NORTH PLYMOUTH COMMUNITY CHURCH

England & Wales · Charity number 1050309

Details

Status	Registered
Legal form	Other
Registered	1995-10-31
Register	View on the Charity Commission register

Contact

Address	The Worship Centre Plymbridge Road Plymouth PL6 7LF
Phone	01752700748
Email	npcc@btinternet.com
Website	www.theworshipcentre.com

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT;TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME THINK FIT;TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT

Activities: To advance the Christian faith; to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support; and to advance education; in such ways and in such parts of the United Kingdom or the World as the Church Council from time to time may think fit.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

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Geography

- **Area of benefit:** IN PRACTICE PLYMOUTH
- Plymouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£153,349	£96,876	-	-
2024-03-31	£100,762	£88,694	-	-
2023-03-31	£102,297	£108,062	-	-
2022-03-31	£80,803	£74,633	-	-
2021-03-31	£191,882	£74,595	-	-

Trustees

Name	Role	Appointed
ROBERT WILLIAM WALKINSHAW	Chair	
DANIEL BRENT TAYLOR		2015-07-15
DAVID JAMES NOBLE		2018-06-11
David Smith		2022-10-01
HANNAH KEYES		2017-02-13
IRIS IVY HALL		
JOANNE LOUISE TAYLOR		
Jenny TAYLOR		2025-10-27
Lee Beaumont		2025-10-25
MICHAEL ALLEN		
ROBERT CLIFT		
Trevor McFarlane		2025-10-27

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NORTH PLYMOUTH COMMUNITY CHURCH

England & Wales - Charity number 1050309

Accounts

The Charity Registration Number is: - 1050309

North Plymouth Community Church

Report and Accounts

31 March 2025

North Plymouth Community Church

Report and accounts for the year ended 31 March 2025

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North Plymouth Community Church

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025.

Reference and administrative details

Registered charity name:

The legal name of the charity is: - North Plymouth Community Church

The charity registration number:

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1050309

The principal operating address of the charity:

Plymbridge Road
Estover, Plymouth
PL6 7LF

The Trustees in office during the year: -

Mr M Allen (Chairman)
Mrs I I Hall
Mr D B Taylor
Mr R Clift
Mrs J L Taylor
Miss H Keyes
Mr D J Noble
Mr R W Walkinshaw
Mr Dave Smith
Mr Trevor McFarlane

Independent examiner:

Merlin Mbahin, FAAT, MIP
Clear Blue Sky Accountancy Ltd
Licensed Accountants
30B City Business Park
Somerset Place
Plymouth
Devon
PL3 4BB

Trustees' Annual Report for the year ended 31 March 2025

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

Structure, governance and management
The charity's investment powers are now conferred by the Trustee's Act 2000. A minimum of four holding trustees are appointed by resolution of the existing body.

Objectives and activities
The advancement of the Christian Religion by the proclamation and furtherance of the Gospel of God concerning his Son Jesus Christ the Lord and the preaching and teaching of the Word of God by the Church in accordance with the Statement of Fundamental Truths of Assemblies of God in Great Britain and Ireland as approved by the General Council.

Achievements and performance
Review of developments, activities and achievements
In planning our activities for the year, we kept in mind the charity commission guidance on public benefit.

The Worship Centre

The church continued to experience growth in the last year which is necessitating the need to look at overall church capacity. Dan Taylor continues to work alongside senior pastor Rob Clift.
We continue to meet and minister in a local café each Wednesday.
The online presence also continues to expand with most meetings now streamed live and available later for viewing on the church's You Tube channel.

Due to the continual growth of church numbers, the church elders, alongside the trustees approved a plan to build a new church building on the existing site. A building fund was established in June 2024 with the intention of raising an additional £100,000 towards this venture. As of March 2025, the building fund stood at £55,000

Children's Church
The Children's Church meeting on a Sunday caters for between 5-15 children and this is focussed on making church relevant for children aged between 5 years and 12 years. There is a focus on the children being free to express themselves and make a difference in their own lives.

After a few years of modest growth, children's church has started to grow once again

Reach
The REACH community outreach project is now in its 15th year; the aim of this project is:
- Provide community care for those members of society that are unable to "help" themselves. This involves decorating, garden clearances and donations of furniture. All work is carried out by church volunteers.

- Provide food for the poorest members of society who are involved in a short-term crisis.
We continue to operate a Trussell Trust Foodbank on the premises, and we have been able to support with Fuel payments as well as other cost of living help.

The church has partnered with Safe Families over the past year.
"Safe Families is a charity that works with 50 plus local authorities around the UK. Safe Families offer hope, belonging and support to children, families and care leavers; we do this primarily, but not exclusively, with and through local churches and the Worship Centre is one of our partners".

In this last year 5 church members have started supporting local families.

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows: -

	2025 £	2024 £
Net income/(deficit)	56,473	2,677
Unrestricted Revenue Funds available for the year		
General purposes of the charity	198,150	176,593
Designated Fixed Asset Funds	314,473	309,261
Total Unrestricted Funds	**512,623**	**485,854**
Restricted Revenue Funds	74,668	24,002
Restricted Fixed Asset Funds	73,088	94,050
Total Restricted Funds	**147,756**	**118,052**
Total Funds	**660,379**	**603,906**

Financial review of the position at the reporting date, 31 March 2025.

The financial position of the charity remains positive. Income is stable and costs well under control.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2025 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

There have been no changes in fixed assets except for those assets acquired in the year as shown in the financial statement.

Policies on reserves.

Purpose and Scope
The Charity Commission requires that the Managing Trustees of every charity establish and record a reserves policy for the charity. The term “reserves” means those funds which could be available for use quickly to meet an emergency situation. The reserves policy must be included in the annual report accompanying the accounts.

Policy
The Trustees of North Plymouth Community Church recognise that reserves are needed to manage cash flow delays where income arrives later than expenditure. Cash in the bank at any one time is normally sufficient to cover such delays. The Trustees will regularly consider the levels of current and expected income and expenditure and assess the level of cash reserves required to meet any shortfalls in cash receipts over payments. The Treasurer is authorised to accumulate a sum equivalent to between one- and six-months’ expenditure as reserves. The Trustees will consider the level of reserves to be held to cover any expected cash flow delays as well as potential emergencies where significant expenditure may be required before additional income can be raised. If the amount of reserves held exceeds the level assessed as required, the Trustees will develop a plan of using these excess reserves in a way that fulfils the charitable objectives of the church.

Availability and adequacy of assets of each of the funds

The board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Investment policy and investment objectives.

Trustees are responsible for making decisions about their charity’s investments. The income from the charity’s assets is to be used solely for the purpose of supporting the activities of the church, but specifically not for the maintenance of its fabric. The total income generated at present is more than sufficient to meet the Church's normal outgoings. Specifically, any grants received are to be agreed & signed off by the Church Council, not by the Treasurer, to ensure separation of duties. The investments must be managed by the Church Council in such a way as to provide sufficient income to enable the Church to carry out its purposes effectively both in the short term and over the longer term.

Trustees' Annual Report for the year ended 31 March 2025

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to: -

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 12 December 2025.
Mr. M Allen
Trustee

Independent Examiner's Report to the Trustees of North Plymouth Community Church on the accounts for the year ended 31 March 2025

I report on the financial statements of North Plymouth Community church for the year ended 31 March 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) , effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 10.

Respective responsibilities of the Trustees and the Independent Examiner

As the trustees of the charity, you are responsible for the preparation of the accounts in accordancewith the requirements of the charities Act 2011 ('the Act')

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to: -

a) examine the accounts under Section 145 of the Act;

b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;

c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report, I obtained written assurances from the Trustees of all material matters.

Independent Examiner’s Report to the Trustees of North Plymouth Community Church on the accounts for the year ended 31 March 2025

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that: -

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination 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 2011;

when preparing accounts on an accrual’s basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts.

have been prepared in accordance with The Charities Act 2011. and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Merlin Mbahin FAAT, MIP - Independent Examiner of

Clear Blue Sky Accountancy Ltd
Licensed Accountants
30B City Business Park
Somerset Place
PL3 4BB

This report was signed on 12 December 2025.

North Plymouth Community Church - Statement of Financial Activities for the year ended 31 March 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	88,945	4,285	**93,230**	86,265
Charitable activities	A2	-	-	**-**	-
Investments	A4	4,154	-	**4,154**	3,369
Other	A5	24,222	31,743	**55,965**	20,109
Total income	**A**	**117,321**	**36,028**	**153,349**	**109,742**
Expenditure on:					
Expenditure on raising funds:					
Cost of raising donations & legacies	B1	64,974	2,991	**67,965**	61,867
Cost of raising other trading activities	B1	22,778	58	**22,836**	22,472
Charitable activities	B2	491	-	**491**	237
Other expenditure	B2	2,309	3,274	**5,583**	22,490
Total expenditure	**B**	**90,552**	**6,324**	**96,876**	**107,066**
Net income/deficit for the year		**26,769**	**29,704**	**56,473**	**2,677**
Transfers between funds	**C**				-
Net income after transfers	**A-B-C**	**26,769**	**29,704**	**56,473**	**2,677**
Net movement in funds		**26,769**	**29,704**	**56,473**	**2,677**
Reconciliation of funds: -	**E**				
Total funds brought forward		485,854	118,052	**603,906**	601,229
Total funds carried forward		**512,623**	**147.756**	**660,379**	**603,906**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

All the prior year transactions were unrestricted items, and no further analysis is required.

All activities derive from continuing operations.

The notes attached on pages 10 to 20 form an integral part of these accounts.

North Plymouth Community Church - Statement of Financial Position - Balance Sheet as at 31 March 2025

	Note	SORP Ref		2025 £		2024 £
Fixed assets		A				
Tangible assets	7	A2		387,562		403,311
Current assets		B				
Debtors	8	B2	12,369		11,404	
Cash at bank and in hand		B4	262,541		191,462	
Total current assets			274,910		202,866	
Creditors: amounts falling due within one year	9	C1	(2,093)		(2,271)	
Net current assets				272,817		200,595
The total net assets of the charity				**660,379**		**603,906**
The total net assets of the charity are funded by the funds of the charity, as follows: -						
Restricted funds						
Restricted Funds	12	D2	147,756		118,052	
Unrestricted Funds	12	D2	512,623		485,854	
Total charity funds				**660,379**		**603,906**

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on pages 6 and 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies' regime.

Mr. M Allen (Chairman)
Trustee
Approved by the board of trustees on 12 December 2025.

The notes attached on pages 10 to 20 form an integral part of these accounts.

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention
The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Following accounting policies in place prior to the SORP 2015

Under the SORP 2015, where there is no specific requirement to adopt a particular accounting requirement, a charity may follow their existing accounting policies provided that the policy and related disclosures made are consistent with accepted accounting practice. This charity has decided that the accounting policies which it followed prior to the SORP 2015, shall continue to be followed: -

Policies relating to categories of income and income recognition.

Nature of income
Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income
Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition
Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity’s assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Notes to the Accounts for the year ended 31 March 2025

Policies relating to expenditure on goods and services provided to the charity.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value of estimated useful lives.

Freehold property	- 2% straight line
Fixture, fittings and equipment	- 15% reducing balance.
Computer equipment	- 25% reducing balance

Accounting for capital grants and fixed asset funds.
The board of trustees consider that, in order to comply with the SORP, gifts of tangible fixed assets or grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to a fixed asset fund after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

In the current year, a sum of £nil (2024 - £nil) was transferred to a restricted fixed asset fund in accordance with this policy.

If the related assets are subject to restrictions by the grant making organisation on their use and disposal, then these restrictions are noted in the fixed asset section of these accounts. In such circumstances, the fixed asset fund created is treated as a restricted fixed asset fund. As the related assets are depreciated, then a transfer is made from restricted fixed asset funds to unrestricted revenue reserves to reflect the diminution in the asset subject to the restriction. In this year, a sum of £nil (2024 - £nil) was transferred from restricted fixed asset funds to unrestricted revenue reserves and nil was transferred to fixed asset fund.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Where fixed assets are acquired out of unrestricted funds, a similar designated fixed asset fund is created. In this year, acquisitions totaling £nil (2025 - £nil) were transferred to the designated fixed asset fund, and depreciation of £nil (2024 - £nil) was transferred back to unrestricted revenue reserves.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the Statement of Standard Accounting Practice Number 4, such departure is justified on the basis that it is in order to comply with the SORP.

