

COMMUNITY CHURCH EXMOUTH

England & Wales · Charity number 1169245

Details

Other names	ICHTHUS COMMUNITY CHURCH
Status	Registered
Legal form	CIO
Registered	2016-09-19
Register	View on the Charity Commission register

Contact

Address	Community Church 7-9 Market Street Exmouth EX8 1HP
Phone	01395222654
Email	info@communitychurchexmouth.org.uk
Website	www.communitychurchexmouth.org.uk

Activities

Objects: (1) TO ADVANCE THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC IN THE UNITED KINGDOM AND OVERSEAS IN ACCORDANCE WITH THE STATEMENTS OF BELIEF APPEARING IN THE SCHEDULE.(2) FOR THE PUBLIC BENEFIT TO PROMOTE THE EDUCATION (INCLUDING SOCIAL AND PHYSICAL TRAINING) OF PEOPLE UNDER THE AGE OF 25 YEARS IN THE UNITED KINGDOM AND OVERSEAS IN SUCH WAYS AS THE CHARITY TRUSTEES THINK FIT.(3) THE PREVENTION OR RELIEF OF POVERTY IN THE UNITED KINGDOM OR OVERSEAS BY PROVIDING: GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.

Activities: Worship Services on Sunday Mornings - see website for details. Prayer Meetings weekly and monthly. English Cafe for those wishing to improve their English Language skills. Financial Support to Exmouth Community Larder and Open Door Exmouth. Support to Themba Community Church Mission in South Africa. All meetings at the Axis Centre. Hire of the building to various support groups.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£28,561	£22,816	-	-
2024-03-31	£22,100	£20,461	-	-
2023-03-31	£27,807	£32,090	-	-
2022-03-31	£27,583	£22,690	-	-
2021-03-31	£25,629	£26,667	-	-

Trustees

Name	Role	Appointed
Bonney Kim Bullen		2025-07-01
MARK ADRIAN GAYLER		2016-09-03
PHILIP JAMES ROGERS BA HONS		2016-09-03

Accounts

Report of CCE activities – Year ending 31 March 2025

CCE weekly meetings continued in a regular rhythm and our building continued to be hired by a number of community organisations.

The Leadership Group was expanded with a Core Leadership Team consisting of the Senior Leader and three others, with three more people added to a Wider Leadership Team. The Trustees Team remained as before. We employed a new administrator to oversee all administration work.

Our Sunday meeting rhythm continued with relaxed, accessible services following a monthly pattern which included one Sunday of the month when we joined with our sister church in the Synergy Network, at Isca in Exeter. There were themed Multigenerational services with a range of activities for all ages quarterly.

Eating together continued to be an important part of our meetings and we have held a number of social gatherings throughout the year. We continued to use Zoom for weekly online midweek prayer meetings and Bible studies and also introduced a weekly, in person Bible Study at the Axis Centre.

Our regular Monday morning “Renew Axis” (“a quiet café-style space where it’s OK not to be OK”) continued to operate successfully with a team consisting of a paid manager and three volunteers.

On Remembrance Sunday we offered free coffee and cakes after the town’s open-air service, and raised money in support of the Royal British Legion.

In the build up to Christmas, we joined with other churches in Exmouth to provide a family Christmas event in a marquee in the town centre.

We continued to support Open Door Exmouth, both through volunteers and financial donations, and continued to support Exmouth Food Bank with regular financial donations.

We continued our long-term letting arrangement of the upstairs of the Axis Centre with a local organisation supporting children and young people who are challenged by mainstream education.

COMMUNITY CHURCH EXMOUTH

FINANCIAL STATEMENTS
FOR THE
YEAR ENDED 31 MARCH 2025

CHARITY NO: 1169245

COMMUNITY CHURCH EXMOUTH

Financial Statements

Year Ended 31 March 2025

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COMMUNITY CHURCH EXMOUTH

Officers and Professional Advisors

The Trustees	Phillip Rogers Mark Gayler Michael Byrne Mary Byrne
Administrator	Mark Gayler
Address	The Axis Centre 7/9 Market Street Exmouth Devon EX8 1HP
Bankers	Santander Bridle Road Bootle Merseyside G1R 0AA
Independent Examiner	Martin Woolcott

COMMUNITY CHURCH EXMOUTH

Statement of Financial Activities

For the year ended 31 March 2025

		Unrestricted Funds	Restricted Income Funds	Total 2025	Total 2024
	Note	£	£	£	£
Incoming Resources					
Donations and offerings		19,872		19,872	15,822
Fund Raising Events		0		0	0
Grants		0		0	0
Gift Aid Tax recovered		3,199		3,199	1,330
Use of premises		5,490		5,490	4,948
Donated goods, facilities and services		0		0	0
Miscellaneous		0		0	0
Total incoming resources		<u>28,561</u>	<u>0</u>	<u>28,561</u>	<u>22,100</u>
Resources Expended					
Church expenses	2	11,775	0	11,775	10,532
Outreach expenses	2	7,515	0	7,515	7,529
Donations	3	3,526	0	3,526	2,400
Total resources expended		<u>22,816</u>	<u>0</u>	<u>22,816</u>	<u>20,461</u>
Net incoming resources		5,745	0	5,745	1,639
Total funds brought forward		479,969	0	479,969	478,330
		<u>485,714</u>	<u>0</u>	<u>485,714</u>	<u>479,969</u>

COMMUNITY CHURCH EXMOUTH

Balance Sheet

As At 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Fixed Assets					
Tangible Assets	5	454,844	0	454,844	454,977
Total fixed assets		<u>454,844</u>	<u>0</u>	<u>454,844</u>	<u>454,977</u>
Current Assets					
Debtors		637		637	2,000
Short term deposits		0		0	0
Cash at bank and in hand		30,233	0	30,233	22,992
Total current assets		<u>30,870</u>	<u>0</u>	<u>30,870</u>	<u>24,992</u>
Creditors - amounts due within one year		<u>0</u>		<u>0</u>	<u>0</u>
Net current assets		<u>30,870</u>	<u>0</u>	<u>30,870</u>	<u>24,992</u>
Net assets		<u>485,714</u>	<u>0</u>	<u>485,714</u>	<u>479,969</u>
Income Funds					
Restricted Funds	7		0	0	0
Unrestricted Funds		485,714		485,714	479,969
		<u>485,714</u>	<u>0</u>	<u>485,714</u>	<u>479,969</u>

The notes on Pages 5 to 9 form part of these accounts.

