

Honiton Carers Support Group
(Charitable Incorporated Organisation)

ANNUAL REPORTS AND FINANCIAL STATEMENTS

For the Year Ended 31 August 2025

Charity Registration Number: 1209718

**Simon A Martin Accountants
Wessex House, 66 High Street
Honiton
Devon
EX14 1PD**

**Honiton Carers Support Group
(Charitable Incorporated Organisation)**

For the year ended 31 August 2025

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Honiton Carers Support Group
(Charitable Incorporated Organisation)

For the year ended 31 August 2025

Legal and Administrative Information

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity registration number	1209718
Date of Registration	23rd August 2024
Start of Financial Year	1st September 2024
End of Financial Year	31st August 2025

Principal address	Wessex House 66 High Street Honiton EX14 1PD
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Trustees	Winnie Kjaer Cameron Lisa Lloyd Barbara East Stella Ann Ford
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Independent examiners	Simon A Martin Accountants Wessex House, 66 High Street Honiton Devon EX14 1PD
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Legal Status	Charitable Incorporated Organisation
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Governing Instrument	CIO - Foundation Registered 23rd August 2024
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Honiton Carers Support Group
(Charitable Incorporated Organisation)

For the year ended 31 August 2025

Trustees' Report

HONITON CARERS SUPPORT GROUP – ANNUAL REVIEW 2025

Report compiled

Trustee's report, For year ending 30th August 2025.

Charity Registration number 1209718

Honiton Carers Support Group have completed their first year as a registered charity with the Charity Commission, having operated as an unincorporated support group for 10 years previously.

We have had a busy year and are happy to report that we have successfully worked within the Objectives and Activities set out in our Charity Constitution which states the following:-

Objectives:-

For the public benefit, the relief of those caring, in an unpaid capacity, for people in need with physical disabilities, learning disabilities, mental health problems, age or illness, in Honiton & East Devon District, by means of but not exclusively, providing practical help, peer support, advocacy, information, practical advice and signposting to them. We continue to meet weekly with fortnightly socials and in addition have speakers, Art & Craft and 'Walk & Chats' each once a month.

We continue to actively fundraise and apply for grants and have been lucky to have been accepted as the Charity of the year by The Charter Day Committee. We have a Christmas collection Day at Tesco and have done several fetes and fairs during the year.

We have been granted 7 various small grants during the past 12 months. We are financially in a stable position. We have a trustee's meeting every 2 month and are actively seeking more trustees from all walks of life including professionals with relevant skills to offer.

We are a volunteer run Charity, we value our volunteers highly and are lucky to have a good number to help out in sessions, but we are still actively seeking more, in particular some younger volunteers to guarantee future resilience.

We have carers referred to us from our local surgery, the Admiral Nurse and The Dementia & Frailty unit in our area. Carers also make contact as a result of our media awareness campaigns such as Face Book, our Website and the Midweek Herald and at face to face fundraising events that carers and their families attend.

Our attendant numbers are stable and no doubt offering free transport and at times a free sitting service for those required, helps a lot.

We still have capacity for more carers to attend and encourage all carers to join our services as much as they can. We offer regular emails to everyone and telephone support to the ones who can't or do not wish to attend our meetings. We appreciate groups are not for everyone. We are at present supporting around 70 carers, ex-carers and their families.

Additional social activities include Theatre visits, seated dancing, Tai-Chi, Burns night celebration, visits to farms, Coach trips and many, many more. Our Chair continues to be a Devon Carers Ambassador and attend their regular meetings and training to enable her to keep up with the professional support available to carers. Our Chair is also on the committee of several other organisations such as Wellmoor of Moretonhampstead, The Honiton Memory Cafe, The Admiral Nurse Committee, the local PPG and the local VCSE Network. We work closely with many other local charities & organisations and feel it is important that communities work closely together to avoid duplicating our work but instead use our funds and time as efficiently as we possibly can.

We are looking forward to our second year as a registered Charity.

Winnie Cameron, Chair & Trustee

Honiton Carers Support Group

Honiton Carers Support Group
(Charitable Incorporated Organisation)

For the year ended 31 August 2025

Trustees' Report (Continued)

Trustees Responsibilities:

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable Law and the Generally Accepted Accounting Principles (GAAP), including Financial Reporting Standard 102: The Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom General Accepted Accounting Practice).

The Charities Act 2011 require the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the CIO and of the surplus or deficit of the CIO for that period. In preparing those financial statement the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statement;
- Prepare Financial Statement on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 and the provision of the Governing Document. 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.