Debtors
Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions
Creditors and provisions for liabilities and charges are recognised and measured according to the usual conventions applicable to accruals accounting.

Notes to the Accounts for the year ended 31 March 2025

2 Liability to taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net surplus before tax in the financial year

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging: -		
Depreciation of owned fixed assets	15,750	16,530

5 The contribution of volunteers

The charity depends on the support of its unpaid Trustees and volunteers, which is greatly appreciated.

The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

Salary costs	2025	2024
	£	£
Gross Salaries and Employer contributions to pension plans	54,190	53,375
Total salaries, wages and related costs	**54,190**	**53,375**

Numbers of full-time employees or full-time equivalents	**2025**	**2024**
The estimated average full-time equivalent number of all staff employed in the year was	**2**	**2**

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Trustee remuneration and expenses

Following trustees have been paid remuneration from employment with the charity: Mr. R A Clift – Senior Minister, Mr. Daniel Taylor – Minister.The total cost to the charity of paying remuneration to the above trustees including employer pension and National Insurance contributions was £54,190.

7 Tangible fixed assets

	Land & Buildings	Furniture & fittings	Computer equipment	Total
	£	£	£	£
Cost				
At 1 April 2024	472,414	104,217	3,857	580,488
Additions	-	-	-	-
At 31 March 2025	**472,414**	**104,217**	**3,857**	**580,488**
Depreciation				
At 1 April 2024	109,457	64,632	3,089	177,178
Charge for the year	9,448	5,938	364	15,750
At 31 March 2025	**118,905**	**70,570**	**3,453**	**192,928**
Net book value				
At 31 March 2025	**353,508**	**33,647**	**404**	**387,559**
At 31 March 2024	**362,957**	**39,585**	**768**	**403,310**

8 Debtors

	2025	2024
	£	£
Prepayments and accrued income	1,013	998
Gift Aid tax and interest receivable	11,335	10,406
	12,348	**11,404**

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	2,093	2,271
	2,093	**2,271**

10 Income and Expenditure account summary

	2025	2024
	£	£
At 1 April 2024	603,906	601,229
Surplus/deficit after tax for the year	56,473	2,677
At 31 March 2025	**660,379**	**603,906**

11 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted funds	Designated funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	314,473	-	73,088	**387,561**
Investments at valuation: -				
Current Assets	200,243	-	74,668	**274,910**
Current Liabilities	(2,093)	-	-	**(2,093)**
	512,623	**-**	**147,756**	**660,379**

At 1 April 2024	Unrestricted Funds	Designated funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	309,261	-	94,050	**403,311**
Investments at valuation: -				
Current Assets	178,864	-	24,002	**202,866**
Current Liabilities	(2,271)	-	-	**(2,271)**
	485,854	**-**	**118,052**	**603,906**

12 Change in total funds over the year as shown in Note 11, analysed by individual funds

	Funds Brought Forward from 2024	Movement in funds in 2025 See Note 14	Transfers Between funds in 2025	Funds carried forward to 2026
	£	£	£	£
Unrestricted and designated funds: -				
Unrestricted Revenue Funds	176,593	21,557	-	**198,150**
Unrestricted Fixed Asset Funds	309,261	5,212	-	**314,473**
Total unrestricted and designated funds	**485,854**	**26,769**	**-**	**512,623**
Restricted funds: -				
Restricted Fixed Asset Funds	94,050	(20,962)	-	**73,088**
Restricted Revenue Funds	24,002	50,666	-	**74,668**
Total restricted funds	**118,052**	**29,704**	**-**	**147,756**
Total charity funds	**603,906**	**56,473**	**-**	**660,379**

Notes to the Accounts for the year ended 31 March 2025

13 Analysis of movements in funds over the year as shown in Note 11

	Income	Expenditure	Other Gains & Losses		Movement in funds
	2025	2025	2025		2025
	£	£	£		£
Unrestricted and designated funds: -					
Unrestricted Revenue Funds	117,321	(90,552)		-	**26,769**
Restricted funds: -					
Restricted Revenue Funds	36,028	(6,324)		-	**29,704**
	153,348	**96,876**		**-**	**56,472**

14 The purposes for which the funds as detailed in note 13 are held by the charity are: -

Unrestricted and designated funds: -	
Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted funds: -	
Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revenue Funds	Funding was received for specific projects.

15 Ultimate controlling party

The charity is under the control of its legal members.

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by theSORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

16 Donations and Legacies

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Revenue grants & donations					
Donations					
Titnes and Offerings		88,845	-	88,845	79,689
Other		100	-	100	100
Food bank		-	4,285	4,285	6,474
Total donations and legacies	**A1**	**88,945**	**4,285**	**93,230**	**86,263**

17 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Bank Interest Receivable		4,154	-	**4,154**	3,369
Total investment income	**A3**	**4,154**	**-**	**4,154**	**3,369**

18 Other income and gains

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Gift Aid tax reclaimable		24,222	-	24,222	20,109
Building Fund		-	31,589	31,589	-
Other gifts		-	154	154	-
Total other income	**A4**	**24,222**	**31,743**	**55,965**	**20,109**

19 Costs of raising donations and legacies

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Ministry salaries		54,190	-	54,190	53,072
Donations – pension costs		1,776	-	1,776	1,466
Ministry – other expenses		211	-	211	702
Light & heat		1,409	1,272	2,681	4,994
Repairs and maintenance		692	-	692	1,632
Welfare		8,500	-	8,500	-
Total direct spending	**B1**	**66,778**	**1,272**	**68,050**	**61,866**

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by theSORP 2015

20 Costs of other trading activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Insurance		1,359	-	1,359	2,103
Legal and professional fees		2,708	-	2,708	1,548
Amortisation		9,448	-	9,448	9,448
Depreciation		6,244	58	6,302	7,082
Literature and music licence		1,016	-	1,016	787
Communication and information technology		1,498	-	1,498	1,504
Total direct spending	**B1**	**22,273**	**58**	**22,331**	**B1 22,472**

21 Expenditure on charitable activities by fund type

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Children Church		491	-	491	236
Total direct spending	**B2**	**491**	**-**	**491**	**236**

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by theSORP 2015

a. Expenditure on charitable activities by activities type

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Children Church		491	-	**491**	236
Total direct spending	**B2a**	**491**	**-**	**491**	**236**

b. Other expenditure

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Gifts and donations		22	-	22	5,589
AoG National & Regional offerings		1,936	-	1,936	1,836
Missionary charity		-	-	-	9,079
Foodbank		-	3,274	3,274	5,985
REACH project		-	421	421	-
Other events		350	-	350	-
Total direct spending	**B2**	**2,308**	**3,695**	**6,003**	**22,489**

22 Independent examination fees

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Fees payable to the independent examiner for independent examination of the financial statements	850	-	**850**	850
Total funds	**850**	**-**	**850**	**850**

23 Pensions and other post-retirement benefits

Defined contributions plans.

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,776 (2024: £1,419)

24 Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	314,473	73,086	**387,561**	270,643
Fixed asset funds	198,150	74,668	**272,818**	333,263
Total funds	**512,623**	**147,756**	**660,379**	**603,906**

The notes attached on pages 10 to 20 form an integral part of these accounts.

NORTH PLYMOUTH COMMUNITY CHURCH

England & Wales - Charity number 1050309

Accounts

The Charity Registration Number is: - 1050309

North Plymouth Community Church

Report and Accounts

31 March 2024

North Plymouth Community Church

Report and accounts for the year ended 31 March 2024

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North Plymouth Community Church

Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024.

Reference and administrative details

Registered charity name:

The legal name of the charity is: - North Plymouth Community Church

The charity registration number:

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1050309

The principal operating address of the charity:

Plymbridge Road
Estover, Plymouth
PL6 7LF

The Trustees in office during the year: -

Mr. M Allen (Chairman)
Mrs. I I Hall
Mr D B Taylor
Mr R Clift
Mrs J L Taylor
Miss H Keyes
Mr D J Noble
Mr R W Walkinshaw

Independent examiner:

Merlin Mbahin, FAAT, MIP
Clear Blue Sky Accountancy Ltd
Licensed Accountants
30B City Business Park
Somerset Place
Plymouth
Devon
PL3 4BB

Trustees' Annual Report for the year ended 31 March 2024

The trustees present their report and the financial statements for the year ended 31 March 2024. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance, and management
The charity's investment powers are now conferred by the Trustee's Act 2000. A minimum of four holding trustees are appointed by resolution of the existing body.

Objectives and activities
The advancement of the Christian Religion by the proclamation and furtherance of the Gospel of God concerning his Son Jesus Christ the Lord and the preaching and teaching of the Word of God by the Church in accordance with the Statement of Fundamental Truths of Assemblies of God in Great Britain and Ireland as approved by the General Council.

Achievements and performance
Review of developments, activities and achievements
In planning our activities for the year, we kept in mind the charity commission guidance on public benefit.

The Worship Centre
The church continued to experience growth in the last year which is necessitating the need to look at overall church capacity. Dan Taylor continues to work alongside senior pastor Rob Clift.
A new ministry meeting in a local café was started during the year and is proving increasingly successful.
The online presence also continues to expand with most meetings now streamed live and available later for viewing on the church's You Tube channel.

Children's Church
The Children's Church meeting on a Sunday caters for between 5-15 children and this is focussed on making church relevant for children aged between 5 years and 12 years. There is a focus on the children being free to express themselves and make a difference in their own lives.

Reach
The REACH community outreach project is now in its 15th year, the aim of this project is:

- Provide community care for those members of society that are unable to "help" themselves. This involves decorating, garden clearances and donations of furniture. All work is carried out by church volunteers.

- Provide food for the poorest members of society who are involved in a short-term crisis.
We continue to operate a Trussell Trust Foodbank on the premises andwe have been able to support with Fuel payments as well as other cost of living help.

- The church has partnered with Safe Families over the past year.
"Safe Families is a charity that works with 50 plus local authorities around the UK. Safe Families offer hope, belonging and support to children, families and care leavers; we do this primarily, but not exclusively, with and through local churches and the Worship Centre is one of our partners".
In this last year 5 church members have started supporting local families.

Financial review

The charity's financial position at the end of the year ended 31 March 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows: -

	2024 £	2023 £
Net income/(deficit)	2,677	(5,765)
Unrestricted Revenue Funds available for the year		
General purposes of the charity	176,593	158,839
Designated Fixed Asset Funds	309,261	314,946
Total Unrestricted Funds	**485,854**	**473,785**
Restricted Revenue Funds	24,002	26,734
Restricted Fixed Asset Funds	94,050	100,710
Total Restricted Funds	**118,052**	**127,444**
Total Funds	**603,906**	**601,229**

Financial review of the position at the reporting date, 31 March 2024.

The financial position of the charity remains positive. Income is stable and costs well under control.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2024 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

There have been no changes in fixed assets except for those assets acquired in the year as shown in the financial statement.

Policies on reserves.

Purpose and Scope
The Charity Commission requires that the Managing Trustees of every charity establish and record a reserves policy for the charity. The term “reserves” means those funds which could be available for use quickly to meet an emergency situation. The reserves policy must be included in the annual report accompanying the accounts.

Policy
The Trustees of North Plymouth Community Church recognise that reserves are needed to manage cash flow delays where income arrives later than expenditure. Cash in the bank at any one time is normally sufficient to cover such delays. The Trustees will regularly consider the levels of current and expected income and expenditure and assess the level of cash reserves required to meet any shortfalls in cash receipts over payments. The Treasurer is authorised to accumulate a sum equivalent to between one- and six-months’ expenditure as reserves. The Trustees will consider the level of reserves to be held to cover any expected cash flow delays as well as potential emergencies where significant expenditure may be required before additional income can be raised. If the amount of reserves held exceeds the level assessed as required, the Trustees will develop a plan of using these excess reserves in a way that fulfils the charitable objectives of the church.

Availability and adequacy of assets of each of the funds

The board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Investment policy and investment objectives.