Approved by the trustees on 10 June 2025 and signed on their behalf by:



Mark Gayler



Philip Rogers

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2025

1. Accounting Policies

(a) Basis of accounting

These accounts comply with the Charities Act 2011 and with Accounting and Reporting By Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) except for the depreciation policy shown below.

(b) Change in basis

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

(c) Changes to previous accounts

No changes have been made to accounts for previous years.

(d) Incoming Resources

Income is recognised when received by the Charity. Income Tax recoverable is calculated on gift aid income actually received.

Volunteer help: - the value of any voluntary help received is not included in the Accounts.

(e) Expenditure and Liabilities

Liability recognition: - Generally liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

(f) Assets

Tangible fixed assets: - These are capitalised if they can be used for more than one year, and cost at least £250. Freehold land and buildings are valued at their insurance value, and may be revalued periodically. Equipment will be valued at cost or a reasonable value on receipt. The charity does not have a policy of revaluation for equipment.

Depreciation: - Freehold Land & Buildings are stated at insurance value without depreciation as the charity would not fund any replacement out of retained reserves. Equipment and Vehicles are depreciated at 25% per year on the decreasing value

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2025

2. Expenditure

Fees for examining the accounts: None

Analysis of resources expended

	General Funds 2025 £	Restricted Funds 2025 £	2024 £
Church Expenses			
Subscriptions	491		586
Books and conferences	168		663
Visiting speakers	100		0
General expenses	1,179		580
Maintenance of equipment	357		75
Maintenance of building	1,627		548
Cleaning	2,072		2,195
Light, heat and water	3,586		2,927
Legal Expenses	0		0
Telephone and IT Costs	798		533
Insurance and licences	1,264		1,446
Depreciation	133		979
	<u>11,775</u>	<u>0</u>	<u>10,532</u>
Outreach Expenses			
Staff costs	5,550	0	5,478
Other Support Costs	0	0	0
Children's Work	238	0	145
Italy (Verbania) Mission	0	0	1,000
Renew	668	0	530
Depreciation	0		0
General expenses	1,059		376
	<u>7,515</u>	<u>0</u>	<u>7,529</u>

3. Donations

Donations to institutions	2,400		2,400
Donations to individuals	1,126		0
	<u>3,526</u>	<u>0</u>	<u>2,400</u>

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2025

4. Trustees and other related parties

None of the trustees received any expenses nor were there any related party transactions with them.

5. Tangible Fixed Assets

		Freehold Land and Buildings	Equipment	Total
		£	£	£
Cost	at 1 April 2024	454,844	3,917	458,761
	Disposals		0	0
	Additions		0	0
	at 31 March 2025	<u>454,844</u>	<u>3,917</u>	<u>458,761</u>
Depreciation	at 1 April 2024	0	3,784	3,784
	On disposals		0	0
	Charge for year		133	133
	at 31 March 2025	<u>0</u>	<u>3,917</u>	<u>3,917</u>
Net Book Value	at 31 March 2025	<u>454,844</u>	<u>0</u>	<u>454,844</u>
	at 31 March 2024	<u>454,844</u>	<u>133</u>	<u>454,977</u>

6. Restricted Income Funds

No Restricted Income funds were maintained in 2024/25

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2025

7. Movement of Restricted Income Funds

No restricted income funds were maintained in 2024/25

8. Analysis of Net Assets by Funds

	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted Funds	0	0	0
General Fund	454,844	30,870	485,714
Total incoming resources	<u>454,844</u>	<u>30,870</u>	<u>485,714</u>

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2025

9. Declarations

(a) Adequacy of assets to meet fund restrictions

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

(b) Change in year end

The trustees have not changed the year end date nor the length of the charity's financial year.

(c) Designated funds

The charity does not have any designated funds.

(d) Discontinued, continuing and acquired operations

All the charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

(e) Funds in deficit

No funds are in deficit at the balance sheet date.

(f) Inalienable or historic assets

The charity has no assets at the balance sheet date classed as inalienable or historic.

(g) Intangible assets

The charity has no intangible assets

(h) Inter-fund loans

There were no inter-fund loans outstanding at the balance sheet date.

(i) Revaluations

None of the charity's functional fixed assets have been revalued during the year and the charity does not have a policy of revaluation of these assets.

(j) Subsidiaries

The charity has no subsidiary companies.

(k) Uncapitalised fixed assets

The charity has no material fixed assets which have not been capitalised and included on the balance sheet.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY CHURCH EXMOUTH

I report on the accounts of the Charity for the year ended 31 March 2025 which are set out on pages 1 to 9

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention from the papers provided:

1) Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met; or

2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



5 December 2025

Martin Woolcott ACIB AAT
33 Kittersley Drive
Liverton
Newton Abbot
TQ12 6YX

Accounts

Report of CCE activities – Year ending 31 March 2024

CCE weekly meetings continue in a regular rhythm with a few new additions, and our building continues to be hired by a number of community organisations.

A new Senior Leader was appointed in May.

Our Sunday meeting rhythm continued with relaxed, accessible services following a monthly pattern which includes one Sunday of the month when we joined with our sister church in the Synergy Network, at Isca in Exeter. Themed Multigenerational services with a range of activities for all ages were introduced once a Quarter.

Eating together has been an important part of our meetings and we have held a number of social gatherings throughout the year. We continued to use Zoom for online midweek prayer meetings and Bible studies.

Our regular Monday morning “Renew Axis” (“a quiet café-style space where it’s OK not to be OK”) continued to operate successfully with a new manager starting in September.

On Remembrance Sunday we offered free coffee and cakes after the town’s open-air service, and raised money in support of the Royal British Legion.

In the build up to Christmas, we joined with other churches in Exmouth to provide a family Christmas event in a marquee in the town centre.

We continued to support Open Door Exmouth, both through volunteers and financial donations, and continued to support Exmouth Food Bank with regular financial donations.

