

Charity registration number: 1190442

John's Charity CIO

Annual Report and Financial Statements
for the Year Ended 5 April 2025



John's Charity CIO

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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
Accountants	EX2 5WR
	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.

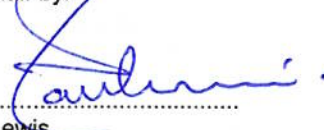
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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	363	363	720
Total income		363	363	720
Expenditure on:				
Charitable activities	3	(210,020)	(210,020)	(242,486)
Total expenditure		(210,020)	(210,020)	(242,486)
Net expenditure		(209,657)	(209,657)	(241,766)
Net movement in funds		(209,657)	(209,657)	(241,766)
Reconciliation of funds				
Total funds brought forward		222,998	222,998	464,764
Total funds carried forward	10	13,341	13,341	222,998

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.

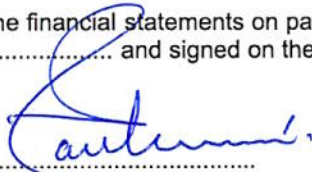
The notes on pages 8 to 12 form an integral part of these financial statements.

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.

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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	383	383
		<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	540	540
		<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	60	60	60
	<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>

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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 £
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Unrestricted funds

General

General Funds	<u>222,998</u>	<u>363</u>	<u>(210,020)</u>	<u>13,341</u>
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	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Balance at 5 April 2024 £
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Unrestricted funds

General

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