Approved by the Trustees on:

19TH DECEMBER 2025

Signed on their behalf by Trustee:

W. Cameron

Printed Name:

WINNIE CAMERON

Honiton Carers Support Group
(Charitable Incorporated Organisation)

For the year ended 31 August 2025

Statement of Financial Activities

	Notes	Unrestricted Funds	Restricted Funds	TOTAL 2025
INCOMING RESOURCES				
Incoming Resources from Generated Funds				
Grants received	3a	14,108	-	14,108
Activities for Generating Funds	3b	-	-	-
Investment Income	3c	-	-	-
Other Incoming Resources	3d	-	-	-
TOTAL INCOMING RESOURCES		14,108	-	14,108
RESOURCES EXPENDED				
Costs of Generating Funds				
Costs of Charitable Activities	4a	14,279	-	14,279
Governance Costs	4b	518	-	518
TOTAL RESOURCES EXPENDED		14,797	-	14,797
NET INCOMING (OUTGOING) RESOURCES		-	-	689
Funds Brought Forward		24,905	-	24,905
TOTAL FUNDS CARRIED FORWARD		24,217	-	24,217

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements.

Honiton Carers Support Group
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For the year ended 31 August 2025

Balance Sheet

	Notes	Unrestricted Funds	Restricted Funds	TOTAL 2025
Fixed Assets				
Tangible Assets	2			
Activities for Generating Funds	6			
Total Fixed Assets		-	-	-
Current Assets				
Debtors & Prepayments	8			-
Cash at Bank and in Hand	7	24,868	-	24,868
Total Current Assets		24,868	-	24,868
Creditors: Amounts falling due within one year	9	500	-	500
NET CURRENT ASSETS		24,368	-	24,368
TOTAL ASSETS less current liabilities		24,368	-	24,368
Creditors: Amounts falling due in more than one year.	10	-	-	-
NET ASSETS		24,368	-	24,368
Funds of the Charity				
General Funds				
Restricted	5	-		
Total Funds		24,368	-	24,368

Approved by the Trustees on: _____

Signed on their behalf by Trustee: _____

Printed Name: _____

**Honiton Carers Support Group
(Charitable Incorporated Organisation)**

For the year ended 31 August 2025

Notes to the Financial Statements

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The 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 accordance with the statement of Recommended Practice; Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- * the charity becomes entitled to the resources;
- * the trustees are virtually certain they will receive the resources; and
- * the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related

Grants and Donations

Grants and Donations are only included in the SOFA When the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonable quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

For the year ended 31 August 2025

Notes to the Financial Statements (continued)

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are not conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

The funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance Basis
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2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st August 2025 : None

Honiton Carers Support Group
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For the year ended 31 August 2025

Notes to the Financial Statements (continued)

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £
a) Donations, Grants & Legacies			
Gifts & Donations	9,358		9,358
Grants received		4,750	4,750
	9,358	4,750	14,108
b) Activities for Generating Funds			
Premises Hire	-	-	-
	-	-	-
c) Investment Income			
Interest	152	-	152
	152	-	152
d) Other Incoming Resources			
Insurance Income	-	-	-
Refunds	-	-	-
Sundry Income	-	-	-
	-	-	-

Honiton Carers Support Group
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For the year ended 31 August 2025

Notes to the Financial Statements (continued)

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £
a) Cost of Charitable Activities				
Travel		5,678		5,678
Consumables		850		850
Events		5,093		5,093
Advertising		710		710
Equipment Costs		1,313		1,313
Insurance Costs		131		131
Postage, packaging and stationary		404		404
Sundry Expenses		101		101
		14,279	-	14,279
b) Governance Costs				
Independent Examiners Fees		-	-	-
Legal & Professional Fees		518	-	518
		518	-	518

Honiton Carers Support Group
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For the year ended 31 August 2025

Notes to the Financial Statements (continued)

5. RESTRICTED FUNDS

The CIO held restricted funds at the year end of £10,000 which is unspent grant money.

6. INVESTMENTS

The CIO held no fixed asset investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £
Cash at Bank & in Hand	24,868	-	24,868
	24,868	-	24,868

8. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £
Sundry Debtors	-	-	-
	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £
Sundry Creditors	-	-	-
Independent Examiners Fees	500	-	500
	500	-	500

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £
Fixed Asset Investments	-	-	-
Net Current Assets	24,368	-	24,368
Long Term Liabilities	-	-	-
	24,368	-	24,368

**Honiton Carers Support Group
(Charitable Incorporated Organisation)**

For the year ended 31 August 2025

Notes to the Financial Statements (continued)

12. STAFF COSTS AND NUMBERS

**TOTAL
2025
£**

Gross Wages, Salaries & Fees
Employer's National Insurance Costs
Pension Contributions

-
-

Employees who were engaged in each of the following activities:

**TOTAL
2025**

Charitable Activities

The Charity employs members of staff on a Self-Employment Basis under a Contract for Services and is therefore not liable for the National Insurance and Pension Costs. No employees received emoluments in excess of £60,000.

13. TRUSTEES AND OTHER RELATED PARTIES

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments help. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have repaid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

Honiton Carers Support Group
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For the year ended 31 August 2025

Independent Examiner's Report on the Accounts

Report to the trustees/members of Honiton Carers Support Group on the accounts for the year ended 31st August 2025 set out on pages 4 to 5.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of Independent Examiner's Statement

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

Basis of Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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



Mr D Barrow
Simon A Martin Accountants
Wessex House, 66 High Street
Honiton
Devon
EX14 1PD

Date: 19.12.25

