

JOHN'S CHARITY CIO

England & Wales · Charity number 1190442

Details

Status Registered

Legal form CIO

Registered 2020-07-17

Register [View on the Charity Commission register](#)

Contact

Address Michelmores LLP
Woodwater House
Pynes Hill
Exeter
EX2 5WR

Phone 02077886324

Email andrew.white@michelmores.com

Activities

Objects: THE OBJECTS OF THE CIO ARE TO ASSIST IN THE TREATMENT AND CARE OF PERSONS WHO SUFFER FROM MENTAL, PHYSICAL OR AGE-RELATED ILLNESS OR INFIRMITY OF ANY DESCRIPTION INCLUDING THOSE WHO ARE IN NEED OF REHABILITATION AS A RESULT OF SUCH ILLNESS OR INFIRMITY, BY THE PROVISION OF SUCH FACILITIES, SERVICES AND SUPPORT AS THE TRUSTEES THINK FIT, IN ANY PART OF ENGLAND BUT INCLUDING IN PARTICULAR WEST SOMERSET AND NORTH AND WEST DEVON.

Activities: Assist in the treatment and care of persons who suffer from mental, physical or age related illness or infirmity of any description including those who are in need of rehabilitation as a result of such illness or infirmity, by the provision of facilities, services and support as the Trustees think fit, in any part of England but including in particular West Somerset and North and West Devon

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Disability
- **Who:** Elderly/old People, People With Disabilities

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£363	£210,202	-	-
2024-04-05	£720	£241,766	-	-
2023-04-05	£53,692	£139,153	-	-
2022-04-05	£400,000	£668	-	-
2021-04-05	£150,893	£0	-	-

Trustees

Name	Role	Appointed
Mervyn Matthew Watling		2020-08-18
Michael Saywell		2020-08-18
PAUL JOHN LEWIS		2020-08-18
Susan Ann Lander		2020-08-18

JOHN'S CHARITY CIO

England & Wales - Charity number 1190442

Accounts

Charity registration number: 1190442

John's Charity CIO

Annual Report and Financial Statements

for the Year Ended 5 April 2025



WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

John's Charity CIO

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 4
Accountants' Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12

John's Charity CIO

Reference and Administrative Details

Trustees	P Lewis M Saywell S Lander M Watling
Charity Registration Number	1190442
Principal Office	C/o Michelmores LLP Woodwater House Pynes Hill Exeter Devon EX2 5WR
Accountants	Westcotts (SW) LLP Chartered Accountants 47 Boutport Street Barnstaple Devon EX31 1SQ

John's Charity CIO

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2025.

Structure, governance and management

Organisational Structure

The legal and administrative details are listed on page 1. The trustees who served during the year are listed on page 1.

Trustee Appointment and Induction

New Trustees are appointed by a resolution passed at a properly convened meeting of the charity Trustees. In selecting individuals for appointment as Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

New Trustees will be provided with a copy of the current constitution of the CIO along with a copy of the latest Trustees' Annual Report and accounts.

Governance, Internal Control and Risk Management

The trustees have reviewed the major risks of the charity and have taken action and established systems which will mitigate any known risks. All policies and procedures are updated regularly.

Objectives and activities

Charitable Objects

The objects of the CIO are to assist in the treatment and care of persons who suffer from mental, physical or age-related illness or infirmity of any description including those who are in need of rehabilitation as a result of such illness or infirmity, by the provision of such facilities, services and support as the Trustees think fit, in any part of England but including in particular West Somerset and North and West Devon.

Public Benefit

Through our work, we believe that we have fulfilled our obligation to be of benefit to those people of West Somerset and North and West Devon, or any charitable institution wherever situated in England in assisting in mental health issues in these areas. The Trustees further consider that they have complied with the duty, imposed by s17(5) of the Charities Act 2011, to have due regard for the guidance published the Charity Commission.

Achievements and performance

Review of Activities and Achievements April 2025

During the year to April 2025 we were able to continue to help those Charities in our local community and further afield by providing grants to help with various projects.

John's Charity CIO

Trustees' Report (continued)

Hospiscare received further funds towards their Bereavement counselling and an adjustment to their premises to allow them function even more efficiently and Madewell received further funding towards a new minibus to assist in the transportation of their clients. We were particularly pleased to be able to help national charities such as the Stroke Association to assist them in their client's mental health challenges post a stroke and MND to assist their client's and families in their mental health challenges following diagnosis of this currently incurable disease. We provided a sensory garden and landscaping work at West Heanton and contributed significantly to a new hydro pool at Northam Care Trust.

As we move in 2025 we have now very nearly extinguished our funds and will look to wind the Charity up although this may extend in 2026.

Through our work, we believe that we have fulfilled our obligation to be of benefit to those people of West Somerset and North and West Devon, or any charitable institution wherever situated in England in assisting in mental health issues in these areas. The Trustees further consider that they have complied with the duty, imposed by s17(5) of the Charities Act 2011, to have due regard for the guidance published the Charity Commission.

It only remains for me to thank the Trustees for their enormous hard work and dedication in running the Charity. They are a real credit to their local community.

Financial review

During the year the only income the charity received was interest totalling £363 (2024: £720). There were grants payable in the year totalling £209,637 (2024: £241,946).

At the year end there were total unrestricted funds of £13,341 (2024 £222,998). Of these funds £13,728 (2024: £223,422) represent the bank balance.

Reserves Policy

The charity was set up to distribute funds from the late John Page's estate. Grants are applied for and distributed from these funds in accordance with the charitable objectives. Costs incurred outside of grant distributions are minimal and so the trustees do not feel a reserves policy is necessary.

Investment powers, policy and performance

The Charity has the power to make investments which the trustees feel is appropriate to the charity. Any surplus funds are held in interest bearing accounts.