Trustees are responsible for making decisions about their charity’s investments. The income from the charity’s assets is to be used solely for the purpose of supporting the activities of the church, but specifically not for the maintenance of its fabric. The total income generated at present is more than sufficient to meet the Church's normal outgoings. Specifically, any grants received are to be agreed & signed off by the Church Council, not by the Treasurer, to ensure separation of duties. The investments must be managed by the Church Council in such a way as to provide sufficient income to enable the Church to carry out its purposes effectively both in the short term and over the longer term.

Trustees' Annual Report for the year ended 31 March 2024

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to: -

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 27 January 2025.
Mr. M Allen
Trustee

Independent Examiner's Report to the Trustees of North Plymouth Community Church on the accounts for the year ended 31 March 2024

I report on the financial statements of North Plymouth Community church for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) , effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 10.

Respective responsibilities of the Trustees and the Independent Examiner

As the trustees of the charity, you are responsible for the preparation of the accounts in accordancewith the requirements of the charities Act 2011 ('the Act')

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to: -

a) examine the accounts under Section 145 of the Act;

b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;

c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report, I obtained written assurances from the Trustees of all material matters.

Independent Examiner’s Report to the Trustees of North Plymouth Community Church on the accounts for the year ended 31 March 2024

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that: -

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination 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 2011;

when preparing accounts on an accrual’s basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with The Charities Act 2011. and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Merlin Mbahin FAAT, MIP - Independent Examiner of

Clear Blue Sky Accountancy Ltd
Licensed Accountants
30B City Business Park
Somerset Place
PL3 4BB

This report was signed on 27 January 2025

North Plymouth Community Church - **Statement of Financial Activities for the year ended 31 March 2024**

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	79,789	6,474	**86,263**	84,436
Charitable activities	A2	-	-	**-**	-
Investments	A4	3,369	-	**3,369**	217
Other	A5	17,604	2,505	**20,109**	17,644
Total income	**A**	**100,762**	**8,980**	**109,742**	**102,297**
Expenditure on:					
Expenditure on raising funds:					
Cost of raising donations & legacies	B1	58,773	3,094	**61,867**	62,281
Cost of raising other trading activities	B1	22,259	213	**22,472**	28,026
Charitable activities	B2	237	-	**237**	1,212
Other expenditure	B2	7,425	15,065	**22,490**	16,543
Total expenditure	**B**	**88,694**	**18,372**	**107,066**	**108,062**
Net income/deficit for the year		**12,069**	**(9,392)**	**2,677**	**(5,765)**
Transfers between funds	**C**				-
Net income after transfers	**A-B-C**	**12,069**	**(9,392)**	**2,677**	**(5,765)**
Net movement in funds		**12,069**	**(9,392)**	**2,677**	**(5,765)**
Reconciliation of funds: -	**E**				
Total funds brought forward		473,785	127,444	**601,229**	606,994
Total funds carried forward		**485,854**	**118,052**	**603,906**	**601,229**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

All the prior year transactions were unrestricted items, and no further analysis is required.

All activities derive from continuing operations.

The notes attached on pages 10 to 20 form an integral part of these accounts.

North Plymouth Community Church - **Statement of Financial Position - Balance Sheet as at 31 March 2024**

	Note	SORP Ref		2024 £		2023 £
Fixed assets		A				
Tangible assets	7	A2		403,311		415,656
Current assets		B				
Debtors	8	B2	11,404		8,442	
Cash at bank and in hand		B4	191,462		179,487	
Total current assets			202,866		187,929	
Creditors: amounts falling due within one year	9	C1	(2,271)		(2,356)	
Net current assets				200,595		184,573
The total net assets of the charity				**603,906**		**601,229**
The total net assets of the charity are funded by the funds of the charity, as follows: -						
Restricted funds						
Restricted Funds	12	D2	118,052		127,444	
Unrestricted Funds	12	D2	485,854		473,785	
Total charity funds				**603,906**		**601,229**

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on pages 6 and 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mr. M Allen (Chairman)
Trustee
Approved by the board of trustees on 27 January 2025

The notes attached on pages 10 to 20 form an integral part of these accounts.

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention
The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Following accounting policies in place prior to the SORP 2015

Under the SORP 2015, where there is no specific requirement to adopt a particular accounting requirement, a charity may follow their existing accounting policies provided that the policy and related disclosures made are consistent with accepted accounting practice. This charity has decided that the accounting policies which it followed prior to the SORP 2015, shall continue to be followed: -

Policies relating to categories of income and income recognition.

Nature of income
Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income
Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition
Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity’s assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Notes to the Accounts for the year ended 31 March 2024

Policies relating to expenditure on goods and services provided to the charity.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value of estimated useful lives.

Freehold property	- 2% straight line
Fixture, fittings and equipment	- 15% reducing balance.
Computer equipment	- 25% reducing balance

Accounting for capital grants and fixed asset funds.
The board of trustees consider that, in order to comply with the SORP, gifts of tangible fixed assets or grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to a fixed asset fund after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

In the current year, a sum of £nil (2023 - £nil) was transferred to a restricted fixed asset fund in accordance with this policy.

If the related assets are subject to restrictions by the grant making organisation on their use and disposal, then these restrictions are noted in the fixed asset section of these accounts. In such circumstances, the fixed asset fund created is treated as a restricted fixed asset fund. As the related assets are depreciated, then a transfer is made from restricted fixed asset funds to unrestricted revenue reserves to reflect the diminution in the asset subject to the restriction. In this year, a sum of £nil (2023 - £nil) was transferred from restricted fixed asset funds to unrestricted revenue reserves and nil was transferred to fixed asset fund.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Where fixed assets are acquired out of unrestricted funds, a similar designated fixed asset fund is created. In this year, acquisitions totaling £nil (2023 - £nil) were transferred to the designated fixed asset fund, and depreciation of £nil (2023 - £nil) was transferred back to unrestricted revenue reserves.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the Statement of Standard Accounting Practice Number 4, such departure is justified on the basis that it is in order to comply with the SORP.

Debtors
Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions
Creditors and provisions for liabilities and charges are recognised and measured according to the usual conventions applicable to accruals accounting.

Notes to the Accounts for the year ended 31 March 2024

2 Liability to taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net surplus before tax in the financial year

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging: -		
Depreciation of owned fixed assets	16,530	10,725

5 The contribution of volunteers

The charity depends on the support of its unpaid Trustees and volunteers, which is greatly appreciated.

The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

Salary costs	2024	2023
	£	£
Gross Salaries and Employer contributions to pension plans	53,375	53,017
Total salaries, wages and related costs	**53,375**	**53,017**

Numbers of full-time employees or full-time equivalents	2024	2023
The estimated average full-time equivalent number of all staff employed in the year was	**2**	**2**

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Trustee remuneration and expenses

Following trustees have been paid remuneration from employment with the charity: Mr R A Clift – Senior Minister, Mr. Daniel Taylor – Minister.The total cost to the charity of paying remuneration to the above trustees including employer pension and National Insurance contributions was £53,375.

7 Tangible fixed assets

	Land & Buildings	Furniture & fittings	Computer equipment	Total
	£	£	£	£
Cost				
At 1 April 2023	472,414	100,460	3,429	576,303
Additions	-	3,757	428	4,185
At 31 March 2024	**472,414**	**104,217**	**3,857**	**580,488**
Depreciation				
At 1 April 2023	100,009	57,977	2,661	149,922
Charge for the year	9,448	6,654	179	10,725
At 31 March 2024	**109,457**	**64,631**	**2,840**	**176,929**
Net book value				
At 31 March 2024	**362,956**	**39,586**	**1,017**	**403,559**
At 31 March 2023	**372,405**	**42,483**	**768**	**415,656**

8 Debtors

	2024	2023
	£	£
Prepayments and accrued income	998	971
Gift Aid tax and interest receivable	10,406	7,471
	11,404	**8,442**

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	2,271	1,500
Social security and other taxes	-	856
	2,271	**2,356**

10 Income and Expenditure account summary

	2024	2023
	£	£
At 1 April 2023	601,229	606,994
Surplus/deficit after tax for the year	2,677	(5,765)
At 31 March 2024	**603,906**	**601,229**

11 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2024	Unrestricted funds	Designated funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	309,261	-	94,050	**403,311**
Investments at valuation: -				
Current Assets	178,864	-	24,002	**202,866**
Current Liabilities	(2,271)	-	-	**(2,271)**
	485,854	**-**	**118,052**	**603,906**

At 1 April 2023	Unrestricted Funds	Designated funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	314,946	-	100,710	**415,656**
Investments at valuation: -				
Current Assets	161,195	-	26,734	**187,929**
Current Liabilities	(2,356)	-	-	**(2,356)**
	473,785	**-**	**127,444**	**601,229**

12 Change in total funds over the year as shown in Note 11, analysed by individual funds

	Funds Brought Forward from 2024	Movement in funds in 2024 See Note 14	Transfers Between funds in 2024	Funds carried forward to 2025
	£	£	£	£
Unrestricted and designated funds: -				
Unrestricted Revenue Funds	158,839	17,754	-	**176,593**
Unrestricted Fixed Asset Funds	314,946	(5,685)	-	**309,261**
Total unrestricted and designated funds	**473,785**	**12,069**	**-**	**485,854**
Restricted funds: -				
Restricted Fixed Asset Funds	100,710	(6,660)	-	**94,050**
Restricted Revenue Funds	26,734	(2,732)	-	**24,002**
Total restricted funds	**127,444**	**(9,392)**	**-**	**118,052**
Total charity funds	**601,229**	**2,677**	**-**	**603,906**

Notes to the Accounts for the year ended 31 March 2024

13 Analysis of movements in funds over the year as shown in Note 11

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds: -				
Unrestricted Revenue Funds	100,763	(88,694)	-	**12,069**
Restricted funds: -				
Restricted Revenue Funds	8,980	(18,372)	-	**(9,392)**
	109,742	**(107,066)**	**-**	**2,677**

14 The purposes for which the funds as detailed in note 13 are held by the charity are: -

Unrestricted and designated funds: -	
Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted funds: -	
Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revenue Funds	Funding was received for specific projects.

15 Ultimate controlling party

The charity is under the control of its legal members.

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by theSORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

16 Donations and Legacies

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Revenue grants & donations					
Donations					
Titnes and Offerings		79,689	-	79,689	58,229
Other		100	-	100	100
Food bank		-	6,474	6,474	16,210
Donations and gifts – REACH		-	-	-	181
Gifts		-	-	-	9,716
Total donations and legacies	**A1**	**79,789**	**6,474**	**86,263**	**84,436**

17 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Bank Interest Receivable		3,369	-	**3,369**	217
Total investment income	**A3**	**3,369**	**-**	**3,369**	**217**

18 Other income and gains

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Gift Aid tax reclaimable		17,604	2,505	**20,109**	17,644
Total other income	**A4**	**17,604**	**2,505**	**20,109**	**17,644**

19 Costs of raising donations and legacies

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Ministry salaries		53,072	-	53,072	51,832
Donations – pension costs		1,466	-	1,466	1,185
Ministry – other expenses		702	-	702	439
Light & heat		1,900	3,094	4,994	5,613
Repairs and maintenance		1,632	-	1,632	3,212
Total direct spending	**B1**	**58,773**	**3,394**	**61,866**	**62,281**

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by theSORP 2015

20 Costs of other trading activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Insurance		2,022	81	2,103	1,503
Legal and professional fees		1,548	-	1,548	1,548
Amortisation		9,448	-	9,448	5,547
Depreciation		6,950	132	7,082	5,178
Literature and music licence		787	-	787	887
Communication and information technology		1,504	-	1,504	13,363
Total direct spending	**B1**	**22,259**	**213**	**22,472**	**B1 28,026**

21 Expenditure on charitable activities by fund type

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Children Church		236	-	236	1,212
Total direct spending	**B2**	**236**	**-**	**236**	**1,212**

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by theSORP 2015

a. Expenditure on charitable activities by activities type

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Children Church		236	-	**236**	1,212
Total direct spending	**B2a**	**236**	**-**	**236**	**1,212**

b. Other expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Gifts and donations		5,589	-	5,589	1,828
AoG National & Regional offerings		1,836	-	1,836	1,886
Missionary charity		-	9,079	9,079	5,182
Foodbank		-	5,985	5,985	7,510
REACH project		-	-	-	137
Total direct spending	**B2**	**7,425**	**15,064**	**22,489**	**16,543**

22 Independent examination fees

	Unrestricted and Designated funds	Restricted Funds	Total Funds	Last Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Fees payable to the independent examiner for independent examination of the financial statements	850	-	**850**	850
Total funds	**850**	**-**	**850**	**850**

23 Pensions and other post-retirement benefits

Defined contributions plans.

