

**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.<br>The Community Church, Honiton and Sidmouth                                                                                                                   |
| Registered charity number:                 | 1162085                                                                                                                                                                               |
| Charity's principal address:               | Honiton Community Church<br>Lees Buildings<br>King Street<br>Honiton<br>Devon<br>EX14 1DH                                                                                             |
| Trustees:                                  | Gillian Donne-Davis<br>Richard Kingdon<br>Carol Hather - resigned 19 August 2024<br>Clara Rose<br>Timothy Crone - appointed 8 January 2024<br>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](http://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 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.

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 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;
- 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 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.

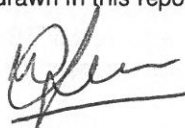
**Independent examiners' statement**

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<br>Funds<br>£ | 2024<br>Restricted<br>Funds<br>£ | Total<br>Funds<br>£ | 2023<br>Total<br>Funds<br>£ |
|------------------------------------|------|----------------------------|----------------------------------|---------------------|-----------------------------|
| <b>Incoming resources:</b>         |      |                            |                                  |                     |                             |
| 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                       |
| <b>Total incoming resources</b>    |      | <u>376,372</u>             | <u>25,002</u>                    | <u>401,374</u>      | <u>275,488</u>              |
| <b>Resources expended:</b>         |      |                            |                                  |                     |                             |
| Charitable Activities              | 2    | 180,508                    | 52,029                           | 232,537             | 196,608                     |
| <b>Total resources expended</b>    |      | <u>180,508</u>             | <u>52,029</u>                    | <u>232,537</u>      | <u>196,608</u>              |
| <b>Net incoming resources</b>      |      | 195,864                    | (27,027)                         | 168,837             | 78,880                      |
| Transfers                          |      | -                          | -                                | -                   | -                           |
| <b>Total funds brought forward</b> |      | <u>369,827</u>             | <u>141,115</u>                   | <u>510,942</u>      | <u>432,062</u>              |
| <b>Total funds carried forward</b> |      | <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<br>Funds<br>£ | 2024<br>Restricted<br>Funds<br>£ | Total<br>Funds<br>£ | 2023<br>Total<br>Funds<br>£ |
|-------------------------------------------------------|------|----------------------------|----------------------------------|---------------------|-----------------------------|
| <b>Fixed Assets</b>                                   |      |                            |                                  |                     |                             |
| Tangible assets: Property                             | 7    | <u>277,166</u>             | <u>-</u>                         | <u>277,166</u>      | <u>280,666</u>              |
| <b>Current Assets</b>                                 |      |                            |                                  |                     |                             |
| 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                     |
| <b>Creditors: amounts falling due within one year</b> | 10   | <u>4,561</u>               | <u>-</u>                         | <u>4,561</u>        | <u>4,555</u>                |
| <b>Net current assets</b>                             |      | 288,525                    | 114,088                          | 402,613             | 230,276                     |
| <b>Net assets</b>                                     |      | <u>565,691</u>             | <u>114,088</u>                   | <u>679,779</u>      | <u>510,942</u>              |
| <b>Funds</b>                                          |      |                            |                                  |                     |                             |
| Unrestricted funds                                    |      |                            |                                  | 565,691             | 369,827                     |
| Restricted funds                                      | 11   |                            |                                  | 114,088             | 141,115                     |
| <b>Total funds</b>                                    |      |                            |                                  | <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<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2024<br>Total<br>Funds<br>£ |
|--------------------------------|----------------------------|--------------------------|-----------------------------|
| 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<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2023<br>Total<br>Funds<br>£ |
|--------------------------------|----------------------------|--------------------------|-----------------------------|
| 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<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2024<br>Total<br>Funds<br>£ | 2023<br>Total<br>Funds<br>£ |
|-----------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| 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<br>Funds<br>£ | 2024<br>Restricted<br>Funds<br>£ | Total<br>Funds<br>£ | 2023<br>Total<br>Funds<br>£ |
|----------------------------------|----------------------------|----------------------------------|---------------------|-----------------------------|
| 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<br>Total<br>Funds<br>£ | 2023<br>Total<br>Funds<br>£ |
|-------------------------------|-----------------------------|-----------------------------|
| 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<br>Property<br>Total<br>£ |
|-----------------------------------|------------------------------------|
| <b>Cost</b>                       |                                    |
| At 1 April 2023 and 31 March 2024 | <u>336,666</u>                     |
| <b>Accumulated Depreciation</b>   |                                    |
| At 1 April 2023                   | 56,000                             |
| Depreciation for the year         | 3,500                              |
| At 31 March 2024                  | <u>59,500</u>                      |
| <b>Net Book Value</b>             |                                    |
| 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<br>Funds<br>£ | 2024<br>Restricted<br>Funds<br>£ | Total<br>Funds<br>£ | 2023<br>Total<br>Funds<br>£ |
|------------------------|----------------------------|----------------------------------|---------------------|-----------------------------|
| 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<br>Funds<br>£ | 2024<br>Restricted<br>Funds<br>£ | Total<br>Funds<br>£ | 2023<br>Total<br>Funds<br>£ |
|--------------------------|----------------------------|----------------------------------|---------------------|-----------------------------|
| 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<br>Funds<br>£ | 2024<br>Restricted<br>Funds<br>£ | Total<br>Funds<br>£ | 2023<br>Total<br>Funds<br>£ |
|-----------------------|----------------------------|----------------------------------|---------------------|-----------------------------|
| 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<br>1 April 2022<br>£ | Incoming<br>Resources<br>£ | Resources<br>Expended<br>£ | Transfers<br>£ | Balance at<br>31 March 2023<br>£ |
|-----------------------|---------------------------------|----------------------------|----------------------------|----------------|----------------------------------|
| 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<br>1 April 2023<br>£ | Incoming<br>Resources<br>£ | Resources<br>Expended<br>£ | Transfers<br>£ | Balance at<br>31 March 2024<br>£ |
| 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.