John's Charity CIO

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. 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 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on and signed on its behalf by:



.....
P Lewis
Trustee

**Chartered Accountants' Report to the Trustees on the Preparation of the
Unaudited Statutory Accounts of
John's Charity CIO
for the Year Ended 5 April 2025**

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the accounts of John's Charity CIO for the year ended 5 April 2025 as set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of John's Charity CIO, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of John's Charity CIO and state those matters that we have agreed to state to the board of directors of John's Charity CIO, as a body, in this report, in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than John's Charity CIO and its board of directors as a body for our work or for this report.

It is your duty to ensure that John's Charity CIO has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of John's Charity CIO. You consider that John's Charity CIO is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of John's Charity CIO. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....
Westcotts (SW) LLP
Chartered Accountants
Barnstaple
Devon
EX31 1SQ
Date:.....

John's Charity CIO

Statement of Financial Activities for the Year Ended 5 April 2025

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Investment income	2	<u>363</u>	<u>363</u>	<u>720</u>
Total income		<u>363</u>	<u>363</u>	<u>720</u>
Expenditure on:				
Charitable activities	3	<u>(210,020)</u>	<u>(210,020)</u>	<u>(242,486)</u>
Total expenditure		<u>(210,020)</u>	<u>(210,020)</u>	<u>(242,486)</u>
Net expenditure		<u>(209,657)</u>	<u>(209,657)</u>	<u>(241,766)</u>
Net movement in funds		(209,657)	(209,657)	(241,766)
Reconciliation of funds				
Total funds brought forward		<u>222,998</u>	<u>222,998</u>	<u>464,764</u>
Total funds carried forward	10	<u>13,341</u>	<u>13,341</u>	<u>222,998</u>

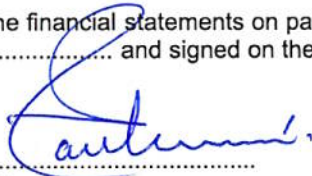
All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 10.

John's Charity CIO

(Registration number: 1190442)
Balance Sheet as at 5 April 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand	8	13,728	223,422
Creditors: Amounts falling due within one year	9	<u>(387)</u>	<u>(424)</u>
Net assets		<u>13,341</u>	<u>222,998</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>13,341</u>	<u>222,998</u>
Total funds	10	<u>13,341</u>	<u>222,998</u>

The financial statements on pages 6 to 12 were approved by the trustees, and authorised for issue on and signed on their behalf by:



.....
P Lewis
Trustee

John's Charity CIO

Notes to the Financial Statements for the Year Ended 5 April 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

John's Charity CIO meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in sterling which is the functional currency of the charity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

John's Charity CIO

Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Investment income

	Unrestricted funds General £	Total 2025 £
Interest receivable on bank deposits	363	363

	Unrestricted funds General £	Total 2024 £
Interest receivable on bank deposits	720	720

John's Charity CIO

Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

3 Expenditure on charitable activities

		Unrestricted funds General £	Total 2025 £
Grant funding of activities	Note 5	209,637	209,637
Allocated support costs	4	<u>383</u>	<u>383</u>
		<u>210,020</u>	<u>210,020</u>

		Unrestricted funds General £	Total 2024 £
Grant funding of activities	Note 5	241,946	241,946
Allocated support costs	4	<u>540</u>	<u>540</u>
		<u>242,486</u>	<u>242,486</u>

4 Analysis of support costs

Support costs allocated to charitable activities

	Support costs £	Total 2025 £	Total 2024 £
Website hosting	-	-	60
Accountancy fees	323	323	420
Bank charges	<u>60</u>	<u>60</u>	<u>60</u>
	<u>383</u>	<u>383</u>	<u>540</u>

John's Charity CIO

Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

5 Grant-making

Analysis of grants

The support costs associated with grant-making are £Nil (5 April 2024 - £Nil).

Below are details of material grants made to institutions.

Name of institution	2025 £	2024 £
Bickford Rest Centre	-	10,526
Made Well	44,847	84,000
Northam Care Trust	40,000	28,500
Strawpatch Project	3,128	-
Survivors Alliance	-	8,183
Clarity	-	7,200
Ilfracombe Men's Shed	-	-
West Heanton Ltd	51,783	74,383
Royal Marines	-	10,000
Hospicecare	19,880	18,500
Stroke Association	20,000	-
Motor Neurone disease	30,000	-
	<u>209,638</u>	<u>241,292</u>

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

7 Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received emoluments of more than £60,000 during the year

8 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>13,728</u>	<u>223,422</u>

John's Charity CIO

Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

9 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	<u>387</u>	<u>424</u>

10 Funds

	Balance at 6 April 2024 £	Incoming resources £	Resources expended £	Balance at 5 April 2025 £
--	---------------------------------	----------------------------	----------------------------	---------------------------------

Unrestricted funds

General

General Funds	<u>222,998</u>	<u>363</u>	<u>(210,020)</u>	<u>13,341</u>
---------------	----------------	------------	------------------	---------------

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Balance at 5 April 2024 £
--	---------------------------------	----------------------------	----------------------------	---------------------------------

Unrestricted funds

General

General Funds	<u>464,764</u>	<u>720</u>	<u>(242,486)</u>	<u>222,998</u>
---------------	----------------	------------	------------------	----------------

11 Analysis of net assets between funds

	Unrestricted funds £	Total funds at 5 April 2025 £
Current assets	13,728	13,728
Current liabilities	<u>(387)</u>	<u>(387)</u>
Total net assets	<u>13,341</u>	<u>13,341</u>

	Unrestricted funds £	Total funds at 5 April 2024 £
Current assets	223,422	223,422
Current liabilities	<u>(424)</u>	<u>(424)</u>
Total net assets	<u>222,998</u>	<u>222,998</u>

12 Related party transactions

There were no related party transactions in the year.

