505 ICTA 1988 the charity is exempt from certain taxes. Full account is taken of tax credits attaching to gifts and qualifying donations.

1.6 Value added tax:

The charity is not registered for value added tax. Irrecoverable value added tax is aggregated along with the expenditure to which it relates.

1.7 Pension costs

The charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount charged against income represents the contributions payable to the scheme in respect of the accounting period.

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2021

Notes to the Accounts

2 Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
Governance costs (note 3)	1,626	-	1,626
Charitable activities (note 4)	152,411	46,874	199,285
	<u>152,411</u>	<u>46,874</u>	<u>199,285</u>

	Unrestricted Funds	Restricted Funds	As restated Total Funds 2020
Governance costs (note 3)	3,601	-	3,601
Charitable activities (note 4)	230,890	11,111	242,001
	<u>234,491</u>	<u>11,111</u>	<u>245,602</u>

3 Governance Costs

	2021 Unrestricted £	Restricted £	Total Funds £	2020 Total £
Professional fees	672	-	672	1,311
Thomas Westcott	954	-	954	2,290
	<u>1,626</u>	<u>-</u>	<u>1,626</u>	<u>3,601</u>

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2021

Notes to the Accounts (continued)

4 Charitable Activities		2021		As restated
		Unrestricted	Restricted	2020
		£	£	Total
	Salary	49,191		48,816
Lead Elder:	Employers N.I.	3,078		3,760
	Pension	1,968		1,953
	Book allowance	56		9
Operations	Salary	27,332		27,146
Manager:	Employers N.I.	1,660		1,748
	Pension	1,093		910
	Book allowance	-		59
Elder:	Salary	-		22,189
	Employers N.I.	-		730
Treasurer	Honorarium	3,056		3,033
Youth worker:	Salary	10,400		10,246
	Employers N.I.	222		251
Office admin:	Salary	7,433		12,955
Office	General rates	-		290
	Water rates	148	97	342
	Electricity	92		708
	Gas	2,015	927	3,279
	Telephone	1,491		1,223
	Printing , postage and stat	2,431		3,933
	Cleaning, etc	2,455	1,413	2,870
	Office refreshments	-		323
Premises maintenance		3,583		7,054
Depreciation		3,500		3,500
Premises hire		4,311		14,485
Insurance		1,629		1,663
Guest speakers		-		550
Copyright licence		1,429		1,294
Memberships		501		387
Training		750		1,125
Conferences & Family Days		119		5,554
Refreshments & social events		157		2,472
Bank charges		259		249
New equipment		5,367		6,179
Books		5		297
General equip maintenance & hire		751		220
Crèche & Toddlers		13		90
Activ8 Materials		110		439
Y.P & Youth Events		-		1,840
Puppets		41		140
Debt Counselling		500		1,251
Community Action		500	36,572	18,071
Alpha		163		(45)
Advertising		852		5,123
Gifts given		671		442
Gifts to Commission		3,300		3,725
Pastoral gifts		2,950		610
Hospice Care		-	515	-
Zambia gifts		2,940		17,622
India gift		1,000		1,936
Choma orphanage		2,889	7,350	2,455
		<u>152,411</u>	<u>46,874</u>	<u>199,285</u>
				<u>245,501</u>

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2021

Notes to the Accounts (continued)

5 Staff costs

	Total 2021 £	Total 2020 £
Wages and salaries	94,356	121,352
Employer's National Insurance	4,960	6,489
Pension costs	3,061	2,863
	<u>102,377</u>	<u>130,704</u>

The average number of full time equivalent employees during the year was 3 (2020: 3).

No remuneration has been paid to the Trustees in either current or preceding period. The charity has not met any individual expenses incurred by Trustees for services provided to the charity. No employee (2020: zero) received emoluments over £60,000 in the year.

6 Related party

During the year the charity did not enter into any related party transactions(2020:Nil).

7 Fixed Assets

	Freehold Property Total £
Cost	
At 1 April 2020 and 31 March 2021	<u>336,666</u>
Accumulated depreciation	
At 1 April 2020 (Restated)	45,500
Depreciation for the year	3,500
At 31 March 2021	<u>49,000</u>
Net Book Value	
At 31 March 2021	<u>287,666</u>
At 31 March 2020 (Restated)	<u>291,166</u>

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2021

Notes to the Accounts (continued)

8 Debtors

	Unrestricted £	2021 Restricted £	Total £	2020 Total £
Room hire	-	-	-	25
Income Tax reclaim due	8,285	-	8,285	7,810
	<u>8,285</u>	<u>-</u>	<u>8,285</u>	<u>7,835</u>

9 Cash at bank and in hand

	Unrestricted £	2021 Restricted £	Total £	2020 Total £
CAF Bank Gold Account	30,001	-	30,001	20,457
CAF Bank Current Account	24,894	16,649	41,543	8,970
HSBC Paypal account	-	-	-	-
Petty cash	26	-	26	20
Office float	-	-	-	975
	<u>54,921</u>	<u>16,649</u>	<u>71,570</u>	<u>30,422</u>

10 Creditors: amounts falling due within one year

	Unrestricted £	2021 Restricted £	Total £	2020 Total £
Barclaycard	868	-	868	1,616
Payroll costs	2,634	-	2,634	2,357
Pensions Control	-	-	-	-
Accruals: accountancy	1,975	-	1,975	1,975
	<u>5,477</u>	<u>-</u>	<u>5,477</u>	<u>5,948</u>

11 Analysis of charitable funds

Unrestricted Funds	Balance at 1 April 19 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 20 £
General funds	<u>360,839</u>	<u>195,862</u>	<u>237,991</u>	<u>-</u>	<u>318,710</u>
	Balance at 1 April 20 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 21 £
General funds	<u>318,710</u>	<u>180,722</u>	<u>154,037</u>	<u>-</u>	<u>345,395</u>

Honiton Community Church CIO (Charity Number 1162085)

Accounts for the year ended 31 March 2021

Notes to the Accounts (continued)

11 Restricted Funds	Balance at 1 April 19 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 20 £
Choma Orphanage	-	2,030	(2,030)	-	-
Zambia	-	6,401	(6,401)	-	-
Walk the talk	-	450	(450)	-	-
Together in the South West	-	1,030	(1,030)	-	-
Foodbank	-	5,450	(1,200)	-	4,250
Hospice Care	-	515	-	-	515
	<u>-</u>	<u>15,876</u>	<u>(11,111)</u>	<u>-</u>	<u>4,765</u>

	Balance at 1 April 20 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 21 £
Choma Orphanage	-	7,350	(7,350)	-	-
Zambia	-	9,360	-	-	9,360
Walk the talk	-	575	-	-	575
Together in the South West	-	-	-	-	-
Foodbank	4,250	40,973	(38,509)	-	6,714
Derek's house	-	500	(500)	-	-
Hospice Care	515	-	(515)	-	-
	<u>4,765</u>	<u>58,758</u>	<u>(46,874)</u>	<u>-</u>	<u>16,649</u>

Purpose of restricted funds

Choma Orphanage - relates to monies collected to send to Zambian orphanage.

Zambia - relates to monies collected to send to the work in Zambia

Walk the talk - relates to monies received to support the church's community action team.

Together in the South West - relates to monies received to cover the cost of a conference.

Foodbank - related to monies to support our Foodbank.

Derek's House - relates to monies received for a potential future house for needy individuals. Transferred to Honiton Community Action Trust Limited.

Hospicecare - relates to money raised at Christmas for a local Hospice.