

HONITON 55+ CIO

CHARITY NUMBER 1188796

YEAR ENDED 31 MARCH 2025

**RECEIPTS AND PAYMENTS
ACCOUNT**

Honiton 55+ CIO
Charity number 1188796

For the year ended 31 March 2025

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Honiton 55+ CIO
Charity number 1188796

**Report of the trustees
For the year ended 31 March 2025**

Registration	The charity registered as a Charitable Incorporated Organisation on 30 March 2020
Registration number	1188796
Principal/registered address	Honiton Daycare Centre St Michaels Orchard Way Honiton Devon EX14 1HU
Board of trustees	T Darrant (acting chair) C A Gilson N Hurlock J McNally (resigned 20 June 2024) J Richardson D Smith J Zarczynski (chair) (resigned 20 June 2024) H Penwarden (appointed 12 August 2024)
Bankers	Natwest 94 High Street Honiton Devon EX14 1JL
Independent examiner	Mr N Smy Westcotts (SW) LLP Chartered Accountants Queens House New Street Honiton Devon EX14 1BJ

Report of the trustees
For the year ended 31 March 2025

The trustees present their report and the accounts for the year ended 31 March 2025. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Constitution

Honiton 55+ CIO is a Charitable Incorporated Organisation registered with the Charity Commission 30 March 2020.

Method of appointment or election of new trustees

New Trustees are to be appointed for an initial period of 4 years by application. The suitability of a proposed Trustee shall be considered at the first Meeting of Trustees to be held after the proposed application and the proposal must be supported by those present provided that the supporters constitute a majority of all of the Trustees. Sections 10, 11 and 12 of the Governance Document shall apply. N Hurlock and D Smith were re-elected on this basis.

Objectives and activities

The provision of the day care centre facilities is for the benefit of elderly people, including the provision and delivery of hot meals and as well general social benefit to such Citizens of Honiton and surrounding districts.

The Charity holds a Licence to occupy a day centre at St. Michaels Centre, Honiton for 3 days per week namely Monday Thursday and Friday and provides respite care for up to 21 clients as well as a 'meals on wheels' service on those days for about 20 recipients who receive a 2 course cooked meal for a modest price. The service is provided by 5 trained care assistants, including the Centre Manager and her Deputy, a cook, kitchen assistant, and occasional volunteers who can be called on when needed or to help with the provision of entertainment. The Trust have also employed a clerk/bookkeeper to deal with the administrative side of the business under the direction of the Centre Manager and Treasurer.

For a period of about 2 years prior to 31 March 2024 the Trustees under the leadership of the previous Chairman had been in negotiation with Devon County Council regarding the possibility of acquiring the Day Centre with a view to expanding the service offered to include residential respite care but by June of 2024 it became obvious that funding would not be available, and the project would have to be dropped. Following this decision and personal disagreements the previous Chairman, together with one of the existing Trustees resigned, following which after a short hiatus Heather Penwarden agreed to become a Trustee and the Trustees are as previously shown.

During the period of negotiation, the existing Licence expired as at the 30 August 2023 and we had been holding over under the terms of that Licence, and paying the Licence fee reserved. The Secretary had become uneasy with this situation and had suggested that a formal extension should be applied for to protect the Trust while negotiations were ongoing. An initial offer was made on behalf of Devon County Council and negotiations were entered into following the appointment of the new Board of Trustees. There is, in consequence provisional Agreement for a new Licence to run for a period of 5 years from 1 April 2025.

Report of the trustees
For the year ended 31 March 2025

Objectives and activities (*continued*)

We have, provided, as well as care and meals various functions, in house such as musical entertainment, provided by professional musicians, and special seasonal functions. In addition we were also able to provide outings at the request of some of our clients to the ten pin bowling centre at Exeter.

We apply rigorous safeguarding care for our staff and clients. We ensure that all staff on appointment attend a course in care and handling of clients and subsequent refresher courses on an annual basis, which we are often able to organise at our offices to reduce expense.

As a matter of good working practise, including our working relationship with Devon County Council we ensure that all necessary documentation to regulate our business and make checks are always in place. One of our Trustees holds a regular meeting with the clients, where the staff are excluded, and they are invited to make any comments they wish as to the service provided for them. In every case they have indicated their approval of the kindness and care received from the staff, and their appreciation of the meals provided.

During the year we started to use the Renault Kangoo to transport clients and successfully applied for a Permit under section 19 of the Transport Act 1985 which allows us to make charges for the journey. We are currently seeking a replacement slightly larger vehicle.

We decided to change our Accountants. Our previous Accountants were previously based in Honiton and had been of great help during our formation and over the years. In recent years their Head Office moved to Exeter and we were unable to get the personal service of recent years. We have now appointed Westcotts of Queens House, 44, New Street, Honiton EX14 1BJ.