JOHN'S CHARITY CIO

England & Wales - Charity number 1190442

Accounts

Charity registration number: 1190442

John's Charity CIO

Annual Report and Financial Statements

for the Year Ended 5 April 2024



WESTCOTT'S

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

John's Charity CIO

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 4
Accountants' Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13

John's Charity CIO

Reference and Administrative Details

Trustees	P Lewis M Saywell S Lander M Watling
Charity Registration Number	1190442
Principal Office	C/o Michelmores LLP Woodwater House Pynes Hill Exeter Devon EX2 5WR
Accountants	Westcotts (SW) LLP Chartered Accountants 47 Boutport Street Barnstaple Devon EX31 1SQ

John's Charity CIO

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2024.

Structure, governance and management

Organisational Structure

The legal and administrative details are listed on page 1. The trustees who served during the year are listed on page 1.

Trustee Appointment and Induction

New Trustees are appointed by a resolution passed at a properly convened meeting of the charity Trustees. In selecting individuals for appointment as Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

New Trustees will be provided with a copy of the current constitution of the CIO along with a copy of the latest Trustees' Annual Report and accounts.

Governance, Internal Control and Risk Management

The trustees have reviewed the major risks of the charity and have taken action and established systems which will mitigate any known risks. All policies and procedures are updated regularly.

Objectives and activities

Charitable Objects

The objects of the CIO are to assist in the treatment and care of persons who suffer from mental, physical or age-related illness or infirmity of any description including those who are in need of rehabilitation as a result of such illness or infirmity, by the provision of such facilities, services and support as the Trustees think fit, in any part of England but including in particular West Somerset and North and West Devon.

Public Benefit

Through our work, we believe that we have fulfilled our obligation to be of benefit to those people of West Somerset and North and West Devon, or any charitable institution wherever situated in England in assisting in mental health issues in these areas. The Trustees further consider that they have complied with the duty, imposed by s17(5) of the Charities Act 2011, to have due regard for the guidance published the Charity Commission.

Achievements and performance

Review of Activities and Achievements April 2024

During the year we assisted various projects that had proved themselves capable of delivering on their grant objectives from previous years and also helping Mental Health related charities for the first time.

We were very conscious of the need to be able help all age groups in society and the grant to Madewell for the play park for both disabled and mentally disabled children was a source of great pride to us.

John's Charity CIO

Trustees' Report (continued)

In addition to this the grants made to the Royal Marines to help service veterans with Mental Health Challenges and Hospiscare to enable them to help children suffering parental bereavement was a source of considerable pride. Children at Hospiscare were provided with bags of age and sex appropriate toys and activities and being told, that following receipt of one of the bags, a young child turned up the following day dressed as his Superhero at such a challenging time made all our work worthwhile.

For 2024/25 we have an ever growing list of Charities that are looking for support and we will continue to help them where we can.

Through our work, we believe that we have fulfilled our obligation to be of benefit to those people of West Somerset and North and West Devon, or any charitable institution wherever situated in England in assisting in mental health issues in these areas. The Trustees further consider that they have complied with the duty, imposed by s17(5) of the Charities Act 2011, to have due regard for the guidance published the Charity Commission.

It only remains for me to thank the Trustees for their enormous hard work and dedication in running the Charity. They are a real credit to their local community.

Financial review

During the year the charity received legacy income totalling £Nil (2023: £53,103). There were grants payable in the year totalling £241,946 (2023: 137,712).

At the year end there were total unrestricted funds of £222,998 (2023 £464,764). Of these funds £223,422 (2023: £412,295) represent the bank balance.

Reserves Policy

The charity was set up to distribute funds from the late John Page's estate. Grants are applied for and distributed from these funds in accordance with the charitable objectives. Costs incurred outside of grant distributions are minimal and so the trustees do not feel a reserves policy is necessary.

Investment powers, policy and performance

The Charity has the power to make investments which the trustees feel is appropriate to the charity. Any surplus funds are held in interest bearing accounts.

John's Charity CIO

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. 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 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on ^{28/01/2025} and signed on its behalf by:

Paul Lewis

.....
P Lewis
Trustee

Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited Statutory Accounts of John's Charity CIO for the Year Ended 5 April 2024

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the accounts of John's Charity CIO for the year ended 5 April 2024 as set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of John's Charity CIO, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of John's Charity CIO and state those matters that we have agreed to state to the board of directors of John's Charity CIO, as a body, in this report, in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than John's Charity CIO and its board of directors as a body for our work or for this report.

It is your duty to ensure that John's Charity CIO has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of John's Charity CIO. You consider that John's Charity CIO is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of John's Charity CIO. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Westcotts (SW) LLP
Chartered Accountants
Barnstaple
Devon
EX31 1SQ

Date:.....

John's Charity CIO

Statement of Financial Activities for the Year Ended 5 April 2024

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	-	-	53,103
Investment income	3	720	720	589
Total income		<u>720</u>	<u>720</u>	<u>53,692</u>
Expenditure on:				
Charitable activities	4	<u>(242,486)</u>	<u>(242,486)</u>	<u>(139,153)</u>
Total expenditure		<u>(242,486)</u>	<u>(242,486)</u>	<u>(139,153)</u>
Net expenditure		<u>(241,766)</u>	<u>(241,766)</u>	<u>(85,461)</u>
Net movement in funds		(241,766)	(241,766)	(85,461)
Reconciliation of funds				
Total funds brought forward		<u>464,764</u>	<u>464,764</u>	<u>550,225</u>
Total funds carried forward	13	<u><u>222,998</u></u>	<u><u>222,998</u></u>	<u><u>464,764</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 13.

