

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

CONTENTS	PAGE
Officers and Professional Advisors	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5
Report of the Independent Examiner	10

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

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