Achievements and performance

We have managed to maintain the service on a sound footing which is well appreciated and as well as funding various treats and outings for our clients we have managed to repay our staff for their loyalty and expertise with regular reviews to offset the rising cost of living.

One former member of staff did claim for wrongful dismissal on the grounds of sex discrimination, which we defended, but did not attend the telephone conference with the Industrial Tribunal, and the indications are that this will not be proceeded with.

We have also managed to maintain a stable financial situation as appears from the financial review and did not incur any substantial unplanned expenditure during the year.

Financial review

During the year, the Charity received total income of £142,102 (2024: £136,280) and had total costs of £149,092 (2024: £129,008), giving a deficit of £6,990. As at 31 March 2025 the bank and cash balances were £124,638 (2024: £131,628).

Plans for the future

We anticipate maintain the existing business, but would also, given the opportunity like to expand to add an extra day. We are in contact with Devon County Council to explore the possibilities, and we still need to finalise terms for the new Licence.

Report of the trustees
For the year ended 31 March 2025

Reserves policy

To provide reliable and consistent services to its beneficiaries the Charity needs to be resilient. This means that we must be able to meet unexpected expenses and take advantage of change and opportunities for development when they arise, inadequate or no reserves could put the Charity's solvency, future development, or activities at risk.

To do this a sum of £25,000 (2024: £25,000) is set aside for reserves.

Risk management

The Trustees have assessed the major risks facing the Charity and developed appropriate procedures to mitigate and control those risks.

Public benefit

The trustees consider that the Trust's activities during the year satisfy the Charity Commission's guidance on public benefit.

Report of the trustees
For the year ended 31 March 2025

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the accounts 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 accounts for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these accounts 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts 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.



D Smith
On behalf of the board of trustees

Date: 2nd October 2025

Honiton 55+ CIO
Charity number 1188796

Accountant's report to the trustees of Honiton 55+ CIO
For the year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Honiton 55+ CIO ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 examiner's 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Mr N Smy ACA
Independent Examiner
Westcotts (SW) LLP
Chartered Accountants
Queens House
New Street
Honiton
Devon
EX14 1BJ

Date: 27th October 2025

Receipts and payments account
For the year ended 31 March 2025

	Year ended 31 March 2025			Year ended 31 March 2024		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Receipts						
Sales	89,757		89,757	77,307	-	77,307
DCC non grant income	49,660		49,660	56,844	-	56,844
Donations	2,474		2,474	1,570	-	1,570
Other income	211		211	559	-	559
Total receipts	142,102	-	142,102	136,280	-	136,280
Payments						
Advertising	-		-	672		672
Bank charges	572		572	558		558
Staff salaries	102,592		102,592	94,219		94,219
Staff pension contributions	2,058		2,058	1,497		1,497
Staff training	1,184		1,184	744		744
Consumables	14,101		14,101	16,367		16,367
Trips and activities	1,240		1,240	2,519		2,519
Subcontractors			-	122		122
Accountancy fees	1,504		1,504	1,786		1,786
Motor vehicle expense	2,923		2,923	987		987
Insurance	347		347	206		206
Telephone	1,345		1,345	792		792
Printing and stationery	681		681	298		298
Repairs and maintenance	947		947	2,892		2,892
Equipment	5,539		5,539	2,150		2,150
Subscriptions	-		-	164		164
Sundry expenses	445		445	928		928
Volunteer expenses	51		51	118		118
Rates	-		-	22		22
Rent	13,563		-	1,825		1,825
Clothing expenses	-		-	142		142
Total payments	149,092	-	135,529	129,008	-	129,008
Surplus/(deficit) for year before transfers	(6,990)	-	6,573	7,272	-	7,272
Transfers	-	-	-	-	-	-
Surplus/(deficit) for year after transfers	(6,990)	-	6,573	7,272	-	7,272

Statement of assets and liabilities
At 31 March 2025

	As at 31 March 2025			As at 31 March 2024		
	Unrestricted funds £	Restricted funds £	Total funds £	Unrestricted funds £	Restricted funds £	Total funds £
Reserves						
Reserves brought forward	131,628	-	131,628	124,356	-	124,356
Surplus/(deficit) for year	(6,990)	-	6,573	7,272	-	7,272
At 31 March 2025	124,638	-	138,201	131,628	-	131,628
Cash funds						
Bank account	124,614	-	124,614	131,579	-	131,579
Petty cash	24	-	24	49	-	49
At 30 June 2023	124,638	-	124,638	131,628	-	131,628
Fund balances						
Honiton 55+ CIO						
General	124,638	-	124,638	131,628	-	131,628
At 30 June 2023	124,638	-	124,638	131,628	-	131,628