John's Charity CIO

(Registration number: 1190442)
Balance Sheet as at 5 April 2024

	Note	2024 £	2023 £
Current assets			
Debtors	10	-	53,103
Cash at bank and in hand	11	<u>223,422</u>	<u>412,295</u>
		223,422	465,398
Creditors: Amounts falling due within one year	12	<u>(424)</u>	<u>(634)</u>
Net assets		<u>222,998</u>	<u>464,764</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>222,998</u>	<u>464,764</u>
Total funds	13	<u>222,998</u>	<u>464,764</u>

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 28/01/2025 and signed on their behalf by:

Paul Lewis

.....
P Lewis
Trustee

John's Charity CIO

Notes to the Financial Statements for the Year Ended 5 April 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

John's Charity CIO meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

John's Charity CIO

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £
Donations and legacies;		
Legacies	53,103	53,103
	<u>53,103</u>	<u>53,103</u>

John's Charity CIO

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

3 Investment income

	Unrestricted funds General £	Total 2024 £
Interest receivable on bank deposits	720	720
	<u>720</u>	<u>720</u>

	Unrestricted funds General £	Total 2023 £
Interest receivable on bank deposits	589	589
	<u>589</u>	<u>589</u>

4 Expenditure on charitable activities

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
Grant funding of activities		241,946	241,946	137,712
Allocated support costs	5	540	540	1,441
		<u>242,486</u>	<u>242,486</u>	<u>139,153</u>

5 Analysis of support costs

Support costs allocated to charitable activities

	Support costs £	Total 2024 £	Total 2023 £
Website hosting	60	60	194
Accountancy fees	420	420	541
Independent examiner's fee	-	-	634
Bank charges	60	60	72
	<u>540</u>	<u>540</u>	<u>1,441</u>

John's Charity CIO

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

6 Grant-making

Analysis of grants

The support costs associated with grant-making are £Nil (5 April 2023 - £Nil).

Below are details of material grants made to institutions.

Name of institution	2024	2023
	£	£
Bickford Rest Centre	10,526	25,000
Made Well	84,000	25,100
Northam Care Trust	28,500	28,794
Strawpatch Project	-	9,719
Survivors Alliance	8,183	7,186
Clarity	7,200	11,790
Ilfracombe Men's Shed	-	4,314
West Heanton Ltd	74,383	25,809
Royal Marines	10,000	-
Hospicecare	18,500	-
	<u>241,292</u>	<u>137,712</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

8 Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2023
	£
Examination of the financial statements	<u>634</u>

John's Charity CIO

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

10 Debtors

	2024 £	2023 £
Accrued income	-	53,103

11 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	223,422	412,295

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	424	634

13 Funds

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Balance at 5 April 2024 £
Unrestricted funds				
<i>General</i>				
General Funds	464,764	720	(242,486)	222,998
	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Balance at 5 April 2023 £
Unrestricted funds				
<i>General</i>				
General Funds	550,225	53,692	(139,153)	464,764

14 Analysis of net assets between funds

	Unrestricted funds £	Total funds at 5 April 2024 £
Current assets	223,422	223,422
Current liabilities	(424)	(424)
Total net assets	222,998	222,998

John's Charity CIO

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

	Unrestricted funds £	Total funds at 5 April 2023 £
Current assets	465,398	465,398
Current liabilities	(634)	(634)
Total net assets	<u>464,764</u>	<u>464,764</u>

15 Related party transactions

There were no related party transactions in the year.

JOHN'S CHARITY CIO

England & Wales - Charity number 1190442

Accounts

Charity registration number: 1190442

John's Charity CIO

Annual Report and Financial Statements

for the Year Ended 5 April 2023



WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

John's Charity CIO

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13

John's Charity CIO

Reference and Administrative Details

Trustees	P Lewis M Saywell S Lander M Watling
Charity Registration Number	1190442
Principal Office	C/o Michelmores LLP Woodwater House Pynes Hill Exeter Devon EX2 5WR
Independent Examiner	Westcotts (SW) LLP Chartered Accountants 47 Boutport Street Barnstaple Devon EX31 1SQ

John's Charity CIO

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2023.

Structure, governance and management

Organisational Structure

The legal and administrative details are listed on page 1. The trustees who served during the year are listed on page 1.

Trustee Appointment and Induction

New Trustees are appointed by a resolution passed at a properly convened meeting of the charity Trustees. In selecting individuals for appointment as Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

New Trustees will be provided with a copy of the current constitution of the CIO along with a copy of the latest Trustees' Annual Report and accounts.

Governance, Internal Control and Risk Management

The trustees have reviewed the major risks of the charity and have taken action and established systems which will mitigate any known risks. All policies and procedures are updated regularly.

Objectives and activities

Charitable Objects

The objects of the CIO are to assist in the treatment and care of persons who suffer from mental, physical or age-related illness or infirmity of any description including those who are in need of rehabilitation as a result of such illness or infirmity, by the provision of such facilities, services and support as the Trustees think fit, in any part of England but including in particular West Somerset and North and West Devon.

Public Benefit

Through our work, we believe that we have fulfilled our obligation to be of benefit to those people of West Somerset and North and West Devon, or any charitable institution wherever situated in England in assisting in mental health issues in these areas. The Trustees further consider that they have complied with the duty, imposed by s17(5) of the Charities Act 2011, to have due regard for the guidance published the Charity Commission.

Achievements and performance

Review of Activities and Achievements April 2023

It is with some relief that we have been able in earnest to make grants during 2022/2023 following the start we encountered induced by the pandemic. We were also able to establish the extent of our funding following the estate of John Page being concluded by the solicitors.

During the year we assisted various projects and were able to assist in the purchase of a number of social mobility vehicles, assisting with travel costs to enable Mental Health counsellors to visit clients in preferred locations and establishing a wood working centre in John's name as a lasting legacy to him and to helping people with mental health challenges.

John's Charity CIO

Trustees' Report (continued)

We can now look forward to 2023/24 with renewed confidence that we can continue to meet the challenges of the local area in providing assistance to those suffering mental health and related issues and our grant making procedure is robust and secure. We have a good pipeline of grant applications generated through the hard work of our very capable Trustees, to whom I extend my sincere thanks.

Through our work, we believe that we have fulfilled our obligation to be of benefit to those people of West Somerset and North and West Devon, or any charitable institution wherever situated in England in assisting in mental health issues in these areas. The Trustees further consider that they have complied with the duty, imposed by s17(5) of the Charities Act 2011, to have due regard for the guidance published the Charity Commission.

