

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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### Contents

|  | <b>Page</b> |
|--|-------------|
| <b>Trustees' annual Report</b>                       | <b>1</b>    |
| <b>Independent examiner's report to the trustees</b> | <b>6</b>    |
| <b>Statement of financial activities</b>             | <b>8</b>    |
| <b>Statement of financial position</b>               | <b>9</b>    |
| <b>Notes to the financial statements</b>             | <b>10</b>   |

# North Plymouth Community Church

## Trustees' Annual Report for the year ended 31 March 2025

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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

# North Plymouth Community Church

## Trustees' Annual Report for the year ended 31 March 2025

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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.

# North Plymouth Community Church

## Trustees' Annual Report for the year ended 31 March 2025

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

# North Plymouth Community Church

## Trustees' Annual Report for the year ended 31 March 2025

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### ***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.

# North Plymouth Community Church

## Trustees' Annual Report for the year ended 31 March 2025

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### 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

# North Plymouth Community Church

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

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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 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.



# North Plymouth Community Church

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

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### **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<br>£                       | 2024<br>£                     | 2024<br>£                | 2023<br>£              |
| <b>Income &amp; Endowments from:</b>     |              |                                 |                               |                          |                        |
| 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                 |
| <b>Total income</b>                      | <b>A</b>     | <b>117,321</b>                  | <b>36,028</b>                 | <b>153,349</b>           | <b>109,742</b>         |
| <b>Expenditure on:</b>                   |              |                                 |                               |                          |                        |
| 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                 |
| <b>Total expenditure</b>                 | <b>B</b>     | <b>90,552</b>                   | <b>6,324</b>                  | <b>96,876</b>            | <b>107,066</b>         |
| <b>Net income/deficit for the year</b>   |              | <b>26,769</b>                   | <b>29,704</b>                 | <b>56,473</b>            | <b>2,677</b>           |
| Transfers between funds                  | C            |                                 |                               |                          | -                      |
| <b>Net income after transfers</b>        | <b>A-B-C</b> | <b>26,769</b>                   | <b>29,704</b>                 | <b>56,473</b>            | <b>2,677</b>           |
| <b>Net movement in funds</b>             |              | <b>26,769</b>                   | <b>29,704</b>                 | <b>56,473</b>            | <b>2,677</b>           |
| <b>Reconciliation of funds: -</b>        |              |                                 |                               |                          |                        |
|  | <b>E</b>     |                                 |                               |                          |                        |
| <b>Total funds brought forward</b>       |              | 485,854                         | 118,052                       | 603,906                  | 601,229                |
| <b>Total funds carried forward</b>       |              | <b>512,623</b>                  | <b>147,756</b>                | <b>660,379</b>           | <b>603,906</b>         |

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

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.**

# North Plymouth Community Church

## Notes to the Accounts for the year ended 31 March 2025

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### 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 2025

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***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.

# North Plymouth Community Church

## Notes to the Accounts for the year ended 31 March 2025

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### 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<br>£     | 2024<br>£     |
|--|---------------|---------------|
| The net surplus before tax in the financial year is stated after charging: - |               |               |
| Depreciation of owned fixed assets   | <u>15,750</u> | <u>16,530</u> |

### 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

| <i>Salary costs</i>   | 2025<br>£            | 2024<br>£            |
|---|----------------------|----------------------|
| Gross Salaries and Employer contributions to pension plans                              | 54,190               | 53,375               |
| <b>Total salaries, wages and related costs</b>  | <b><u>54,190</u></b> | <b><u>53,375</u></b> |
| <i>Numbers of full-time employees or full-time equivalents</i>                          | 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.