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,419 (2023: £1,419)

24 Summary of funds

	Unrestricted and Designated funds	Restricted Funds	Total Funds	Last Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Revenue accumulated funds	176,593	94,050	**270,643**	185,573
Fixed asset funds	309,261	24,002	**333,263**	416,656
Total funds	**485,854**	**118,052**	**603,906**	**601,229**

The notes attached on pages 10 to 20 form an integral part of these accounts.

NORTH PLYMOUTH COMMUNITY CHURCH

England & Wales - Charity number 1050309

Accounts

The Charity Registration Number is: - 1050309

North Plymouth Community Church

Report and Accounts

31 March 2023

North Plymouth Community Church

Report and accounts for the year ended 31 March 2023

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North Plymouth Community Church

Trustees' Annual Report for the year ended 31 March 2023

The Trustees present their Report and Accounts for the year ended 31 March 2023.

Reference and administrative details

Registered charity name:

The legal name of the charity is: - North Plymouth Community Church

The charity registration number:

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1050309

The principal operating address of the charity:

Plymbridge Road
Estover, Plymouth
PL6 7LF

The Trustees in office during the year: -

Mr. M Allen (Chairman)
Mrs. I I Hall
Mr D B Taylor
Mr R Clift
Mrs J L Taylor
Miss H Keyes
Mr D J Noble
Mr R W Walkinshaw

Independent examiner:

Merlin Mbahin, FAAT, MIP
Clear Blue Sky Accountancy Ltd
Licensed Accountants
30B City Business Park
Somerset Place
Plymouth
Devon
PL3 4BB

Trustees' Annual Report for the year ended 31 March 2023

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance, and management
The charity's investment powers are now conferred by the Trustee's Act 2000. A minimum of four holding trustees are appointed by resolution of the existing body.

Objectives and activities
The advancement of the Christian Religion by the proclamation and furtherance of the Gospel of God concerning his Son Jesus Christ the Lord and the preaching and teaching of the Word of God by the Church in accordance with the Statement of Fundamental Truths of Assemblies of God in Great Britain and Ireland as approved by the General Council.

Achievements and performance
Review of developments, activities and achievements
In planning our activities for the year, we kept in mind the charity commission guidance on public benefit.

The Worship Centre
The church experienced growth last year which is encouraging following the restrictions that had previously been imposed due to COVID. This growth was a combination of Christians moving between churches but also a number of people that were born again.

Dan Taylor was appointed a full-time pastor. Dan brings an enthusiasm for the word, and passion, and passion for outreach that we believe will be instrumental to the church moving forward.

Our online presence continues to expand, and the P.A system was upgraded during the financial year thanks to a legacy from the late Olive Richards.

Children's Church
The Children's Church meeting on a Sunday caters for between 5-15 children and this is focussed on making church relevant for children aged between 5 years and 12 years. There is a focus on the children being free to express themselves and make a difference in their own lives.

Additional premises were obtained in the last financial year which allows the team to focus more on the needs of the different age groups.

Reach
The REACH community outreach project is now in its 14th year, the aim of this project is:

- Provide community care for those members of society that are unable to "help" themselves. This involves decorating, garden clearances and donations of furniture. All work is carried out by church volunteers.

- Provide food for the poorest members of society who are involved in a short-term crisis.
We continue to operate a Trussell Trust Foodbank on the premises. As the cost-of-living crisis started to affect people in 2022, we have been able to support with Fuel payments as well as other cost of living help.

Financial review

The charity's financial position at the end of the year ended 31 March 2023

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows: -

	2023 £	2022 £
Net income/(deficit)	(5,765)	6,170
Unrestricted Revenue Funds available for the year		
General purposes of the charity	158,839	172,964
Designated Fixed Asset Funds	314,946	310,852
Total Unrestricted Funds	**473,785**	**483,816**
Restricted Revenue Funds	26,734	21,555
Restricted Fixed Asset Funds	100,710	101,623
Total Restricted Funds	**127,444**	**123,178**
Total Funds	**601,229**	**606,994**

Financial review of the position at the reporting date, 31 March 2023.

The financial position of the charity remains positive. Income is stable and costs well under control.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2023 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

There have been no changes in fixed assets except for those assets acquired in the year as shown in the financial statement.

Policies on reserves.

Purpose and Scope
The Charity Commission requires that the Managing Trustees of every charity establish and record a reserves policy for the charity. The term “reserves” means those funds which could be available for use quickly to meet an emergency situation. The reserves policy must be included in the annual report accompanying the accounts.

Policy
The Trustees of North Plymouth Community Church recognise that reserves are needed to manage cash flow delays where income arrives later than expenditure. Cash in the bank at any one time is normally sufficient to cover such delays. The Trustees will regularly consider the levels of current and expected income and expenditure and assess the level of cash reserves required to meet any shortfalls in cash receipts over payments. The Treasurer is authorised to accumulate a sum equivalent to between one- and six-months’ expenditure as reserves. The Trustees will consider the level of reserves to be held to cover any expected cash flow delays as well as potential emergencies where significant expenditure may be required before additional income can be raised. If the amount of reserves held exceeds the level assessed as required, the Trustees will develop a plan of using these excess reserves in a way that fulfils the charitable objectives of the church.

Availability and adequacy of assets of each of the funds

The board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Investment policy and investment objectives.

Trustees are responsible for making decisions about their charity’s investments. The income from the charity’s assets is to be used solely for the purpose of supporting the activities of the church, but specifically not for the maintenance of its fabric. The total income generated at present is more than sufficient to meet the Church's normal outgoings. Specifically, any grants received are to be agreed & signed off by the Church Council, not by the Treasurer, to ensure separation of duties. The investments must be managed by the Church Council in such a way as to provide sufficient income to enable the Church to carry out its purposes effectively both in the short term and over the longer term.

Trustees' Annual Report for the year ended 31 March 2023

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to: -

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 10 January 2024.
Mr. M Allen
Trustee

Independent Examiner's Report to the Trustees of North Plymouth Community Church on the accounts for the year ended 31 March 2023

I report on the financial statements of North Plymouth Community church for the year ended 31 March 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) , effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 10.

Respective responsibilities of the Trustees and the Independent Examiner

As the trustees of the charity, you are responsible for the preparation of the accounts in accordancewith the requirements of the charities Act 2011 ('the Act')

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to: -

a) examine the accounts under Section 145 of the Act;

b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;

c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report, I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Report to the Trustees of North Plymouth Community Church on the accounts for the year ended 31 March 2023

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that: -

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination 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 2011;

when preparing accounts on an accrual's basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with The Charities Act 2011. and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Merlin Mbahin FAAT, MIP - Independent Examiner of

Clear Blue Sky Accountancy Ltd
Licensed Accountants
30B City Business Park
Somerset Place
PL3 4BB

This report was signed on 10 January 2024

North Plymouth Community Church - Statement of Financial Activities for the year ended 31 March 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	68,045	16,391	**84,436**	68,983
Charitable activities	A2	-	-	**-**	-
Investments	A4	217	217	**217**	360
Other	A5	13,446	4,178	**17,644**	11,460
Total income	**A**	**81,728**	**20,569**	**102,297**	**80,803**
Expenditure on:					
Expenditure on raising funds:					
Cost of raising donations & legacies	B1	58,887	3,394	**62,281**	52,023
Cost of raising other trading activities	B1	27,946	80	**28,026**	12,781
Charitable activities	B2	1,212	-	**1,212**	54
Other expenditure	B2	3,714	12,829	**16,543**	9,775
Total expenditure	**B**	**97,759**	**16,303**	**108,062**	**74,633**
Net income/deficit for the year		**(10,031)**	**4,266**	**(5,765)**	**6,170**
Transfers between funds	**C**				-
Net income after transfers	**A-B-C**	**(10,031)**	**4,266**	**(5,765)**	**6,170**
Net movement in funds		**(10,031)**	**4,266**	**(5,765)**	**6,170**
Reconciliation of funds: -	**E**				
Total funds brought forward		483,816	123,178	**606,994**	600,824
Total funds carried forward		**473,785**	**127,444**	**601,229**	**606,994**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

All the prior year transactions were unrestricted items, and no further analysis is required.

All activities derive from continuing operations.

The notes attached on pages 10 to 20 form an integral part of these accounts.

North Plymouth Community Church - **Statement of Financial Position - Balance Sheet as at 31 March 2023**

	Note	SORP Ref		2023 £		2022 £
Fixed assets		A				
Tangible assets	7	A2		415,656		412,475
Current assets		B				
Debtors	8	B2	8,442		7,206	
Cash at bank and in hand		B4	179,487		188,998	
Total current assets			187,929		196,204	
Creditors: amounts falling due within one year	9	C1	(2,356)		(1,685)	
Net current assets				184,573		194,519
The total net assets of the charity				**601,229**		**606,994**
The total net assets of the charity are funded by the funds of the charity, as follows: -						
Restricted funds						
Restricted Funds	12	D2	127,444		123,178	
Unrestricted Funds	12	D2	473,785		483,816	
Total charity funds				**601,229**		**606,994**

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on pages 6 and 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mr. M Allen (Chairman)
Trustee
Approved by the board of trustees on 10 January 2024

The notes attached on pages 10 to 20 form an integral part of these accounts.

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention
The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Following accounting policies in place prior to the SORP 2015

Under the SORP 2015, where there is no specific requirement to adopt a particular accounting requirement, a charity may follow their existing accounting policies provided that the policy and related disclosures made are consistent with accepted accounting practice. This charity has decided that the accounting policies which it followed prior to the SORP 2015, shall continue to be followed: -

Policies relating to categories of income and income recognition.

Nature of income
Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income
Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition
Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity’s assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Notes to the Accounts for the year ended 31 March 2023

Policies relating to expenditure on goods and services provided to the charity.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value of estimated useful lives.

Freehold property	- 2% straight line
Fixture, fittings and equipment	- 15% reducing balance.
Computer equipment	- 25% reducing balance

Accounting for capital grants and fixed asset funds.
The board of trustees consider that, in order to comply with the SORP, gifts of tangible fixed assets or grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to a fixed asset fund after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

In the current year, a sum of £nil (2022 - £nil) was transferred to a restricted fixed asset fund in accordance with this policy.

If the related assets are subject to restrictions by the grant making organisation on their use and disposal, then these restrictions are noted in the fixed asset section of these accounts. In such circumstances, the fixed asset fund created is treated as a restricted fixed asset fund. As the related assets are depreciated, then a transfer is made from restricted fixed asset funds to unrestricted revenue reserves to reflect the diminution in the asset subject to the restriction. In this year, a sum of £nil (2022-£nil) was transferred from restricted fixed asset funds to unrestricted revenue reserves and nil was transferred to fixed asset fund.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Where fixed assets are acquired out of unrestricted funds, a similar designated fixed asset fund is created. In this year, acquisitions totaling £nil (2022 - £nil) were transferred to the designated fixed asset fund, and depreciation of £nil (2022 - £nil) was transferred back to unrestricted revenue reserves.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the Statement of Standard Accounting Practice Number 4, such departure is justified on the basis that it is in order to comply with the SORP.

Debtors
Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions
Creditors and provisions for liabilities and charges are recognised and measured according to the usual conventions applicable to accruals accounting.

Notes to the Accounts for the year ended 31 March 2023

2 Liability to taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net surplus before tax in the financial year

	2023	2022
	£	£
The net surplus before tax in the financial year is stated after charging: -		
Depreciation of owned fixed assets	10,725	8,047

5 The contribution of volunteers

The charity depends on the support of its unpaid Trustees and volunteers, which is greatly appreciated.