Financial review

During the year the charity received legacy income totalling £53,103 (2022: £400,000). There were grants payable in the year totalling £137,712 (2022: Nil).

At the year end there were total unrestricted funds of £464,764 (2022 £550,225). Of these funds £412,295 (2022 £400,740) was the bank balance. Total expenditure during the year totalled £139,153.

Reserves Policy

The charity was set up to distribute funds from the late John Page's estate. Grants are applied for and distributed from these funds in accordance with the charitable objectives. Costs incurred outside of grant distributions are minimal and so the trustees do not feel a reserves policy is necessary.

Investment powers, policy and performance

The Charity has the power to make investments which the trustees feel is appropriate to the charity. Any surplus funds are held in interest bearing accounts.

John's Charity CIO

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. 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 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on^{02/02/2024} and signed on its behalf by:

Paul Lewis

.....
P Lewis
Trustee

John's Charity CIO

Independent Examiner's Report to the trustees of John's Charity CIO

I report to the trustees on my examination of the accounts of John's Charity CIO for the year ended 5 April 2023.

Responsibilities and basis of report

As the charity trustees of John's Charity 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 John's Charity 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 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 John's Charity 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 accounting 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.


Catherine Williams FCA DChA

Westcotts (SW) LLP
Chartered Accountants
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

Date: 2nd February 2024

John's Charity CIO

Statement of Financial Activities for the Year Ended 5 April 2023

	Note	Unrestricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:				
Donations and legacies		53,103	53,103	400,000
Investment income	3	<u>589</u>	<u>589</u>	<u>-</u>
Total income		<u>53,692</u>	<u>53,692</u>	<u>400,000</u>
Expenditure on:				
Charitable activities		<u>(139,153)</u>	<u>(139,153)</u>	<u>(668)</u>
Total expenditure		<u>(139,153)</u>	<u>(139,153)</u>	<u>(668)</u>
Net (expenditure)/income		<u>(85,461)</u>	<u>(85,461)</u>	<u>399,332</u>
Net movement in funds		(85,461)	(85,461)	399,332
Reconciliation of funds				
Total funds brought forward		<u>550,225</u>	<u>550,225</u>	<u>150,893</u>
Total funds carried forward	13	<u><u>464,764</u></u>	<u><u>464,764</u></u>	<u><u>550,225</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 13.

John's Charity CIO

(Registration number: 1190442)
Balance Sheet as at 5 April 2023

	Note	2023 £	2022 £
Current assets			
Debtors	10	53,103	150,000
Cash at bank and in hand	11	<u>412,295</u>	<u>400,740</u>
		465,398	550,740
Creditors: Amounts falling due within one year	12	<u>(634)</u>	<u>(515)</u>
Net assets		<u>464,764</u>	<u>550,225</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>464,764</u>	<u>550,225</u>
Total funds	13	<u>464,764</u>	<u>550,225</u>

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 02/02/2024 and signed on their behalf by:

Paul Lewis

.....
P Lewis
Trustee

John's Charity CIO

Notes to the Financial Statements for the Year Ended 5 April 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

John's Charity CIO meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

John's Charity CIO

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

John's Charity CIO

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Legacies	53,103	53,103	400,000
	<u>53,103</u>	<u>53,103</u>	<u>400,000</u>

3 Investment income

	Unrestricted funds £	Total 2023 £
Interest receivable and similar income;		
Interest received	589	589
	<u>589</u>	<u>589</u>

4 Expenditure on charitable activities

	Unrestricted funds £	Total 2023 £	Total 2022 £
	Note		
Grant funding of activities	137,712	137,712	-
Allocated support costs	807	807	153
Governance costs	634	634	515
	<u>139,153</u>	<u>139,153</u>	<u>668</u>

5 Analysis of governance and support costs

Support costs allocated to charitable activities

	Support costs £	Total 2023 £	Total 2022 £
Website hosting	194	194	57
Accountancy fees	541	541	-
Bank charges	72	72	96
	<u>807</u>	<u>807</u>	<u>153</u>

John's Charity CIO

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	634	634
Total for 2023	634	634
Total for 2022	515	515

6 Grant-making

Analysis of grants

The support costs associated with grant-making are £Nil (5 April 2022 - £Nil).

Below are details of material grants made to institutions.

Name of institution	2023 £	2022 £
Bickford Rest Centre	25,000	-
Made Well	25,100	-
Northam Care Trust	28,794	-
Strawpatch Project	9,719	-
Survivors Alliance	7,186	-
Clarity	11,790	-
Ilfracombe Men's Shed	4,314	-
West Heanton Ltd	25,809	-
	<u>137,712</u>	<u>-</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

8 Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received emoluments of more than £60,000 during the year

John's Charity CIO

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

9 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>634</u>	<u>515</u>

10 Debtors

	2023 £	2022 £
Accrued income	<u>53,103</u>	<u>150,000</u>

11 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>412,295</u>	<u>400,740</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	<u>634</u>	<u>515</u>

13 Funds

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Balance at 5 April 2023 £
Unrestricted funds				
<i>General</i>				
General Funds	<u>550,225</u>	<u>53,692</u>	<u>(139,153)</u>	<u>464,764</u>
	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Balance at 5 April 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	<u>150,893</u>	<u>400,000</u>	<u>(668)</u>	<u>550,225</u>

John's Charity CIO

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

14 Analysis of net assets between funds

	Unrestricted funds £	Total funds at 5 April 2023 £
Current assets	465,398	465,398
Current liabilities	(634)	(634)
Total net assets	<u>464,764</u>	<u>464,764</u>

	Unrestricted funds £	Total funds at 5 April 2022 £
Current assets	550,740	550,740
Current liabilities	(515)	(515)
Total net assets	<u>550,225</u>	<u>550,225</u>

15 Related party transactions

There were no related party transactions in the year.