We continued our long-term letting arrangement of the upstairs of the Axis Centre with a local organisation supporting children and young people who are challenged by mainstream education.

COMMUNITY CHURCH EXMOUTH

FINANCIAL STATEMENTS
FOR THE
YEAR ENDED 31 MARCH 2024

CHARITY NO: 1169245

COMMUNITY CHURCH EXMOUTH

Financial Statements

Year Ended 31 March 2024

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COMMUNITY CHURCH EXMOUTH

Officers and Professional Advisors

The Trustees	Phillip Rogers Mark Gayler Michael Byrne Mary Byrne
Administrator	Mark Gayler
Address	The Axis Centre 7/9 Market Street Exmouth Devon EX8 1HP
Bankers	Santander Bridle Road Bootle Merseyside G1R 0AA
Independent Examiner	Martin Woolcott

COMMUNITY CHURCH EXMOUTH

Statement of Financial Activities

For the year ended 31 March 2024

		Unrestricted Funds	Restricted Income Funds	Total 2024	Total 2023
	Note	£	£	£	£
Incoming Resources					
Donations and offerings		15,822		15,822	20,276
Fund Raising Events		0		0	0
Grants		0		0	0
Gift Aid Tax recovered		1,330		1,330	2,551
Use of premises		4,948		4,948	4,980
Donated goods, facilities and services		0		0	0
Miscellaneous		0		0	0
Total incoming resources		<u>22,100</u>	<u>0</u>	<u>22,100</u>	<u>27,807</u>
Resources Expended					
Church expenses	2	10,532	0	10,532	17,289
Outreach expenses	2	7,529	0	7,529	11,726
Donations	3	2,400	0	2,400	3,075
Total resources expended		<u>20,461</u>	<u>0</u>	<u>20,461</u>	<u>32,090</u>
Net incoming resources		1,639	0	1,639	(4,283)
Total funds brought forward		478,330	0	478,330	482,613
		<u>479,969</u>	<u>0</u>	<u>479,969</u>	<u>478,330</u>

COMMUNITY CHURCH EXMOUTH

Balance Sheet

As At 31 March 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Fixed Assets					
Tangible Assets	5	454,977	0	454,977	455,957
Total fixed assets		<u>454,977</u>	<u>0</u>	<u>454,977</u>	<u>455,957</u>
Current Assets					
Debtors		2,000		2,000	2,157
Short term deposits		0		0	0
Cash at bank and in hand		22,992	0	22,992	20,216
Total current assets		<u>24,992</u>	<u>0</u>	<u>24,992</u>	<u>22,373</u>
Creditors - amounts due within one year		<u>0</u>		<u>0</u>	<u>0</u>
Net current assets		<u>24,992</u>	<u>0</u>	<u>24,992</u>	<u>22,373</u>
Net assets		<u>479,969</u>	<u>0</u>	<u>479,969</u>	<u>478,330</u>
Income Funds					
Restricted Funds	7		0	0	0
Unrestricted Funds		479,969		479,969	478,330
		<u>479,969</u>	<u>0</u>	<u>479,969</u>	<u>478,330</u>

The notes on Pages 5 to 9 form part of these accounts.

Approved by the trustees on 6 November 2024 and signed on their behalf by:



Mark Gayler



Philip Rogers

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2024

1. Accounting Policies

(a) Basis of accounting

These accounts comply with the Charities Act 2011 and with Accounting and Reporting By Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) except for the depreciation policy shown below.

(b) Change in basis

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

(c) Changes to previous accounts

No changes have been made to accounts for previous years.

(d) Incoming Resources

Income is recognised when received by the Charity. Income Tax recoverable is calculated on gift aid income actually received.

Volunteer help: - the value of any voluntary help received is not included in the Accounts.

(e) Expenditure and Liabilities

Liability recognition: - Generally liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

(f) Assets

Tangible fixed assets: - These are capitalised if they can be used for more than one year, and cost at least £250. Freehold land and buildings are valued at their insurance value, and may be revalued periodically. Equipment will be valued at cost or a reasonable value on receipt. The charity does not have a policy of revaluation for equipment.

Depreciation: - Freehold Land & Buildings are stated at insurance value without depreciation as the charity would not fund any replacement out of retained reserves. Equipment and Vehicles are depreciated at 25% per year on the decreasing value

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2024

2. Expenditure

Fees for examining the accounts: None

Analysis of resources expended

	General Funds 2024 £	Restricted Funds 2024 £	2023 £
Church Expenses			
Subscriptions	586		456
Books and conferences	663		0
Visiting speakers	0		0
General expenses	580		344
Maintenance of equipment	75		131
Maintenance of building	548		9,992
Cleaning	2,195		1,996
Light, heat and water	2,927		2,142
Legal Expenses	0		0
Telephone	533		417
Insurance and licences	1,446		1,627
Depreciation	979		184
	<u>10,532</u>	<u>0</u>	<u>17,289</u>
Outreach Expenses			
Staff costs	5,478	0	2,241
Other Support Costs	0	0	685
Children's Work	145	0	0
Italy (Verbania) Mission	1,000	0	7,850
Renew	530	0	818
Depreciation	0		0
General expenses	376		132
	<u>7,529</u>	<u>0</u>	<u>11,726</u>
3. Donations			
Donations to institutions	2,400		3,075
Donations to individuals	0		0
	<u>2,400</u>	<u>0</u>	<u>3,075</u>

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2024

4. Trustees and other related parties

None of the trustees received any expenses nor were there any related party transactions with them.