The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

Salary costs	2023	2022
	£	£
Gross Salaries and Employer contributions to pension plans	53,017	33,473
Total salaries, wages and related costs	**53,017**	**33,473**

Numbers of full-time employees or full-time equivalents	2023	2022
The estimated average full-time equivalent number of all staff employed in the year was	**2**	**3**

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum. The estimated average full time equivalent number of all staff employed incorrect showing 3 in last year account – the correct figure is 1.

Trustee remuneration and expenses

Following trustees have been paid remuneration from employment with the charity: Mr R A Clift – Senior Minister, Mr. Daniel Taylor – Minister.The total cost to the charity of paying remuneration to the above trustees including employer pension and National Insurance contributions was £53,017.

7 Tangible fixed assets

	Land & Buildings	Furniture & fittings	Computer equipment	Total
	£	£	£	£
Cost				
At 1 April 2022	472,414	86,554	3,429	562,397
Additions	-	13,906	-	13,906
At 31 March 2023	**472,414**	**100,460**	**3,429**	**576,303**
Depreciation				
At 1 April 2022	94,461	52,935	2,526	149,922
Charge for the year	5,547	5,043	135	10,725
At 31 March 2023	**100,008**	**57,978**	**2,661**	**160,647**
Net book value				
At 31 March 2023	**372,406**	**42,482**	**768**	**415,656**
At 31 March 2022	**377,953**	**33,619**	**903**	**412,475**

8 Debtors

	2023	2022
	£	£
Prepayments and accrued income	971	3,485
Gift Aid tax and interest receivable	7,471	3,721
	8,442	**7,206**

9 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,500	1,685
Social security and other taxes	856	-
	2,356	**1,685**

10 Income and Expenditure account summary

	2023	2022
	£	£
At 1 April 2022	606,994	600,824
Surplus/deficit after tax for the year	(5,765)	6,170
At 31 March 2023	**601,229**	**606,994**

11 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2023	**Unrestricted funds**	**Designated funds**	**Restricted Funds**	**Total Funds**
	£	**£**	**£**	**£**
Tangible Fixed Assets	314,946	-	100,710	**415,656**
Investments at valuation: -				
Current Assets	161,195	-	26,734	**187,929**
Current Liabilities	(2,356)	-	-	**(2,356)**
	473,785	**-**	127,444	**601,229**

At 1 April 2022	**Unrestricted Funds**	**Designated funds**	**Restricted Funds**	**Total Funds**
	£	**£**	**£**	**£**
Tangible Fixed Assets	310,852	-	101,640	**412,475**
Investments at valuation: -				
Current Assets	174,649	-	21,555	**196,204**
Current Liabilities	(1,685)	-	-	**(1,685)**
	483,816	**-**	**123,178**	**606,994**

12 Change in total funds over the year as shown in Note 11, analysed by individual funds

	Funds Brought Forward from 2022	**Movement in funds in 2023 See Note 14**	**Transfers Between funds in 2023**	**Funds carried forward to 2024**
	£	**£**	**£**	**£**
Unrestricted and designated funds: -				
Unrestricted Revenue Funds	172,964	(14,125)	-	**158,839**
Unrestricted Fixed Asset Funds	310,852	4,094	-	**314,946**
Total unrestricted and designated funds	**483,816**	**(10,031)**	**-**	**473,785**
Restricted funds: -				
Restricted Fixed Asset Funds	101,623	(913)	-	**100,710**
Restricted Revenue Funds	21,555	5,179	-	**26,734**
Total restricted funds	**123,178**	**4,266**	**-**	**127,444**
Total charity funds	**606,994**	**(5,765)**	**-**	**601,229**

Notes to the Accounts for the year ended 31 March 2023

13 Analysis of movements in funds over the year as shown in Note 11

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2022
	£	£	£	£
Unrestricted and designated funds: -				
Unrestricted Revenue Funds	81,728	(91,759)	-	**(10,031)**
Restricted funds: -				
Restricted Revenue Funds	20,569	(16.303)	-	**4,266**
	102,297	**(108,062)**	**-**	**(5,765)**

14 The purposes for which the funds as detailed in note 13 are held by the charity are: -

Unrestricted and designated funds: -	
Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted funds: -	
Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revenue Funds	Funding was received for specific projects.

15 Ultimate controlling party

The charity is under the control of its legal members.

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by theSORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

16 Donations and Legacies

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Revenue grants & donations					
Donations					
Titnes and Offerings		58,229	-	58,229	54,775
Other		100	-	100	-
Food bank		-	16,210	16,210	7,618
Sam Nebout Special		-	-	-	2,160
Ukraine Special Offering		-	-	-	1,230
Building Fund		-	-	-	3,200
Donations and gifts – REACH		-	181	181	-
Gifts		9,716	-	9,716	-
Total donations and legacies	**A1**	**68,045**	**16,391**	**84,436**	**68,983**

17 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Bank Interest Receivable		217	-	**217**	360
Total investment income	**A3**	**217**	**-**	**217**	**360**

18 Other income and gains

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Gift Aid tax reclaimable		13,466	4,178	**17,644**	11,460
Total other income	**A4**	**13,466**	**4,178**	**17,644**	**11,460**

19 Costs of raising donations and legacies

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Ministry salaries		51,832	-	51,832	33,177
Donations – pension costs		1,185	-	1,185	296
Ministry – other expenses		439	-	439	352
Light & heat		2,219	3,394	5,613	1,895
Repairs and maintenance		3,212	-	3,212	1,255
Welfare		-	-	-	15,048
Total direct spending	**B1**	**58,887**	**3,394**	**62,281**	**52,023**

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by theSORP 2015

20 Costs of other trading activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Insurance		1,503	-	1,503	843
Legal and professional fees		1,548	-	1,548	1,927
Amortisation		5,547	-	5,547	5,547
Depreciation		5,098	80	5,178	2,499
Literature and music licence		887	-	887	738
Communication and information technology		13,363	-	13,363	1,226
Total direct spending	**B1**	**27,946**	**80**	**28,026**	**B1 12,780**

21 Expenditure on charitable activities by fund type

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Children Church		1,212	-	1,212	54
Total direct spending	**B2**	**1,212**	**-**	**1,212**	**54**

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by theSORP 2015

a. Expenditure on charitable activities by activities type

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Children Church		1,212	-	**1,212**	54
Total direct spending	**B2a**	**1,212**	**-**	**1,212**	**54**

b. Other expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Gifts and donations		1,828	-	1,828	749
AoG National & Regional offerings		1,886	-	1,886	1,836
Sam Nebout Special		-	-	-	2,563
Ukraine Special Offering		-	-	-	2,000
Missionary charity		-	5,182	5,182	-
Foodbank		-	7,510	7,510	2,627
REACH project		-	137	137	-
Total direct spending	**B2**	**3,714**	**12,829**	**16,543**	**9,775**

22 Independent examination fees

	Unrestricted and Designated funds	Restricted Funds	Total Funds	Last Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Fees payable to the independent examiner for independent examination of the financial statements	850	-	**850**	850
Total funds	**850**	**-**	**850**	**850**

23 Pensions and other post-retirement benefits

Defined contributions plans.

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,419 (2022: £1,085)

24 Summary of funds

	Unrestricted and Designated funds	Restricted Funds	Total Funds	Last Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Revenue accumulated funds	84,863	100,710	**185,573**	194,519
Fixed asset funds	388,922	26,734	**415,656**	412,475
Total funds	**473,785**	**127,444**	**601,229**	**606,994**

The notes attached on pages 10 to 20 form an integral part of these accounts.

NORTH PLYMOUTH COMMUNITY CHURCH

England & Wales - Charity number 1050309

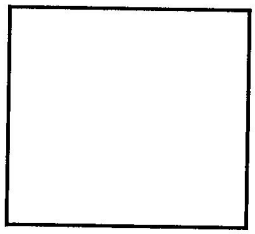
Accounts

The Charity Registration Number is: - 1050309

North Plymouth Community Church

Report and Accounts

31 March 2022



North Plymouth Community Church

Report and accounts for the year ended 31 March 2022

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North Plymouth Community Church

Trustees' Annual Report for the year ended 31 March 2022

The Trustees present their Report and Accounts for the year ended 31 March 2022.

Reference and administrative details

Registered charity name:

The legal name of the charity is: - North Plymouth Community Church

The charity registration number:

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1050309

The principal operating address of the charity:

Plymbridge Road
Estover, Plymouth
PL6 7LF

The Trustees in office during the year: -

Mr R W Walkinshaw (Chairman)
Mrs I I Hall
Mr D B Taylor
Mr M Allen
Mr R Clift
Mrs J L Taylor
Miss H Keyes
Mr D J Noble

Independent examiner:

Merlin Mbahin, FAAT, MIP
Clear Blue Sky Accountancy Ltd
Licensed Accountants
30B City Business Park
Somerset Place
Plymouth
Devon
PL3 4BB

North Plymouth Community Church

Trustees' Annual Report for the year ended 31 March 2022

The trustees present their report and the financial statements for the year ended 31 March 2022. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The charity's investment powers are now conferred by the Trustee's Act 2000. A minimum of four holding trustees are appointed by resolution of the existing body.

Objectives and activities

The advancement of the Christian Religion by the proclamation and furtherance of the Gospel of God concerning his Son Jesus Christ the Lord and the preaching and teaching of the Word of God by the Church in accordance with the Statement of Fundamental Truths of Assemblies of God in Great Britain and Ireland as approved by the General Council.

Achievements and performance

Review of developments, activities and achievements
In planning our activities for the year, we kept in mind the charity commission guidance on public benefit.

The Worship Centre
Following the relaxation of COVID guidelines, the church returned to a sense of normality during the last year. Face to face meetings were held normally and the church expanded its online presence for the congregation members that were unable to attend due to health issues.

It was noticeable that the online services are being viewed by people who do not normally attend the church. We have therefore expanded our online presence and will continue to do this over the upcoming period of time.

During June 2021, Rev Sam Nebout sadly died. Sam was an inspirational leader within the church and his relationship with God was something that the church was to miss.
Following Sam 's death, a prophetic word he received was found amongst his work. This has been the backbone of the direction of the church through 2021 and 2022.

Saturday 1st September 2007

I woke up very early this morning with a word. This word is RESTORATION. I thought initially that God was giving me another message for Sunday's sermon, but then as He kept speaking to me, I realised it wasn't a sermon but a prophetic word...

This is what the Lord said to me:

"I am bringing my people to **a time of restoration and refreshing**. I am taking them from thirst to satisfaction in Me. **I am restoring 3 specific things to them: the Word, the spiritual Joy and the Power.**

Where there has been dryness regarding the Word there will be rivers. My people will regain a passion for my **Word**, they will crave to hear me speaking to them, and they will hear me. My Word will not be something they will use to satisfy their own interest, desires or curiosity, but rather they will devour it, eat, live and breathe by it. My Word will become alive in their heart and in their mouth, and they will not fear speaking it out and sowing it wherever they go.

The 2nd thing restored to them is **Joy**. There will be a regain of joy and enthusiasm within their heart, a great flavour of joy about them. This will not necessarily be based on change of circumstances, but rather based on the abundance of grace that will come upon them. For as they value my word and get fed by it, there is going to be an unprecedented flow of revelations that will make their heart to rejoice and their faces to shine, for they will know that I the Lord am in the midst of them. This is the time of refreshing, a time for the new, the new wine poured as a result of their heart being after Me, humbled by who I am, and denying themselves, their dignity for my deity. There is going to be new revelations of My word as well as new songs

and harvest of seed planted into people's heart. They have asked and they will receive, and their joy will be complete.

Then the 3rd element will be the restoration of My **power** to them. I am not bringing you back to the time of the first church with its display of power. I am going to make you taste something greater than that. You will not live anymore by what have been but rather by what will be. The excitement of what you will experience will increase the expectation of the display of my power. You will dare stepping out in faith more and more, and you won't be disappointed, for my word in your mouth will not fail you. You will be in awe of my power, and your worship will gain greater weight and substance to it. People will come to revere Me and repent as they see Me in my glory. My people will be prepared to handle the great work of my Spirit among them. As my kingdom take 1st place in their heart, and as the greatness of My name become their banner, harvest and healing will become common place, finances will flow both from the "mouth of the fish" and from the favour you will gain from unbelievers. You will be known for your sound stewardship and the wisdom I will impart you.