JOHN'S CHARITY CIO

England & Wales - Charity number 1190442

Accounts

John's Charity CIO
Unaudited Financial Statements
5 April 2022

WESTCOTTS
Chartered Accountants
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

John's Charity CIO

Financial Statements

Year ended 5 April 2022

	Page
Trustees' annual report	1 – 3
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7 – 11

John's Charity CIO

Trustees' Annual Report

Year ended 5 April 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2022.

Reference and administrative details

Registered charity name	John's Charity CIO
Charity registration number	1190442
Principal office	John's Charity CIO C/o Michelmores LLP Woodwater House Pynes Hill Exeter

The trustees

M Watling
S Lander
P Lewis
M Saywell

Accountants

Westcotts
Chartered Accountants
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

Structure, governance and management

Organisational Structure

The legal and administrative details are listed on page 1. The trustees who served during the year are listed on page 1.

Trustee Appointment and Induction

New Trustees are appointed by a resolution passed at a properly convened meeting of the charity Trustees. In selecting individuals for appointment as Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

New Trustees will be provided with a copy of the current constitution of the CIO along with a copy of the latest Trustees' Annual Report and accounts.

Governance, Internal Control and Risk Management

The trustees have reviewed the major risks of the charity and have taken action and established systems which will mitigate any known risks. All policies and procedures are updated regularly.

John's Charity CIO

Trustees' Annual Report *(continued)*

Year ended 5 April 2022

Objectives and activities

Charitable Objects

The objects of the CIO are to assist in the treatment and care of persons who suffer from mental, physical or age-related illness or infirmity of any description including those who are in need of rehabilitation as a result of such illness or infirmity, by the provision of such facilities, services and support as the Trustees think fit, in any part of England but including in particular West Somerset and North and West Devon.

Public Benefit

Through our work, we believe that we have fulfilled our obligation to be of benefit to those people of West Somerset and North and West Devon, or any charitable institution wherever situated in England in assisting in mental health issues in these areas. The Trustees further consider that they have complied with the duty, imposed by s17(5) of the Charities Act 2011, to have due regard for the guidance published the Charity Commission.

Achievements and performance

Review of Activities and Achievements

April 2022

After a slow start caused by the pandemic, the year to April 2022 was not without interruption as further social restrictions meant charitable bodies did not meet as regularly before the pandemic and funding requests, in line with many other grant making trusts, received very little by way of applications.

This did not stop the Trustees approaching various organisations asking them to apply for grant funding, in line with our policies. We were pleased to receive applications from a number of charitable bodies which are progressing through our grant making procedures.

At the end of our year, we are still unsure what our final funding will be from John's estate due to delays in the administration of his estate, which are also pandemic related. However, we look forward to next twelve months that the groundwork we have now done will result in meaningful grants being made and John's wishes starting to be fulfilled.

Financial review

During the year the charity received legacy income totalling £400,000 (2021 £150,893). As at 5 April 2022 this was held in the charity's bank account with the previous year's legacy income, with minimal expenses incurred during the year.

Investment powers, policy and performance

The Charity has the power to make investments which the trustees feel is appropriate to the charity. Any surplus funds are held in interest bearing accounts.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

John's Charity CIO

Trustees' Annual Report *(continued)*

Year ended 5 April 2022

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

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 applicable Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

The trustees' annual report was approved on 31/01/2023 and signed on behalf of the board of trustees by:

Paul Lewis

P Lewis
Trustee

John's Charity CIO

Independent Examiner's Report to the Trustees of John's Charity CIO

Year ended 5 April 2022

I report to the trustees on my examination of the financial statements of John's Charity CIO ('the charity') for the year ended 5 April 2022.

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.

Catherine Williams FCA DChA
Independent Examiner

Westcotts
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

John's Charity CIO

Statement of Financial Activities

Year ended 5 April 2022

		2022		2021
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Donations and legacies	4	400,000	400,000	150,893
Total income		<u>400,000</u>	<u>400,000</u>	<u>150,893</u>
Expenditure				
Expenditure on charitable activities	5,6	668	668	–
Total expenditure		<u>668</u>	<u>668</u>	<u>–</u>
Net income and net movement in funds		<u>399,332</u>	<u>399,332</u>	<u>150,893</u>
Reconciliation of funds				
Total funds brought forward		150,893	150,893	–
Total funds carried forward		<u>550,225</u>	<u>550,225</u>	<u>150,893</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

John's Charity CIO

Statement of Financial Position

5 April 2022

	Note	2022 £	2021 £
Current assets			
Debtors	9	150,000	–
Cash at bank and in hand		<u>400,740</u>	<u>150,893</u>
		550,740	150,893
Creditors: amounts falling due within one year	10	<u>515</u>	<u>–</u>
Net current assets		<u>550,225</u>	<u>150,893</u>
Total assets less current liabilities		<u>550,225</u>	<u>150,893</u>
Net assets		<u>550,225</u>	<u>150,893</u>
Funds of the charity			
Unrestricted funds		<u>550,225</u>	<u>150,893</u>
Total charity funds	11	<u>550,225</u>	<u>150,893</u>

These financial statements were approved by the board of trustees and authorised for issue on 31/01/2023....., and are signed on behalf of the board by:

Paul Lewis

P Lewis
Trustee

The notes on pages 7 to 11 form part of these financial statements.