5. Tangible Fixed Assets

		Freehold Land and Buildings	Equipment	Total
		£	£	£
Cost	at 1 April 2023	454,844	3,917	458,761
	Disposals		0	0
	Additions		0	0
	at 31 March 2024	<u>454,844</u>	<u>3,917</u>	<u>458,761</u>
Depreciation	at 1 April 2023	0	2,805	2,805
	On disposals		0	0
	Charge for year		979	979
	at 31 March 2024	<u>0</u>	<u>3,784</u>	<u>3,784</u>
Net Book Value	at 31 March 2024	<u>454,844</u>	<u>133</u>	<u>454,977</u>
	at 31 March 2023	<u>454,844</u>	<u>1,112</u>	<u>455,957</u>

6. Restricted Income Funds

No Restricted Income funds were maintained in 2023/24

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2024

7. Movement of Restricted Income Funds

No restricted income funds were maintained in 2023/24

8. Analysis of Net Assets by Funds

	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted Funds	0	0	0
General Fund	454,977	24,992	479,969
Total incoming resources	<u>454,977</u>	<u>24,992</u>	<u>479,969</u>

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2024

9. Declarations

(a) Adequacy of assets to meet fund restrictions

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

(b) Change in year end

The trustees have not changed the year end date nor the length of the charity's financial year.

(c) Designated funds

The charity does not have any designated funds.

(d) Discontinued, continuing and acquired operations

All the charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

(e) Funds in deficit

No funds are in deficit at the balance sheet date.

(f) Inalienable or historic assets

The charity has no assets at the balance sheet date classed as inalienable or historic.

(g) Intangible assets

The charity has no intangible assets

(h) Inter-fund loans

There were no inter-fund loans outstanding at the balance sheet date.

(i) Revaluations

None of the charity's functional fixed assets have been revalued during the year and the charity does not have a policy of revaluation of these assets.

(j) Subsidiaries

The charity has no subsidiary companies.

(k) Uncapitalised fixed assets

The charity has no material fixed assets which have not been capitalised and included on the balance sheet.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY CHURCH EXMOUTH

I report on the accounts of the Charity for the year ended 31 March 2024 which are set out on pages 1 to 9

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention from the papers provided:

1) Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met; or

2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



14 November 2024

Martin Woolcott ACIB AAT
33 Kittersley Drive
Liverton
Newton Abbot
TQ12 6YX

Accounts

COMMUNITY CHURCH EXMOUTH

FINANCIAL STATEMENTS
FOR THE
YEAR ENDED 31 MARCH 2023

CHARITY NO: 1169245

COMMUNITY CHURCH EXMOUTH

Financial Statements

Year Ended 31 March 2023

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COMMUNITY CHURCH EXMOUTH

Officers and Professional Advisors

The Trustees	Phillip Rogers Mark Gayler Michael Byrne Mary Byrne
Administrator	Mark Gayler
Address	The Axis Centre 7/9 Market Street Exmouth Devon EX8 1HP
Bankers	Santander Bridle Road Bootle Merseyside G1R 0AA
Independent Examiner	Martin Woolcott

COMMUNITY CHURCH EXMOUTH

Statement of Financial Activities

For the year ended 31 March 2023

		Unrestricted Funds	Restricted Income Funds	Total 2023	Total 2022
	Note	£	£	£	£
Incoming Resources					
Donations and offerings		14,826	5,450	20,276	14,489
Fund Raising Events		0		0	0
Grants		0		0	2,500
Gift Aid Tax recovered		2,551		2,551	2,853
Use of premises		4,980		4,980	7,615
Donated goods, facilities and services		0		0	0
Miscellaneous		0		0	126
Total incoming resources		<u>22,357</u>	<u>5,450</u>	<u>27,807</u>	<u>27,583</u>
Resources Expended					
Church expenses	2	17,289	0	17,289	10,141
Outreach expenses	2	5,487	6,239	11,726	9,215
Donations	3	3,075	0	3,075	3,334
Total resources expended		<u>25,851</u>	<u>6,239</u>	<u>32,090</u>	<u>22,690</u>
Net incoming resources		(3,494)	(789)	(4,283)	4,893
Total funds brought forward		481,824	789	482,613	477,720
		<u>478,330</u>	<u>0</u>	<u>478,330</u>	<u>482,613</u>

COMMUNITY CHURCH EXMOUTH

Balance Sheet

As At 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fixed Assets					
Tangible Assets	5	455,957	0	455,957	455,892
Total fixed assets		<u>455,957</u>	<u>0</u>	<u>455,957</u>	<u>455,892</u>
Current Assets					
Debtors		2,157		2,157	1,691
Short term deposits		0		0	0
Cash at bank and in hand		20,216	0	20,216	25,030
Total current assets		<u>22,373</u>	<u>0</u>	<u>22,373</u>	<u>26,721</u>
Creditors - amounts due within one year		0		0	0
Net current assets		<u>22,373</u>	<u>0</u>	<u>22,373</u>	<u>26,721</u>
Net assets		<u>478,330</u>	<u>0</u>	<u>478,330</u>	<u>482,613</u>
Income Funds					
Restricted Funds	7		0	0	789
Unrestricted Funds		478,330		478,330	481,824
		<u>478,330</u>	<u>0</u>	<u>478,330</u>	<u>482,613</u>

The notes on Pages 5 to 9 form part of these accounts.

Approved by the trustees on 9 May 2023 and signed on their behalf by:

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2023

1. Accounting Policies

(a) Basis of accounting

These accounts comply with the Charities Act 2011 and with Accounting and Reporting By Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) except for the depreciation policy shown below.

(b) Change in basis

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

(c) Changes to previous accounts

No changes have been made to accounts for previous years.

(d) Incoming Resources

Income is recognised when received by the Charity. Income Tax recoverable is calculated on gift aid income actually received.

Volunteer help: - the value of any voluntary help received is not included in the Accounts.

(e) Expenditure and Liabilities

Liability recognition: - Generally liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

(f) Assets

Tangible fixed assets: - These are capitalised if they can be used for more than one year, and cost at least £250. Freehold land and buildings are valued at their insurance value, and may be revalued periodically. Equipment will be valued at cost or a reasonable value on receipt. The charity does not have a policy of revaluation for equipment.

