

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	<u>273,666</u>	<u>-</u>	<u>273,666</u>	<u>277,166</u>
Current Assets					
Debtors	8	8,140	56	8,196	16,314
Cash at bank and in hand	9	<u>294,000</u>	<u>120,103</u>	<u>414,103</u>	<u>390,860</u>
		<u>302,140</u>	<u>120,159</u>	<u>422,299</u>	<u>407,174</u>
Creditors: amounts falling due within one year	10	<u>4,509</u>	<u>-</u>	<u>4,509</u>	<u>4,561</u>
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)

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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.