John's Charity CIO

Notes to the Financial Statements

Year ended 5 April 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is incorporated. The address of the principal office is Michelmores LLP, Woodwater House, Pynes Hill, EXETER, EX2 5WR.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

John's Charity CIO

Notes to the Financial Statements *(continued)*

Year ended 5 April 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

John's Charity CIO

Notes to the Financial Statements *(continued)*

Year ended 5 April 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Legacies				
Legacies	<u>400,000</u>	<u>400,000</u>	<u>150,893</u>	<u>150,893</u>

John's Charity CIO

Notes to the Financial Statements *(continued)*

Year ended 5 April 2022

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Support costs	<u>668</u>	<u>668</u>	<u>–</u>	<u>–</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2022 £	Total fund 2021 £
Charitable activities	<u>668</u>	<u>668</u>	<u>–</u>

7. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2022 £	Total 2021 £
Website hosting	57	57	–
Bank charges	96	96	–
Accountancy fees	<u>515</u>	<u>515</u>	<u>–</u>
	<u>668</u>	<u>668</u>	<u>–</u>

8. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>515</u>	<u>–</u>

9. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

10. Trustee remuneration and expenses

During the period, no remuneration or expenses were paid to Trustees.

11. Debtors

	2022 £	2021 £
Prepayments and accrued income	<u>150,000</u>	<u>–</u>

John's Charity CIO

Notes to the Financial Statements *(continued)*

Year ended 5 April 2022

12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>515</u>	<u>–</u>

13. Analysis of charitable funds

Unrestricted funds

	At 6 April 2021	Income £	Expenditure £	At 5 April 2022
General funds	<u>150,893</u>	<u>400,000</u>	<u>(668)</u>	<u>550,225</u>

	At 6 April 2020	Income £	Expenditure £	At 5 April 2021
General funds	<u>–</u>	<u>150,893</u>	<u>–</u>	<u>150,893</u>

14. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	550,740	550,740
Creditors less than 1 year	<u>(515)</u>	<u>(515)</u>
Net assets	<u>550,225</u>	<u>550,225</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	150,893	150,893
Creditors less than 1 year	<u>–</u>	<u>–</u>
Net assets	<u>150,893</u>	<u>150,893</u>

15. Related parties

During the period, the charity did not enter into any related party transactions.

CHARITY REGISTRATION NUMBER: 1190442

John's Charity CIO
Unaudited Financial Statements
5 April 2022

WESTCOTTS
Chartered Accountants
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

John's Charity CIO

Financial Statements

Year ended 5 April 2022

	Page
Trustees' annual report	1 – 3
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7 – 11

John's Charity CIO

Trustees' Annual Report

Year ended 5 April 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2022.

Reference and administrative details

Registered charity name	John's Charity CIO
Charity registration number	1190442
Principal office	John's Charity CIO C/o Michelmores LLP Woodwater House Pynes Hill Exeter

The trustees

M Watling
S Lander
P Lewis
M Saywell

Accountants

Westcotts
Chartered Accountants
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

Structure, governance and management

Organisational Structure

The legal and administrative details are listed on page 1. The trustees who served during the year are listed on page 1.

Trustee Appointment and Induction

New Trustees are appointed by a resolution passed at a properly convened meeting of the charity Trustees. In selecting individuals for appointment as Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

New Trustees will be provided with a copy of the current constitution of the CIO along with a copy of the latest Trustees' Annual Report and accounts.

Governance, Internal Control and Risk Management

The trustees have reviewed the major risks of the charity and have taken action and established systems which will mitigate any known risks. All policies and procedures are updated regularly.

John's Charity CIO

Trustees' Annual Report *(continued)*

Year ended 5 April 2022

Objectives and activities

Charitable Objects

The objects of the CIO are to assist in the treatment and care of persons who suffer from mental, physical or age-related illness or infirmity of any description including those who are in need of rehabilitation as a result of such illness or infirmity, by the provision of such facilities, services and support as the Trustees think fit, in any part of England but including in particular West Somerset and North and West Devon.

Public Benefit

Through our work, we believe that we have fulfilled our obligation to be of benefit to those people of West Somerset and North and West Devon, or any charitable institution wherever situated in England in assisting in mental health issues in these areas. The Trustees further consider that they have complied with the duty, imposed by s17(5) of the Charities Act 2011, to have due regard for the guidance published the Charity Commission.

Achievements and performance

Review of Activities and Achievements

April 2022

After a slow start caused by the pandemic, the year to April 2022 was not without interruption as further social restrictions meant charitable bodies did not meet as regularly before the pandemic and funding requests, in line with many other grant making trusts, received very little by way of applications.

This did not stop the Trustees approaching various organisations asking them to apply for grant funding, in line with our policies. We were pleased to receive applications from a number of charitable bodies which are progressing through our grant making procedures.

At the end of our year, we are still unsure what our final funding will be from John's estate due to delays in the administration of his estate, which are also pandemic related. However, we look forward to next twelve months that the groundwork we have now done will result in meaningful grants being made and John's wishes starting to be fulfilled.

Financial review

During the year the charity received legacy income totalling £400,000 (2021 £150,893). As at 5 April 2022 this was held in the charity's bank account with the previous year's legacy income, with minimal expenses incurred during the year.

Investment powers, policy and performance

The Charity has the power to make investments which the trustees feel is appropriate to the charity. Any surplus funds are held in interest bearing accounts.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

John's Charity CIO

Trustees' Annual Report *(continued)*

Year ended 5 April 2022

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

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 applicable Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

The trustees' annual report was approved on^{31/01/2023} and signed on behalf of the board of trustees by:

Paul Lewis

P Lewis
Trustee

John's Charity CIO

Independent Examiner's Report to the Trustees of John's Charity CIO

Year ended 5 April 2022

I report to the trustees on my examination of the financial statements of John's Charity CIO ('the charity') for the year ended 5 April 2022.

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.