Depreciation: - Freehold Land & Buildings are stated at insurance value without depreciation as the charity would not fund any replacement out of retained reserves. Equipment and Vehicles are depreciated at 25% per year on the decreasing value

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2023

2. Expenditure

Fees for examining the accounts: None

Analysis of resources expended

	General Funds 2023 £	Restricted Funds 2023 £	2022 £
Church Expenses			
Subscriptions	456		670
Books and conferences	0		0
Visiting speakers	0		100
General expenses	344		704
Maintenance of equipment	131		79
Maintenance of building	9,992		3,156
Cleaning	1,996		1,932
Light, heat and water	2,142		1,211
Legal Expenses	0		0
Telephone	417		332
Insurance and licences	1,627		1,608
Depreciation	184		349
	<u>17,289</u>	<u>0</u>	<u>10,141</u>
Outreach Expenses			
Staff costs	2,241	0	1,120
Other Support Costs	685	0	540
South Africa Mission	0	0	2,610
Italy (Verbania) Mission	2,400	5,450	4,040
Renew	29	789	591
Depreciation	0		0
General expenses	132		314
	<u>5,487</u>	<u>6,239</u>	<u>9,215</u>

3. Donations

Donations to institutions	3,075		3,300
Donations to individuals	0		34
	<u>3,075</u>	<u>0</u>	<u>3,334</u>

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2023

4. Trustees and other related parties

None of the trustees received any expenses nor were there any related party transactions with them.

5. Tangible Fixed Assets

		Freehold Land and Buildings	Equipment	Total
		£	£	£
Cost	at 1 April 2022	454,844	3,668	458,512
	Disposals		0	0
	Additions		249	249
	at 31 March 2023	<u>454,844</u>	<u>3,917</u>	<u>458,762</u>
Depreciation	at 1 April 2022		2,621	2,621
	On disposals		0	0
	Charge for year		184	184
	at 31 March 2023	<u>0</u>	<u>2,805</u>	<u>2,805</u>
Net Book Value	at 31 March 2023	<u><u>454,844</u></u>	<u><u>1,112</u></u>	<u><u>455,957</u></u>
	at 31 March 2022	<u>454,844</u>	<u>1,396</u>	<u>456,241</u>

6. Restricted Income Funds

Name	Purpose
Renew Fund	To support the provision of a Renew Wellbeing Cafe.
Verbania Fund	To support the work of the Casa di Grazia church in Verbania, Italy.

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2023

7. Movement of Restricted Income Funds

	Renew Fund £	Verbania Fund £	Verbania Fund £
Incoming Resources	0	5,450	1,450
Expenditure	789	5,450	1,450
Opening Balance	789	0	0
Total incoming resources	<u>0</u>	<u>0</u>	<u>0</u>

8. Analysis of Net Assets by Funds

	Tangible Fixed Assets £	Net Current Assets £	Total £
<u>Restricted Funds</u>			
Renew Fund	0	0	0
Verbania Fund	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0
General Fund	455,957	22,373	478,330
Total incoming resources	<u>455,957</u>	<u>22,373</u>	<u>478,330</u>

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2023

9. Declarations

(a) Adequacy of assets to meet fund restrictions

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

(b) Change in year end

The trustees have not changed the year end date nor the length of the charity's financial year.

(c) Designated funds

The charity does not have any designated funds.

(d) Discontinued, continuing and acquired operations

All the charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

(e) Funds in deficit

No funds are in deficit at the balance sheet date.

(f) Inalienable or historic assets

The charity has no assets at the balance sheet date classed as inalienable or historic.

(g) Intangible assets

The charity has no intangible assets

(h) Inter-fund loans

There were no inter-fund loans outstanding at the balance sheet date.

(i) Revaluations

None of the charity's functional fixed assets have been revalued during the year and the charity does not have a policy of revaluation of these assets.

(j) Subsidiaries

The charity has no subsidiary companies.

(k) Uncapitalised fixed assets

The charity has no material fixed assets which have not been capitalised and included on the balance sheet.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY CHURCH EXMOUTH

I report on the accounts of the Charity for the year ended 31 March 2023 which are set out on pages 1 to 9

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention from the papers provided:

1) Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met; or

2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



9th January 2024

Martin Woolcott ACIB AAT
33 Kittersley Drive
Liverton
Newton Abbot
TQ12 6YX

Report of CCE activities – year ending 31 March 2023

With the disruptions of Covid-19 now well behind us we had a year where our activities were settled into a new 'normal' routine. Our Church meetings are re-established in a regular rhythm, and our various regular hirers of the Centre are able to use the premises normally.

Our Sunday meeting rhythm continued with slightly different services on each Sunday of the month, with one Sunday when we joined with Isca Church in Exeter – our 'sister' Church in the Synergy network. On several occasions we had a meal together after the service. We continued to use Zoom for online midweek prayer meetings and Bible studies.

Our regular Monday morning "Renew Axis" ("a quiet café-style space where it's OK not to be OK") continued to operate successfully.

On Remembrance Sunday we offered free coffee and cakes after the town's open-air service, and raised money in support of the Royal British Legion.

We continued to support Open Door Exmouth, both through volunteers and financial donations, and continued to support Exmouth Food Bank with regular financial donations.

We continued our long-term letting arrangement of the upstairs of the Axis Centre with a local organisation supporting children and young people who are challenged by mainstream education.

Accounts

Report of CCE activities – year ending 31 March 2022

After the previous year which was dominated by the Covid-19 lockdowns, we were able to start meeting in person again at the Axis Centre. Our regular hirers of the Centre were also able to begin meeting again.

During lockdown there were several people who do not live locally who regularly joined our, our Sunday services, midweek meetings and prayer meetings online via Zoom. Because of this, when we began meeting in person on Sundays we initially ran ‘hybrid’ meetings, which allowed these people, and any more local people who were unable to attend, to join with us. Having discovered the benefits of Zoom meetings during lockdown we have continued to run midweek meetings and prayer meetings in this way.

In the autumn of 2021 we started “Renew Axis” on Monday mornings – “a quiet café-style space where it’s OK not to be OK” – which is open to any member of the local community. Renew spaces are simple cafe style spaces run by local churches where hobbies and activities are shared or co-produced. The cafe space is attached to a quiet prayer space where inner habits of wellbeing are shared. This is run in partnership with Renew Wellbeing – a national charity, and we were grateful to receive grant funding from the Cinnamon Trust for this project.

We continued to support Open Door Exmouth, both through volunteers and financial donations, and continued to support Exmouth Food Bank with regular financial donations.