Amen.

Sam Nebout.

Children's Church

The Children's Church meeting on a Sunday caters for between 5-15 children and this is focussed on making church relevant for children aged between 5 years and 12 years. There is a focus on the children being free to express themselves and make a difference in their own lives.

Following the removal of COVID restrictions, children's church has now fully started. As of March 2022, additional premises were being sought to allow for planned growth.

Reach

The REACH community outreach project is now in its 13th year, the aim of this project is:

- Provide community care for those members of society that are unable to "help" themselves. This involves decorating, garden clearances and donations of furniture. All work is carried out by church volunteers.

- Provide food for the poorest members of society who are involved in a short-term crisis.
We continue to operate a Trussell Trust Foodbank on the premises. As the cost of living crisis started to affect people in 2022, we have been able to support with Fuel payments as well as other cost of living help.

Financial review

The charity's financial position at the end of the year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows: -

	2022 £	2021 £
Net income/(deficit) Unrestricted Revenue Funds available for the year	6,170	110,093
General purposes of the charity	172,964	192,276
Designated Fixed Asset Funds	310,852	292,388
Total Unrestricted Funds	**483,816**	**484,664**
Restricted Revenue Funds	21,555	14,520
Restricted Fixed Asset Funds	101,623	101,640
Total Restricted Funds	**123,178**	**116,160**
Total Funds	**606,994**	**600,824**

Financial review of the position at the reporting date, 31 March 2022.

The financial position of the charity remains positive. Income is stable and costs well under control.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2022 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

There have been no changes in fixed assets except for those assets acquired in the year as shown in the financial statement.

Policies on reserves.

Purpose and Scope
The Charity Commission requires that the Managing Trustees of every charity establish and record a reserves policy for the charity. The term "reserves" means those funds which could be available for use quickly to meet an emergency situation. The reserves policy must be included in the annual report accompanying the accounts.

Policy
The Trustees of North Plymouth Community Church recognise that reserves are needed to manage cash flow delays where income arrives later than expenditure. Cash in the bank at any one time is normally sufficient to cover such delays. The Trustees will regularly consider the levels of current and expected income and expenditure and assess the level of cash reserves required to meet any shortfalls in cash receipts over payments. The Treasurer is authorised to accumulate a sum equivalent to between one- and six-months' expenditure as reserves. The Trustees will consider the level of reserves to be held to cover any expected cash flow delays as well as potential emergencies where significant expenditure may be required before additional income can be raised. If the amount of reserves held exceeds the level assessed as required, the Trustees will develop a plan of using these excess reserves in a way that fulfils the charitable objectives of the church.

Availability and adequacy of assets of each of the funds

The board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Investment policy and investment objectives.

Trustees are responsible for making decisions about their charity's investments. The income from the charity's assets is to be used solely for the purpose of supporting the activities of the church, but specifically not for the maintenance of its fabric. The total income generated at present is more than sufficient to meet the Church's normal outgoings. Specifically, any grants received are to be agreed & signed off by the Church Council, not by the Treasurer, to ensure separation of duties. The investments must be managed by the Church Council in such a way as to provide sufficient income to enable the Church to carry out its purposes effectively both in the short term and over the longer term.

North Plymouth Community Church

Trustees' Annual Report for the year ended 31 March 2022

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to: -

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

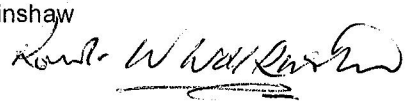
The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 05 January 2023.

Mr R W Walkinshaw
Trustee



North Plymouth Community Church

Trustees' Annual Report for the year ended 31 March 2022

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2022

I report on the financial statements of North Plymouth Community church for the year ended 31 March 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) , effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the charities Act 2011 ('the Act')

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to: -

a) examine the accounts under Section 145 of the Act;

b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;

c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report, I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that: -

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination 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 2011;

when preparing accounts on an accrual's basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with The Charities Act 2011. and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Merlin Mbahin FAAT, MIP - Independent Examiner of

Clear Blue Sky Accountancy Ltd
Licensed Accountants
30B City Business Park
Somerset Place
PL3 4BB

This report was signed on 05 January 2023

North Plymouth Community Church - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities for the year ended 31 March 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	54,775	14,208	**68,983**	179,666
Charitable activities	A2	-	-	**-**	38
Investments	A4	360	-	**360**	635
Other	A5	11,460	-	**11.460**	11
Total income	**A**	**66,595**	**14,208**	**80,803**	**192,735**
Expenditure on:					
Expenditure on raising funds:					
Cost of raising donations & legacies	B1	52,023	-	**52,023**	54,998
Cost of raising other trading activities	B1	12,781	-	**12,781**	13,297
Charitable activities	B2	54	-	**54**	194
Other expenditure	B2	2,585	7,190	**9,775**	14,153
Total expenditure	**B**	**67,443**	**7,190**	**74,633**	**82,642**
Net income/deficit for the year		**(848)**	**7,018**	**6,170**	**110,093**
Transfers between funds	**C**				-
Net income after transfers	**A-B-C**	**(848)**	**7,018**	**6,170**	**110,093**
Net movement in funds		**(848)**	**7,018**	**6,170**	**110,093**
Reconciliation of funds: -	**E**				
Total funds brought forward		484,664	116,160	**600,824**	490,731
Total funds carried forward		**483,816**	**123,178**	**606,994**	**600,824**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 11 to 21 form an integral part of these accounts.

North Plymouth Community Church - Balance Sheet as at 31 March 2022

	Note	SORP Ref		2022 £		2021 £
Fixed assets		A				
Tangible assets	7	A2		412,475		394,028
Current assets		B				
Debtors	8	B2	7,206		7,142	
Cash at bank and in hand		B4	188,998		202,314	
Total current assets			196,204		209,456	
Creditors: amounts falling due within one year	9	C1	(1,685)		(2,660)	
Net current assets				194,519		206,796
The total net assets of the charity				**606,994**		**600,824**
The total net assets of the charity are funded by the funds of the charity, as follows: -						
Restricted funds						
Restricted Funds	12	D2	123,178		116,160	
Unrestricted Funds	12	D2	483,816		484,664	
Total charity funds				**606,994**		**600,824**

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on pages 7 and 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mr R W Walkinshaw (Chairman)
Trustee
Approved by the board of trustees on 05 January 2023

The notes attached on pages 11 to 21 form an integral part of these accounts.

North Plymouth Community Church

Notes to the Accounts for the year ended 31 March 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention
The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Following accounting policies in place prior to the SORP 2015

Under the SORP 2015, where there is no specific requirement to adopt a particular accounting requirement, a charity may follow their existing accounting policies provided that the policy and related disclosures made are consistent with accepted accounting practice. This charity has decided that the accounting policies which it followed prior to the SORP 2015, shall continue to be followed: -

Policies relating to categories of income and income recognition.

Nature of income
Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income
Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition
Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

North Plymouth Community Church

Notes to the Accounts for the year ended 31 March 2022

Policies relating to expenditure on goods and services provided to the charity.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value of estimated useful lives.

Freehold property	- 2% straight line
Fixture, fittings and equipment	- 15% reducing balance.
Computer equipment	- 25% reducing balance

Accounting for capital grants and fixed asset funds.
The board of trustees consider that, in order to comply with the SORP, gifts of tangible fixed assets or grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to a fixed asset fund after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

In the current year, a sum of £nil (2019 - £nil) was transferred to a restricted fixed asset fund in accordance with this policy.

If the related assets are subject to restrictions by the grant making organisation on their use and disposal, then these restrictions are noted in the fixed asset section of these accounts. In such circumstances, the fixed asset fund created is treated as a restricted fixed asset fund. As the related assets are depreciated, then a transfer is made from restricted fixed asset funds to unrestricted revenue reserves to reflect the diminution in the asset subject to the restriction. In this year, a sum of £nil (2019-£nil) was transferred from restricted fixed asset funds to unrestricted revenue reserves and nil was transferred to fixed asset fund.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Where fixed assets are acquired out of unrestricted funds, a similar designated fixed asset fund is created. In this year, acquisitions totalling £nil (2022 - £nil) were transferred to the designated fixed asset fund, and depreciation of £nil (2021 - £nil) was transferred back to unrestricted revenue reserves.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the Statement of Standard Accounting Practice Number 4, such departure is justified on the basis that it is in order to comply with the SORP.

Debtors
Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions
Creditors and provisions for liabilities and charges are recognised and measured according to the usual conventions applicable to accruals accounting.

Notes to the Accounts for the year ended 31 March 2022

2 Liability to taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net surplus before tax in the financial year

	2022	2021
	£	£
The net surplus before tax in the financial year is stated after charging: -		
Depreciation of owned fixed assets	8,047	8,102

5 The contribution of volunteers

The charity depends on the support of its unpaid Trustees and volunteers, which is greatly appreciated.

The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

Salary costs	2022	2021
	£	£
Gross Salaries and Employer contributions to pension plans	33,473	52,916
Total salaries, wages and related costs	**33,473**	**52,916**

Numbers of full-time employees or full-time equivalents	**2022**	**2021**
The estimated average full-time equivalent number of all staff employed in the year was	**3**	**3**

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Trustee remuneration and expenses

Following trustees have been paid remuneration from employment with the charity: Mr R A Clift – Senior Minister, Mr S E Nebout – Associate Minister, Mrs J L Taylor – Church Administrator. The total cost to the charity of paying remuneration to the above trustees including employer pension and National Insurance contributions was £33,473

North Plymouth Community Church

Notes to the Accounts for the year ended 31 March 2022

7 Tangible fixed assets

	Land & Buildings	Furniture & fittings	Computer equipment	Total
	£	£	£	£
Cost				
At 1 April 2021	472,414	60,037	3,429	535,879
Additions	-	26,518	-	26,518
At 31 March 2022	**472,414**	**86,554**	**3,429**	**562,397**
Depreciation				
At 1 April 2021	92,865	46,643	2,367	141,875
Charge for the year	5,547	2,340	159	8,047
At 31 March 2022	**98,412**	**48,983**	**2,526**	**149,922**
Net book value				
At 31 March 2022	**374,002**	**37,571**	**903**	**412,475**
At 31 March 2021	**379,549**	**13,393**	**1,062**	**394,004**

8 Debtors

	2022	2021
	£	£
Prepayments and accrued income	3,485	539
Gift Aid tax and interest receivable	3,721	2,759
Other debtors	-	3,844
	7,206	**7,142**

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	1,685	1,614
Social security and other taxes	-	1,046
	1,685	**2,660**

10 Income and Expenditure account summary

	2022	2021
	£	£
At 1 April 2021	600,824	490,731
Surplus/deficit after tax for the year	6,170	110,093
At 31 March 2022	**606,994**	**600,824**

North Plymouth Community Church

Notes to the Accounts for the year ended 31 March 2022

11 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2022	Unrestricted funds	Designate dfunds	Restricte dFunds	Total Funds
	£	£	£	£
Tangible Fixed Assets	310,852	-	101,623	**412,475**
Investments at valuation: -				
Current Assets	174,649	-	21,555	**196,204**
Current Liabilities	(1,685)	-	-	**(1,685)**
	483,816	-	123,178	**606,994**

At 1 April 2021	Unrestricted Funds	Designate d funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	292,388	-	101,640	**394,028**
Investments at valuation: -				
Current Assets	194,936	-	14,520	**209,456**
Current Liabilities	(2,660)	-	-	**(2,660)**
	484,664	-	**116,160**	**606,995**

12 Change in total funds over the year as shown in Note 11, analysed by individual funds

	Funds Brought Forward from 2021	Movement in funds in 2022 See Note 14	Transfers Between funds in 2022	Funds carried forward to 2023
	£	£	£	£
Unrestricted and designated funds: -				
Unrestricted Revenue Funds	192,276	(19,312)	-	**172,964**
Unrestricted Fixed Asset Funds	292,388	18,464	-	**310,852**
Total unrestricted and designated funds	**484,664**	**(848)**	-	**483,816**
Restricted funds: -				
Restricted Fixed Asset Funds	101,640	(17)	-	**101,623**
Restricted Revenue Funds	14,520	7,035	-	**21,555**
Total restricted funds	**116.160**	**7,018**	-	**123,178**
Total charity funds	**600,824**	**6,170**	-	**606,994**

North Plymouth Community Church

Notes to the Accounts for the year ended 31 March 2022

13 Analysis of movements in funds over the year as shown in Note 11

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds: -				
Unrestricted Revenue Funds	66,595	(67,443)	-	**(848)**
Restricted funds: -				
Restricted Revenue Funds	14,208	(7,190)	-	**7,018**
	80,803	**(74,633)**	**-**	**(6,170)**

14 The purposes for which the funds as detailed in note 13 are held by the charity are: -

Unrestricted and designated funds: -	
Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted funds: -	
Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revenue Funds	Funding was received for specific projects.