Catherine Williams FCA DChA
Independent Examiner

Westcotts
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

John's Charity CIO

Statement of Financial Activities

Year ended 5 April 2022

		2022		2021
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Donations and legacies	4	400,000	400,000	150,893
Total income		<u>400,000</u>	<u>400,000</u>	<u>150,893</u>
Expenditure				
Expenditure on charitable activities	5,6	668	668	–
Total expenditure		<u>668</u>	<u>668</u>	<u>–</u>
Net income and net movement in funds		<u>399,332</u>	<u>399,332</u>	<u>150,893</u>
Reconciliation of funds				
Total funds brought forward		150,893	150,893	–
Total funds carried forward		<u>550,225</u>	<u>550,225</u>	<u>150,893</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

John's Charity CIO

Statement of Financial Position

5 April 2022

	Note	2022 £	2021 £
Current assets			
Debtors	9	150,000	–
Cash at bank and in hand		<u>400,740</u>	<u>150,893</u>
		550,740	150,893
Creditors: amounts falling due within one year	10	<u>515</u>	<u>–</u>
Net current assets		<u>550,225</u>	<u>150,893</u>
Total assets less current liabilities		<u>550,225</u>	<u>150,893</u>
Net assets		<u>550,225</u>	<u>150,893</u>
Funds of the charity			
Unrestricted funds		<u>550,225</u>	<u>150,893</u>
Total charity funds	11	<u>550,225</u>	<u>150,893</u>

These financial statements were approved by the board of trustees and authorised for issue on 31/01/2023....., and are signed on behalf of the board by:

Paul Lewis

P Lewis
Trustee

The notes on pages 7 to 11 form part of these financial statements.

John's Charity CIO

Notes to the Financial Statements

Year ended 5 April 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is incorporated. The address of the principal office is Michelmores LLP, Woodwater House, Pynes Hill, EXETER, EX2 5WR.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

John's Charity CIO

Notes to the Financial Statements *(continued)*

Year ended 5 April 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

John's Charity CIO

Notes to the Financial Statements *(continued)*

Year ended 5 April 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Legacies				
Legacies	<u>400,000</u>	<u>400,000</u>	<u>150,893</u>	<u>150,893</u>

John's Charity CIO

Notes to the Financial Statements *(continued)*

Year ended 5 April 2022

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Support costs	<u>668</u>	<u>668</u>	<u>–</u>	<u>–</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2022 £	Total fund 2021 £
Charitable activities	<u>668</u>	<u>668</u>	<u>–</u>

7. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2022 £	Total 2021 £
Website hosting	57	57	–
Bank charges	96	96	–
Accountancy fees	<u>515</u>	<u>515</u>	<u>–</u>
	<u>668</u>	<u>668</u>	<u>–</u>

8. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>515</u>	<u>–</u>

9. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

10. Trustee remuneration and expenses

During the period, no remuneration or expenses were paid to Trustees.

11. Debtors

	2022 £	2021 £
Prepayments and accrued income	<u>150,000</u>	<u>–</u>

John's Charity CIO

Notes to the Financial Statements *(continued)*

Year ended 5 April 2022

12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>515</u>	<u>–</u>

13. Analysis of charitable funds

Unrestricted funds

	At 6 April 2021	Income £	Expenditure £	At 5 April 2022
General funds	<u>150,893</u>	<u>400,000</u>	<u>(668)</u>	<u>550,225</u>

	At 6 April 2020	Income £	Expenditure £	At 5 April 2021
General funds	<u>–</u>	<u>150,893</u>	<u>–</u>	<u>150,893</u>

14. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	550,740	550,740
Creditors less than 1 year	<u>(515)</u>	<u>(515)</u>
Net assets	<u>550,225</u>	<u>550,225</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	150,893	150,893
Creditors less than 1 year	<u>–</u>	<u>–</u>
Net assets	<u>150,893</u>	<u>150,893</u>

15. Related parties

During the period, the charity did not enter into any related party transactions.



31 January 2023

CW/KT/561054

Dear Sir/Madam,

Representation

This representation letter is provided in connection with your independent examination of the financial statements of the charity for the year ended 5 April 2022, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material aspects, in accordance with Charity SORP FRS 102.

We confirm that the following representations are made on the basis of enquiries of the Trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as Trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 5 April 2022.

2. We confirm that all accounting records have been made available to you for the purposes of your independent examination, in accordance with your terms of engagement, and that all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all Trustee and management meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain independent examination evidence and have provided any additional information that you have requested for the purposes of your independent examination.
3. We acknowledge that it is a criminal offence to make a false statement in this regard, and where any Trustee either makes a false statement; is aware that the statement is false; is reckless in preventing this statement; or fails to take reasonable steps to prevent the Trustees' report from being approved, we acknowledge that each Trustee will be guilty of a criminal offence.
4. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statement.
5. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.
6. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.



7. We confirm that we are aware of the definition of a related party for the purpose of the accounting framework being applied in the preparation of the accounts.

We confirm that there have been no material transactions with related parties.
8. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.
9. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for Trustees, nor provided guarantees of any kind on behalf of the Trustees.
10. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
11. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business and which are central to the charity's ability to conduct its business.
12. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud, and that we believe we have appropriately fulfilled these responsibilities. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the business.

There have been no deficiencies in internal control of which we are aware.
13. We confirm that there have been no actual or suspected instances of fraud involving management, employees who have a significant role in internal control or others where the fraud could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by employees, former employees, analysts, regulators or others.
14. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, including the availability of working capital and have considered a future period of at least one year from the date on which the financial statements will be approved.
15. We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole.
16. We confirm that we are not aware of any matters of material significance that should be reported to regulators. We confirm that all correspondence has been made available to you.
17. We acknowledge our legal responsibilities regarding disclosure of information to you as independent examiners and confirm that:
 - a. so far as each Trustees is aware, there is no relevant information of which you as independent examiners are unaware, and
 - b. each Trustee has taken all the steps that they ought to have taken as a Trustee to make themselves aware of any relevant information and to establish that you are aware of that information.



c. the representations made are the best of our knowledge and belief .

18. We acknowledge that it is a criminal offence to knowingly or recklessly make you as an independent examiner, a statement (oral or written) that conveys, or purports to convey, information or explanations that you require in your capacity as independent examiner, or are entitled to require, that is misleading, false or deceptive in a material particular.

Yours faithfully,

Paul Lewis

31 January 2023

.....
Trustee
On behalf of the Trustees

.....
Date