We continued our support of a former Exmouth Teacher and member of CCE who had been living and serving Themba Community Church in South Africa. She moved back to Exmouth in early 2022, and we have continued our financial support while she settles back into life in the UK. She is a tremendous addition to our local church community, and has subsequently re-joined our leadership team.

We continue our long-term letting arrangement of the upstairs of the Axis Centre with a local organisation supporting children and young people who are challenged by mainstream education. Lettings to the County Council Children’s Services ended in the summer once they were able to return to their pre-lockdown arrangements in other premises.

COMMUNITY CHURCH EXMOUTH

FINANCIAL STATEMENTS
FOR THE
YEAR ENDED 31 MARCH 2022

CHARITY NO: 1169245

COMMUNITY CHURCH EXMOUTH

Financial Statements

Year Ended 31 March 2022

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COMMUNITY CHURCH EXMOUTH

Officers and Professional Advisors

The Trustees	Phillip Rogers Mark Gayler Michael Byrne Mary Byrne
Administrator	Mark Gayler
Address	The Axis Centre 7/9 Market Street Exmouth Devon EX8 1HP
Bankers	Santander Bridle Road Bootle Merseyside G1R 0AA
Independent Examiner	Martin Woolcott

COMMUNITY CHURCH EXMOUTH

Statement of Financial Activities

For the year ended 31 March 2022

		Unrestricted Funds	Restricted Income Funds	Total 2022	Total 2021
	Note	£	£	£	£
Incoming Resources					
Donations and offerings		10,864	3,625	14,489	18,214
Fund Raising Events		0		0	956
Grants		0	2,500	2,500	0
Gift Aid Tax recovered		2,565	288	2,853	3,959
Use of premises		7,615		7,615	2,500
Donated goods, facilities and services		0		0	0
Miscellaneous		126		126	0
Total incoming resources		<u>21,170</u>	<u>6,413</u>	<u>27,583</u>	<u>25,629</u>
Resources Expended					
Church expenses	2	10,141	0	10,141	5,835
Outreach expenses	2	3,575	5,640	9,215	16,132
Donations	3	3,334	0	3,334	4,700
Total resources expended		<u>17,050</u>	<u>5,640</u>	<u>22,690</u>	<u>26,667</u>
Net incoming resources		4,120	773	4,893	(1,038)
Total funds brought forward		477,720		477,720	478,758
		<u>481,840</u>	<u>773</u>	<u>482,613</u>	<u>477,720</u>

COMMUNITY CHURCH EXMOUTH

Balance Sheet

As At 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Fixed Assets					
Tangible Assets	5	455,892	0	455,892	456,241
Total fixed assets		<u>455,892</u>	<u>0</u>	<u>455,892</u>	<u>456,241</u>
Current Assets					
Debtors		1,691		1,691	2,015
Short term deposits		0		0	0
Cash at bank and in hand		24,241	789	25,030	19,464
Total current assets		<u>25,932</u>	<u>789</u>	<u>26,721</u>	<u>21,479</u>
Creditors - amounts due within one year		0		0	0
Net current assets		<u>25,932</u>	<u>789</u>	<u>26,721</u>	<u>21,479</u>
Net assets		<u>481,824</u>	<u>789</u>	<u>482,613</u>	<u>477,720</u>
Income Funds					
Restricted Funds	7		789	789	0
Unrestricted Funds		481,824		481,824	477,720
		<u>481,824</u>	<u>789</u>	<u>482,613</u>	<u>477,720</u>

The notes on Pages 5 to 9 form part of these accounts.

Approved by the trustees on 21 June 2022 and signed on their behalf by:



Mark Gayler

Philip Rogers

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2022

1. Accounting Policies

(a) Basis of accounting

These accounts comply with the Charities Act 2011 and with Accounting and Reporting By Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) except for the depreciation policy shown below.

(b) Change in basis

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

(c) Changes to previous accounts

No changes have been made to accounts for previous years.

(d) Incoming Resources

Income is recognised when received by the Charity. Income Tax recoverable is calculated on gift aid income actually received.

Volunteer help: - the value of any voluntary help received is not included in the Accounts.

(e) Expenditure and Liabilities

Liability recognition: - Generally liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

(f) Assets

Tangible fixed assets: - These are capitalised if they can be used for more than one year, and cost at least £250. Freehold land and buildings are valued at their insurance value, and may be revalued periodically. Equipment will be valued at cost or a reasonable value on receipt. The charity does not have a policy of revaluation for equipment.

Depreciation: - Freehold Land & Buildings are stated at insurance value without depreciation as the charity would not fund any replacement out of retained reserves. Equipment and Vehicles are depreciated at 25% per year on the decreasing value

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2022

2. Expenditure

Fees for examining the accounts: None

Analysis of resources expended

	General Funds 2022 £	Restricted Funds 2022 £	2021 £
Church Expenses			
Subscriptions	670		517
Books and conferences	0		87
Visiting speakers	100		550
General expenses	704		439
Maintenance of equipment	79		0
Maintenance of building	3,156		255
Cleaning	1,932		1,301
Light, heat and water	1,211		773
Legal Expenses	0		0
Telephone	332		280
Insurance and licences	1,608		1,168
Depreciation	349		465
	<u>10,141</u>	<u>0</u>	<u>5,835</u>

Outreach Expenses

Staff costs	0	1,120	13,453
Other Support Costs	540	0	0
South Africa Mission	131	2,479	2,550
Italy (Verbania) Mission	2,590	1,450	0
Renew	0	591	0
Depreciation	0		0
General expenses	314		129
	<u>3,575</u>	<u>5,640</u>	<u>16,132</u>

3. Donations

Donations to institutions	3,300		4,700
Donations to individuals	34		0
	<u>3,334</u>	<u>0</u>	<u>4,700</u>

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2022

4. Trustees and other related parties

None of the trustees received any expenses nor were there any related party transactions with them.