15 Ultimate controlling party

The charity is under the control of its legal members.

North Plymouth Community Church

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

16 Donations and Legacies

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Revenue grants & donations					
Donations					
Titnes and Offerings		54,775	-	54,775	48,805
Other		-	-	-	1,139
Food bank		-	7,618	7,618	16,661
Sam Nebout Special		-	2,160	2,160	-
Ukraine Special Offering		-	1,230	1,230	-
Etherrington Building Fund		-	3,200	3,200	-
Donations and gifts – REACH		-	-	-	180
Donations and gifts - Stilettos		-	-	-	1
Gifts		-	-	-	112,881
Total donations and legacies	**A1**	**54,775**	**14,208**	**68,983**	**54,998**

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		£	£	£	£
		2022	2022	2022	2021
Church Events		-	-	-	38
Total from charitable activities	**A2**	**-**	**-**	**-**	**38**

North Plymouth Community Church

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

18 Investment income

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Bank Interest Receivable		360	-	360	635
Total investment income	A3	360	-	360	635

19 Other income and gains

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Gift Aid tax reclaimable		11,460	-	11,460	12,396
Total other income	A4	11,460	-	11,460	12,396

20 Costs of raising donations and legacies

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Ministry salaries		33,177	-	33,177	49,202
Donations – pension costs		296	-	296	1,085
Ministry – other expenses		352	-	352	2,046
Administrative salaries		-	-	-	583
Light & heat		1,895	-	1,895	2,284
Repairs and maintenance		1,255	-	1,255	(201)
Welfare		15,048	-	15,048	-
Total direct spending	B1	52,023	-	52,023	54,998

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

21 Costs of other trading activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Insurance		843	-	843	694
Legal and professional fees		1,927	-	1,927	1,686
Amortisation		5,547	-	5,547	5,547
Depreciation		2,499	-	2,499	2,555
Literature and music licence		738	-	738	481
Communication and information technology		1,226	-	1,226	2,223
Printing, postage and stationery		-	-	-	111
Total direct spending	**B1**	**12,780**	**-**	**12,780**	**B1 13,297**

22 Expenditure on charitable activities by fund type

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Kids Club		54	-	54	-
Church Events		-	-	-	194
Total direct spending	**B2**	**54**	**194**	**194**	**194**

North Plymouth Community Church

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

23 Expenditure on charitable activities by activities type

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Kids Club		54	-	-	-
Church Events		-	-	-	194
Total direct spending	**B2a**	**54**	**-**	**194**	**194**

24 Other expenditure

		Current year Unrestricted Funds 202 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Gifts and donations		749	-	749	700
AoG National & Regional offerings		1,836	-	1,836	2,016
Sam Nebout Special		-	2,563	2,563	-
Ukraine Special Offering		-	2,000	2,000	-
Foodbank		-	2,627	2,627	11,147
REACH project		-	-	-	290
Total direct spending	**B2**	**2,585**	**7,190**	**9,775**	**14,153**

25 Independent examination fees

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Fees payable to the independent examiner for independent examination of the financial statements	850	-	850	850
Total funds	**850**	**-**	**850**	**850**

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

26 Pensions and other post-retirement benefits

Defined contributions plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,085 (2021: £1,085)

27 Summary of funds

	Unrestricted and Designated funds	Restricted Funds	Total Funds	Last Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Revenue accumulated funds	92,896	101,623	**194,519**	206,796
Fixed asset funds	390,920	21,555	**412,475**	394,028
Total funds	**483,816**	**123,178**	**606,994**	**600,824**

The notes attached on pages 11 to 21 form an integral part of these accounts.

NORTH PLYMOUTH COMMUNITY CHURCH

England & Wales - Charity number 1050309

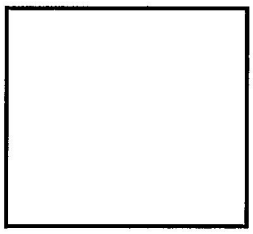
Accounts

The Charity Registration Number is: - 1050309

North Plymouth Community Church

Report and Accounts

31 March 2021



North Plymouth Community Church

Report and accounts for the year ended 31 March 2021

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North Plymouth Community Church

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021.

Reference and administrative details

Registered charity name:

The legal name of the charity is: - North Plymouth Community Church

The charity registration number:

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1050309

The principal operating address of the charity:

Plymbridge Road
Estover, Plymouth
PL6 7LF

The Trustees in office during the year: -

Mr R W Walkinshaw (Chairman)
Mr A Clift
Mrs I I Hall
Mr D B Taylor
Mr M Allen
Mr R Clift
Mr S Nebout
Mrs J L Taylor
Miss H Keyes
Mr D J Noble

Independent examiner:

Merlin Mbahin, FAAT, MIP
Clear Blue Sky Accountancy Ltd
Licensed Accountants
30B City Business Park
Somerset Place
Plymouth
Devon
PL3 4BB

North Plymouth Community Church

Trustees' Annual Report for the year ended 31 March 2021

The trustees present their report and the financial statements for the year ended 31 March 2021. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The charity's investment powers are now conferred by the Trustee's Act 2000. A minimum of four holding trustees are appointed by resolution of the existing body.

Objectives and activities

The advancement of the Christian Religion by the proclamation and furtherance of the Gospel of God concerning his Son Jesus Christ the Lord and the preaching and teaching of the Word of God by the Church in accordance with the Statement of Fundamental Truths of Assemblies of God in Great Britain and Ireland as approved by the General Council.

Achievements and performance

Review of developments, activities and achievements

In planning our activities for the year, we kept in mind the charity commission guidance on public benefit. **As with the majority of charities at this time, many of our activities have been severely impacted by the Covid 19 pandemic. Our intention is to resume our activities at an appropriate time in the future.**

The Worship Centre

Due to the restrictions caused by Covid, many of our planned activities have been cancelled. Although the church was able to reopen for services in September 2020, the services have been very much in line with covid guidelines (i.e. limited numbers and social distancing)

The church has made the transition to online services via zoom which has provided the facility for congregation members to virtually attend. This facility has also been used by non church members and is something that the leaders will look to improve the quality of in the future.

Barne Barton

In October 2013, we set up a church in Barne Barton to preach the gospel and to meet the needs of a community who previously had no church. Prior to the pandemic, we met every Sunday evening at Barne Barton in place of holding at evening service at the Worship Centre. This meeting has been indefinitely postponed due to covid as we focus on re-establishing meetings at the Worship Centre

Children's Church

Children's church initially closed in March 2020 as a result of the first covid lockdown. Throughout the year up to March 2021, the activities of children's church have been significantly limited.

Similarly Cheeky Cherubs, our parent and toddler group was forced to close due to the covid lockdown.

Sunday (Children's Church)

The Children's Church meeting on a Sunday caters for between 5-15 children and this is focussed on making church relevant for children aged between 5 years and 12 years. There is a focus on the children being free to express themselves and make a difference in their own lives.

When the Worship Centre restarted services in September 2020, we were unable to offer children's church meetings (due to social distancing / limit on numbers). These services will resume when the opportunity affords itself.

Stilettos Women's Conference

This is an annual event open to all women, Christian and non-Christian. Stilettos is a movement dedicated to help every woman, through God's Word, to believe that she is made for far more than what is temporary.

To encourage, empower and strengthen them and helping the vulnerable. We use the Plymouth Methodist Central Hall as our Conference venue and the event takes place in the Spring each year.

The most recent Stilettos conference took place in March 2019. The conference for 2020 was put on hold as the leaders sought to review the future provision of this activity. Since then covid has meant no further activity is planned.

As Stilettos is a non profit ministry, in March 2021, the trustees agreed to distribute excess funds to local charities that we have worked closely with. A total of £700 was donated to Cross Rhythms and £500 each to Pregnancy crisis, Life Strong Kids and Luna's Fund.

Reach
The REACH community outreach project is now in its 12th year, the aim of this project is:

- Provide community care for those members of society that are unable to "help" themselves. This involves decorating, garden clearances and donations of furniture. All work is carried out by church volunteers.

- Provide food for the poorest members of society who are involved in a short-term crisis.
Following a request from Trussell Trust, the North Plymouth Foodbank became a Foodbank in its own right. All food is donated by members of the public, mainly through supermarket collections & also through food donations from other local churches. The supermarket collections & food distribution are carried out by church volunteers.

Due to Covid, the activities of REACH have been severely reduced however the Foodbank continues to operate within government guidelines

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows: -

	2021 £	2020 £
Net income/(deficit) Unrestricted Revenue Funds available for the year	110,093	(4,798)
General purposes of the charity	192,276	77,274
Designated Fixed Asset Funds	292,388	302,430
Total Unrestricted Funds	**484,664**	**379,704**
Restricted Revenue Funds	14,520	11,325
Restricted Fixed Asset Funds	101,640	99,702
Total Restricted Funds	**116,160**	**111,027**
Total Funds	**600,824**	**490,731**

Financial review of the position at the reporting date, 31 March 2021.

The financial position of the charity remains positive. Income is stable and costs well under control.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2021 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

There have been no changes in fixed assets except for those assets acquired in the year as shown in the financial statement.

Policies on reserves.

Purpose and Scope
The Charity Commission requires that the Managing Trustees of every charity establish and record a reserves policy for the charity. The term "reserves" means those funds which could be available for use quickly to meet an emergency situation. The reserves policy must be included in the annual report accompanying the accounts.

Policy
The Trustees of North Plymouth Community Church recognise that reserves are needed to manage cash flow delays where income arrives later than expenditure. Cash in the bank at any one time is normally sufficient to cover such delays. The Trustees will regularly consider the levels of current and expected income and expenditure and assess the level of cash reserves required to meet any shortfalls in cash receipts over payments. The Treasurer is authorised to accumulate a sum equivalent to between one- and six-months' expenditure as reserves. The Trustees will consider the level of reserves to be held to cover any expected cash flow delays as well as potential emergencies where significant expenditure may be required before additional income can be raised. If the amount of reserves held exceeds the level assessed as required, the Trustees will develop a plan of using these excess reserves in a way that fulfils the charitable objectives of the church.

Availability and adequacy of assets of each of the funds

The board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Investment policy and investment objectives.

Trustees are responsible for making decisions about their charity's investments. The income from the charity's assets is to be used solely for the purpose of supporting the activities of the church, but specifically not for the maintenance of its fabric. The total income generated at present is more than sufficient to meet the Church's normal outgoings. Specifically, any grants received are to be agreed & signed off by the Church Council, not by the Treasurer, to ensure separation of duties. The investments must be managed by the Church Council in such a way as to provide sufficient income to enable the Church to carry out its purposes effectively both in the short term and over the longer term.

North Plymouth Community Church

Trustees' Annual Report for the year ended 31 March 2021

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to: -

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 20 January 2022.