5. Tangible Fixed Assets

		Freehold Land and Buildings £	Equipment £	Total £
Cost	at 1 April 2021	454,844	3,668	458,512
	Disposals		0	0
	Additions		0	0
	at 31 March 2022	<u>454,844</u>	<u>3,668</u>	<u>458,513</u>
Depreciation	at 1 April 2021		2,272	2,272
	On disposals		0	0
	Charge for year		349	349
	at 31 March 2022	<u>0</u>	<u>2,621</u>	<u>2,621</u>
Net Book Value	at 31 March 2022	<u><u>454,844</u></u>	<u><u>1,047</u></u>	<u><u>455,892</u></u>
	at 31 March 2021	<u>454,844</u>	<u>1,396</u>	<u>456,241</u>

6. Restricted Income Funds

Name	Purpose
Renew Fund	To support the provision of a Renew Wellbeing Cafe.
South Africa Fund	To support Themba Community Church in South Africa.
Verbania Fund	To support the work of the Casa di Grazia church in Verbania, Italy.

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2022

7. Movement of Restricted Income Funds

	Renew Fund £	South Africa Fund £	Verbania Fund £
Incoming Resources	2,500	2,463	1,450
Expenditure	1,711	2,479	1,450
Opening Balance	0	16	0
Total incoming resources	789	0	0

8. Analysis of Net Assets by Funds

	Tangible Fixed Assets £	Net Current Assets £	Total £
<u>Restricted Funds</u>			
Renew Fund	0	789	789
South Africa Fund	0	0	0
Verbania Fund	0	0	0
	0	789	789
General Fund	455,892	25,932	481,824
Total incoming resources	455,892	26,721	482,613

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2022

9. Declarations

(a) Adequacy of assets to meet fund restrictions

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

(b) Change in year end

The trustees have not changed the year end date nor the length of the charity's financial year.

(c) Designated funds

The charity does not have any designated funds.

(d) Discontinued, continuing and acquired operations

All the charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

(e) Funds in deficit

No funds are in deficit at the balance sheet date.

(f) Inalienable or historic assets

The charity has no assets at the balance sheet date classed as inalienable or historic.

(g) Intangible assets

The charity has no intangible assets

(h) Inter-fund loans

There were no inter-fund loans outstanding at the balance sheet date.

(i) Revaluations

None of the charity's functional fixed assets have been revalued during the year and the charity does not have a policy of revaluation of these assets.

(j) Subsidiaries

The charity has no subsidiary companies.

(k) Uncapitalised fixed assets

The charity has no material fixed assets which have not been capitalised and included on the balance sheet.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY CHURCH EXMOUTH

I report on the accounts of the Charity for the year ended 31 March 2022 which are set out on pages 1 to 9

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention from the papers provided:

1) Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met; or

2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



1st December 2022

Martin Woolcott ACIB AAT
33 Kittersley Drive
Liverton
Newton Abbot
TQ12 6YX

Accounts

Report of CCE activities – year ending 31 March 2021

The year was dominated by the Covid-19 pandemic, which meant that the bulk of our church activities were held online (via Zoom) rather than in person at the Axis Centre. Our regular hirers of the Centre were also unable to meet through the year.

While this involved a significant change, our Sunday services and midweek meetings and prayer meetings were able to continue uninterrupted, with the unforeseen benefit of some people who would not have been able to attend in person being able to take part. We were also able to welcome many 'visiting' speakers via Zoom for whom it would not have been practical to travel in person to Exmouth.

During the year Tim and Martina Pegler, who had been leading the church, moved to Italy to support a new local church. Leadership of CCE was taken up by Mike and Mary Byrne, who also became trustees.

We continued to support Open Door Exmouth, both through volunteers and financial donations.

We also continued to support Community Larder Exmouth with regular financial donations.

We continued our support of a former Exmouth Teacher and member of CCE now living and serving Themba Community Church in South Africa where she helps with kids' education and teacher training. She ended up being 'stranded' in Exmouth for most of 2021, having been in UK for a visit at the end of 2020 and being unable to return to South Africa due to Covid. During this time she was a great help and support to our activities in Exmouth.

From September 2020 we regularly let part of the Axis Centre to the County Council for child contact sessions, as the Council did not have suitable premises where they could comply with Covid restrictions.

Also in September 2020 we began a long-term letting arrangement of the upstairs of the Axis Centre with a local organisation supporting children who are unable to attend school.

COMMUNITY CHURCH EXMOUTH

FINANCIAL STATEMENTS
FOR THE
YEAR ENDED 31 MARCH 2021

CHARITY NO: 1169245

COMMUNITY CHURCH EXMOUTH

Financial Statements

Year Ended 31 March 2021

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COMMUNITY CHURCH EXMOUTH

Officers and Professional Advisors

The Trustees	Phillip Rogers Mark Gayler Michael Byrne Mary Byrne
Administrator	Mark Gayler
Address	The Axis Centre 7/9 Market Street Exmouth Devon EX8 1HP
Bankers	Santander Bridle Road Bootle Merseyside G1R 0AA
Independent Examiner	Martin Woolcott

COMMUNITY CHURCH EXMOUTH

Statement of Financial Activities

For the year ended 31 March 2021

		Unrestricted Funds	Restricted Income Funds	Total 2021	Total 2020
	Note	£	£	£	£
Incoming Resources					
Donations and offerings		15,026	3,188	18,214	24,146
Fund Raising Events		956		956	757
Gift Aid Tax recovered		3,321	638	3,959	5,418
Use of premises		2,500		2,500	1,503
Donated goods, facilities and services		0		0	0
Miscellaneous		0		0	201
Total incoming resources		<u>21,803</u>	<u>3,826</u>	<u>25,629</u>	<u>32,025</u>
Resources Expended					
Church expenses	2	5,835	0	5,835	16,098
Outreach expenses	2	12,322	3,810	16,132	26,669
Donations	3	4,700	0	4,700	3,948
Total resources expended		<u>22,857</u>	<u>3,810</u>	<u>26,667</u>	<u>46,715</u>
Net incoming resources		(1,054)	16	(1,038)	(14,690)
Total funds brought forward		478,758		478,758	493,448
		<u>477,704</u>	<u>16</u>	<u>477,720</u>	<u>478,758</u>

COMMUNITY CHURCH EXMOUTH

Balance Sheet

As At 31 March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Fixed Assets					
Tangible Assets	5	456,241	0	456,241	456,706
Total fixed assets		<u>456,241</u>	<u>0</u>	<u>456,241</u>	<u>456,706</u>
Current Assets					
Debtors		2,015		2,015	1,062
Short term deposits		0		0	0
Cash at bank and in hand		19,448	16	19,464	21,165
Total current assets		<u>21,463</u>	<u>16</u>	<u>21,479</u>	<u>22,227</u>
Creditors - amounts due within one year		0		0	(175)
Net current assets		<u>21,463</u>	<u>16</u>	<u>21,479</u>	<u>22,052</u>
Net assets		<u>477,704</u>	<u>16</u>	<u>477,720</u>	<u>478,758</u>
Income Funds					
Restricted Funds	7		16	16	0
Unrestricted Funds		477,704		477,704	478,758
		<u>477,704</u>	<u>16</u>	<u>477,720</u>	<u>478,758</u>

The notes on Pages 5 to 9 form part of these accounts.