Mr R W Walkinshaw
Trustee

North Plymouth Community Church

Trustees' Annual Report for the year ended 31 March 2021

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2021

I report on the financial statements of North Plymouth Community church for the year ended 31 March 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) , effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the charities Act 2011 ('the Act')

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to: -

a) examine the accounts under Section 145 of the Act;

b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;

c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report, I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that: -

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination 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 2011;

when preparing accounts on an accrual's basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with The Charities Act 2011. and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Merlin Mbahin FAAT, MIP - Independent Examiner of

Clear Blue Sky Accountancy Ltd
Licensed Accountants
30B City Business Park
Somerset Place
PL3 4BB

This report was signed on 20 January 2022

North Plymouth Community Church - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	162,124	17,542	**179,666**	70,064
Charitable activities	A2	-	38	**38**	8,609
Investments	A4	635	-	**635**	636
Other	A5	12,396	-	**12,396**	11,939
Total Income	**A**	**175,155**	**17,580**	**192,735**	**91,248**
Expenditure on:					
Expenditure on raising funds:					
Cost of raising donations & legacies	B1	54,998	-	**54,998**	60,460
Cost of raising other trading activities	B1	13,181	116	**13,297**	13,622
Charitable activities	B2	-	194	**194**	12,756
Other expenditure	B2	2,016	12,137	**14,153**	9,208
Total expenditure	**B**	**70,195**	**12,447**	**82,642**	**96,046**
Net income/deficit for the year		**104,960**	**5,133**	**110,093**	**(4,798)**
Transfers between funds	**C**				-
Net income after transfers	**A-B-C**	**104,960**	**5,133**	**110,093**	**(4,798)**
Net movement in funds		**104,960**	**5,133**	**110,093**	**(4,798)**
Reconciliation of funds: -	**E**				
Total funds brought forward		379,704	111,027	**490,731**	495,529
Total funds carried forward		**484,664**	**116,160**	**600,824**	**490,731**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 11 to 21 form an integral part of these accounts.

North Plymouth Community Church - Balance Sheet as at 31 March 2021

	Note	SORP Ref		2021 £		2020 £
Fixed assets		A				
Tangible assets	7	A2		394,028		402,132
Current assets		B				
Debtors	8	B2	7,142		5,537	
Cash at bank and in hand		B4	202,314		86,557	
Total current assets			209,456		92,094	
Creditors: amounts falling due within one year	9	C1	(2,660)		(3,495)	
Net current assets				206,796		88,599
The total net assets of the charity				**600,824**		**490,731**
The total net assets of the charity are funded by the funds of the charity, as follows: -						
Restricted funds						
Restricted Funds	12	D2	116,160		111,027	
Unrestricted Funds	12	D2	484,664		379,704	
Total charity funds				**600,824**		**490,731**

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on pages 7 and 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mr R W Walkinshaw (Chairman)
Trustee
Approved by the board of trustees on 20 January 2022

The notes attached on pages 11 to 21 form an integral part of these accounts.

North Plymouth Community Church

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention
The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Following accounting policies in place prior to the SORP 2015

Under the SORP 2015, where there is no specific requirement to adopt a particular accounting requirement, a charity may follow their existing accounting policies provided that the policy and related disclosures made are consistent with accepted accounting practice. This charity has decided that the accounting policies which it followed prior to the SORP 2015, shall continue to be followed: -

Policies relating to categories of income and income recognition.

Nature of income
Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income
Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition
Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

North Plymouth Community Church

Notes to the Accounts for the year ended 31 March 2021

Policies relating to expenditure on goods and services provided to the charity.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value of estimated useful lives.

Freehold property	- 2% straight line
Fixture, fittings and equipment	- 15% reducing balance.
Computer equipment	- 25% reducing balance

Accounting for capital grants and fixed asset funds.
The board of trustees consider that, in order to comply with the SORP, gifts of tangible fixed assets or grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to a fixed asset fund after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

In the current year, a sum of £nil (2019 - £nil) was transferred to a restricted fixed asset fund in accordance with this policy.

If the related assets are subject to restrictions by the grant making organisation on their use and disposal, then these restrictions are noted in the fixed asset section of these accounts. In such circumstances, the fixed asset fund created is treated as a restricted fixed asset fund. As the related assets are depreciated, then a transfer is made from restricted fixed asset funds to unrestricted revenue reserves to reflect the diminution in the asset subject to the restriction. In this year, a sum of £nil (2019-£nil) was transferred from restricted fixed asset funds to unrestricted revenue reserves and nil was transferred to fixed asset fund.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Where fixed assets are acquired out of unrestricted funds, a similar designated fixed asset fund is created. In this year, acquisitions totalling £nil (2021 - £nil) were transferred to the designated fixed asset fund, and depreciation of £nil (2020 - £nil) was transferred back to unrestricted revenue reserves.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the Statement of Standard Accounting Practice Number 4, such departure is justified on the basis that it is in order to comply with the SORP.

Debtors
Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions
Creditors and provisions for liabilities and charges are recognised and measured according to the usual conventions applicable to accruals accounting.

North Plymouth Community Church

Notes to the Accounts for the year ended 31 March 2021

2 Liability to taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net surplus before tax in the financial year

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging: -		
Depreciation of owned fixed assets	8,102	8,245

5 The contribution of volunteers

The charity depends on the support of its unpaid Trustees and volunteers, which is greatly appreciated.

The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

Salary costs	2021	2020
	£	£
Gross Salaries and Employer contributions to pension plans	52,916	51,100
Total salaries, wages and related costs	**52,916**	**51,100**

Numbers of full-time employees or full-time equivalents	2021	2020
The estimated average full-time equivalent number of all staff employed in the year was	3	3

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Trustee remuneration and expenses

Following trustees have been paid remuneration from employment with the charity: Mr R A Clift – Senior Minister, Mr S E Nebout – Associate Minister, Mrs J L Taylor – Church Administrator. The total cost to the charity of paying remuneration to the above trustees including employer pension and National Insurance contributions was £52,916

North Plymouth Community Church

Notes to the Accounts for the year ended 31 March 2021

7 Tangible fixed assets

	Land & Buildings	Furniture & fittings	Computer equipment	Total
	£	£	£	£
Cost				
At 1 April 2020	472,414	60,037	3,429	535,879
Additions	-	-	-	-
At 31 March 2021	**472,414**	**60,037**	**3,429**	**535,879**
Depreciation				
At 1 April 2020	87,318	44,250	2,180	133,748
Charge for the year	5,547	2,368	187	8,102
At 31 March 2021	**92,865**	**46,618**	**2,367**	**141,850**
Net book value				
At 31 March 2021	**379,549**	**13,418**	**1,062**	**394,028**
At 31 March 2020	**385,096**	**15,786**	**1,249**	**402,131**

8 Debtors

	2021	2020
	£	£
Prepayments and accrued income	539	70
Gift Aid tax and interest receivable	2,759	5,467
Other debtors	3,844	-
	7,142	**5,537**

9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	1,614	2,437
Social security and other taxes	1,046	1,058
	2,660	**3,495**

10 Income and Expenditure account summary

	2021	2020
	£	£
At 1 April 2020	490,731	495,529
Surplus/deficit after tax for the year	110.093	(4,798)
At 31 March 2021	**600,824**	**490,731**

North Plymouth Community Church

Notes to the Accounts for the year ended 31 March 2021

11 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted funds	Designated funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	292,388	-	101,640	**394,028**
Investments at valuation: -				
Current Assets	194,936	-	14,520	**209,456**
Current Liabilities	(2,660)	-	-	**(2,660)**
	484,664	-	116,160	**600,824**

At 1 April 2020	Unrestricted Funds	Designated funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	302,430	-	99,702	**402,132**
Investments at valuation: -				
Current Assets	80,769	-	11,325	**92,094**
Current Liabilities	(3,495)	-	-	**(3,495)**
	379,704	-	**111,027**	**490,731**

12 Change in total funds over the year as shown in Note 11, analysed by individual funds

	Funds Brought Forward from 2020	Movement in funds in 2021 See Note 14	Transfers Between funds in 2021	Funds carried forward to 2022
	£	£	£	£
Unrestricted and designated funds: -				
Unrestricted Revenue Funds	77,274	115,002	-	**192,276**
Unrestricted Fixed Asset Funds	302,430	(10,042)	-	**292,388**
Total unrestricted and designated funds	**379,704**	**104,960**	-	**484,664**
Restricted funds: -				
Restricted Fixed Asset Funds	99,702	1,938	-	**101,640**
Restricted Revenue Funds	11,325	3,195	-	**14,520**
Total restricted funds	**111,027**	**5,133**	-	**116,160**
Total charity funds	**490,731**	**110,093**	-	**600,824**

North Plymouth Community Church

Notes to the Accounts for the year ended 31 March 2021

13 Analysis of movements in funds over the year as shown in Note 11

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds: -				
Unrestricted Revenue Funds	175,155	(70,195)	-	**104,960**
Restricted funds: -				
Restricted Revenue Funds	17,580	(12,447)	-	**5,133**
	192,735	**(82,642)**	**-**	**110,093**

14 The purposes for which the funds as detailed in note 13 are held by the charity are: -

Unrestricted and designated funds: -	
Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted funds: -	
Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revenue Funds	Funding was received for specific projects.

15 Ultimate controlling party

The charity is under the control of its legal members.

North Plymouth Community Church

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

16 Donations and Legacies

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Revenue grants & donations					
Donations					
Tithes and offerings		48,805	-	48,805	57,669
Gift for Missionary work		-	-	-	-
Other		439	700	1,139	270
Foodbank Income		-	16,661	16,661	10,307
Donations and gifts - REACH		-	180	180	318
Donations and gifts – Stilettos		-	1	1	-
Gifts					
Gifts		112,881	-	112,881	1,500
Total revenue grants & donations		**162,124**	**17,542**	**179,667**	**70,064**
Total Donations and Legacies	**A1**	**162,124**	**17,542**	**172,667**	**70,064**

17 Total Income from charitable activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		£	£	£	£
		2021	2021	2021	2020
Kids Club		-	-	-	790
Church Events		-	38	38	7,819
Total from charitable activities	**A2**	**-**	**38**	**38**	**8,609**

North Plymouth Community Church

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

18 Investment income

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Bank Interest Receivable		635	-	**635**	636
Total investment income	**A3**	**635**	**-**	**635**	**636**

19 Other income and gains

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Gift Aid tax reclaimable		12,396	-	**12,396**	11,939
Total other income	**A4**	**12,396**	**-**	**12,396**	**11,939**

20 Costs of raising donations and legacies

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Ministry salaries		49,202	-	49,202	49,847
Donations – pension costs		1,085	-	1,085	1,253
Ministry – other expenses		2,046	-	2,046	1,596
Administrative salaries		583	-	583	3,530
Light & heat		2,284	-	2,284	2,360
Repairs and maintenance		(201)	-	(201)	1,498
Welfare		-	-	-	376
Total direct spending	**B1**	**54,998**	**-**	**54,998**	**60,460**

North Plymouth Community Church

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

21 Costs of other trading activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Insurance		694	-	694	921
Equipment		-	-	-	513
Legal and professional fees		1,686	-	1,686	1,895
Amortisation		5,547	-	5,547	5,548
Depreciation		2,439	116	2,555	2,697
Literature and music licence		481	-	481	611
Communication and information technology		2,223	-	2,223	1,352
Printing, postage and stationery		111	-	111	85
Total direct spending	**B1**	**13,181**	**116**	**13,297**	**B1 13,622**

22 Expenditure on charitable activities by fund type

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Kids Club		-	-	-	669
Church Events		-	194	194	12,087
Total direct spending	**B2**	**-**	**194**	**194**	**12,756**

North Plymouth Community Church

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

23 Expenditure on charitable activities by activities type

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Kids Club		-	-	-	669
Church Events		-	194	194	12,087
Total direct spending	**B2a**	**-**	**194**	**194**	**12,756**

24 Other expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Gifts and donations		-	700	700	1,938
AoG National & Regional offerings		2,016	-	2,016	2,100
Children's ministry project		-	-	-	2,204
Other – Special Pfferings		-	-	-	107
Foodbank		-	11,147	11,147	2,357
REACH project		-	290	290	502
Total direct spending	**B2**	**2,016**	**12,137**	**14,153**	**9,208**

25 Independent examination fees

	Unrestricted and Designated funds	Restricted Funds	Total Funds	Last Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Fees payable to the independent examiner for independent examination of the financial statements	850	-	850	850
Total funds	**850**	**-**	**850**	**850**

North Plymouth Community Church

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

26 Pensions and other post retirement benefits

Defined contributions plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,085 (2020: £1,253)

27 Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	192,276	14,520	**206,796**	88,599
Fixed asset funds	292,388	101,640	**394,028**	403,132
Total funds	**484,664**	**116,160**	**600,824**	**490,731**

The notes attached on pages 11 to 21 form an integral part of these accounts.