Approved by the trustees on 21 September 2021 and signed on their behalf by:



Mark Gayler

Philip Rogers

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2021

1. Accounting Policies

(a) Basis of accounting

These accounts comply with the Charities Act 2011 and with Accounting and Reporting By Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) except for the depreciation policy shown below.

(b) Change in basis

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

(c) Changes to previous accounts

No changes have been made to accounts for previous years.

(d) Incoming Resources

Income is recognised when received by the Charity. Income Tax recoverable is calculated on gift aid income actually received.

Volunteer help: - the value of any voluntary help received is not included in the Accounts.

(e) Expenditure and Liabilities

Liability recognition: - Generally liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

(f) Assets

Tangible fixed assets: - These are capitalised if they can be used for more than one year, and cost at least £250. Freehold land and buildings are valued at their insurance value, and may be revalued periodically. Equipment will be valued at cost or a reasonable value on receipt. The charity does not have a policy of revaluation for equipment.

Depreciation: - Freehold Land & Buildings are stated at insurance value without depreciation as the charity would not fund any replacement out of retained reserves. Equipment and Vehicles are depreciated at 25% per year on the decreasing value

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2021

2. Expenditure

Fees for examining the accounts: None

Analysis of resources expended

	General Funds 2021 £	Restricted Funds 2021 £	2020 £
Church Expenses			
Subscriptions	517		548
Books and conferences	87		2,414
Visiting speakers	550		1,530
General expenses	439		451
Maintenance of equipment	0		20
Maintenance of building	255		5,047
Cleaning	1,301		2,520
Light, heat and water	773		1,500
Legal Expenses	0		0
Telephone	280		310
Insurance and licences	1,168		1,138
Depreciation	465		620
	<u>5,835</u>	<u>0</u>	<u>16,098</u>

Outreach Expenses

Staff costs	12,193	1,260	24,746
South Africa Mission	0	2,550	1,923
Depreciation	0		0
General expenses	129		0
	<u>12,322</u>	<u>3,810</u>	<u>26,669</u>

3. Donations

Donations to institutions	4,700		3,948
Donations to individuals	0		0
	<u>4,700</u>	<u>0</u>	<u>3,948</u>

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2021

4. Trustees and other related parties

None of the trustees received any expenses nor were there any related party transactions with them.

5. Tangible Fixed Assets

		Freehold Land and Buildings	Equipment	Total
		£	£	£
Cost	at 1 April 2020	454,844	3,668	458,512
	Disposals		0	0
	Additions		0	0
	at 31 March 2021	<u>454,844</u>	<u>3,668</u>	<u>458,513</u>
Depreciation	at 1 April 2020		1,807	1,807
	On disposals		0	0
	Charge for year		465	465
	at 31 March 2021	<u>0</u>	<u>2,272</u>	<u>2,272</u>
Net Book Value	at 31 March 2021	<u><u>454,844</u></u>	<u><u>1,396</u></u>	<u><u>456,241</u></u>
	at 31 March 2020	<u>454,844</u>	<u>1,861</u>	<u>456,706</u>

6. Restricted Income Funds

Name	Purpose
Pastor Salary Fund	For the future payment of salary to a pastor of the church.
South Africa Fund	To support Themba Community Church in South Africa.

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2021

7. Movement of Restricted Income Funds

	Pastor Salary Fund £	South Africa Fund £
Incoming Resources	1,260	2,566
Expenditure	1,260	2,550
Opening Balance	0	0
Total incoming resources	<u>0</u>	<u>16</u>

8. Analysis of Net Assets by Funds

	Tangible Fixed Assets £	Net Current Assets £	Total £
<u>Restricted Funds</u>			
Pastor Salary Fund	0	0	0
South Africa Fund	<u>0</u>	<u>16</u>	<u>16</u>
	0	16	16
General Fund	456,241	21,463	477,704
Total incoming resources	<u>456,241</u>	<u>21,479</u>	<u>477,720</u>

COMMUNITY CHURCH EXMOUTH

Notes to the Accounts

For the year ended 31 March 2021

9. Declarations

(a) Adequacy of assets to meet fund restrictions

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

(b) Change in year end

The trustees have not changed the year end date nor the length of the charity's financial year.

(c) Designated funds

The charity does not have any designated funds.

(d) Discontinued, continuing and acquired operations

All the charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

(e) Funds in deficit

No funds are in deficit at the balance sheet date.

(f) Inalienable or historic assets

The charity has no assets at the balance sheet date classed as inalienable or historic.

(g) Intangible assets

The charity has no intangible assets

(h) Inter-fund loans

There were no inter-fund loans outstanding at the balance sheet date.

(i) Revaluations

None of the charity's functional fixed assets have been revalued during the year and the charity does not have a policy of revaluation of these assets.

(j) Subsidiaries

The charity has no subsidiary companies.

(k) Uncapitalised fixed assets

The charity has no material fixed assets which have not been capitalised and included on the balance sheet.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY CHURCH EXMOUTH

I report on the accounts of the Charity for the year ended 31 March 2020 which are set out on pages 1 to 9

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention from the papers provided:

1) Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met; or

2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



3rd December 2021

Martin Woolcott ACIB AAT
33 Kittersley Drive
Liverton
Newton Abbot
TQ12 6YX

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY CHURCH EXMOUTH

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3rd December 2021

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