# North Plymouth Community Church

## Notes to the Accounts for the year ended 31 March 2025

### 7 Tangible fixed assets

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

### 8 Debtors

|                                      | 2025<br>£     | 2024<br>£     |
|--------------------------------------|---------------|---------------|
| Prepayments and accrued income       | 1,013         | 998           |
| Gift Aid tax and interest receivable | 11,335        | 10,406        |
|                                      | <b>12,348</b> | <b>11,404</b> |

### 9 Creditors: amounts falling due within one year

|                              | 2025<br>£    | 2024<br>£    |
|------------------------------|--------------|--------------|
| Accruals and deferred income | 2,093        | 2,271        |
|                              | <b>2,093</b> | <b>2,271</b> |

### 10 Income and Expenditure account summary

|  | 2025<br>£      | 2024<br>£      |
|--|----------------|----------------|
| <b>At 1 April 2024</b>                 | 603,906        | 601,229        |
| Surplus/deficit after tax for the year | 56,473         | 2,677          |
| <b>At 31 March 2025</b>                | <b>660,379</b> | <b>603,906</b> |

# North Plymouth Community Church

## Notes to the Accounts for the year ended 31 March 2025

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

#### At 31 March 2025

|                             | Unrestricted<br>funds<br>£ | Designate<br>dfunds<br>£ | Restrict<br>dFunds<br>£ | Total<br>Funds<br>£ |
|-----------------------------|----------------------------|--------------------------|-------------------------|---------------------|
| Tangible Fixed Assets       | 314,473                    | -                        | 73,088                  | <b>387,561</b>      |
| Investments at valuation: - |                            |                          |                         |                     |
| Current Assets              | 200,243                    | -                        | 74,668                  | <b>274,910</b>      |
| Current Liabilities         | (2,093)                    | -                        | -                       | <b>(2,093)</b>      |
|                             | <b>512,623</b>             | -                        | <b>147,756</b>          | <b>660,379</b>      |

#### At 1 April 2024

|                             | Unrestricted<br>Funds<br>£ | Designate<br>d funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|-----------------------------|----------------------------|---------------------------|--------------------------|---------------------|
| Tangible Fixed Assets       | 309,261                    | -                         | 94,050                   | <b>403,311</b>      |
| Investments at valuation: - |                            |                           |                          |                     |
| Current Assets              | 178,864                    | -                         | 24,002                   | <b>202,866</b>      |
| Current Liabilities         | (2,271)                    | -                         | -                        | <b>(2,271)</b>      |
|                             | <b>485,854</b>             | -                         | <b>118,052</b>           | <b>603,906</b>      |

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

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



# North Plymouth Community Church

## 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<br>Gains &<br>Losses | Movement<br>in funds |
|--|-----------------------|----------------------|----------------------------|----------------------|
|  | 2025                  | 2025                 | 2025                       | 2025                 |
|  | £                     | £                    | £                          | £                    |
| <b><i>Unrestricted and designated funds: -</i></b> |                       |                      |                            |                      |
| Unrestricted Revenue Funds                         | 117,321               | (90,552)             | -                          | <b>26,769</b>        |
| <b><i>Restricted funds: -</i></b>                  |                       |                      |                            |                      |
| Restricted Revenue Funds                           | 36,028                | (6,324)              | -                          | <b>29,704</b>        |
|  | <b><u>153,348</u></b> | <b><u>96,876</u></b> | <b><u>-</u></b>            | <b><u>56,472</u></b> |

### 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 the SORP 2015**

## 16 Donations and Legacies

## Donations

|                                | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|--------------------------------|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
|                                | 2025                                  | 2025                             | 2025                        | 2024                      |
|                                | £                                     | £                                | £                           | £                         |
| Bank Interest Receivable       | 4,154                                 | -                                | 4,154                       | 3,369                     |
| <b>Total investment income</b> | <b>A3 4,154</b>                       | <b>-</b>                         | <b>4,154</b>                | <b>3,369</b>              |

## North Plymouth Community Church

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

#### 18 Other income and gains

|                           | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>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                         | -                         |
| <b>Total other income</b> | <b>A4 24,222</b>                      | <b>31,743</b>                    | <b>55,965</b>               | <b>20,109</b>             |

#### 19 Costs of raising donations and legacies

|                              | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>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                       | -                         |
| <b>Total direct spending</b> | <b>B1 66,778</b>                      | <b>1,272</b>                     | <b>68,050</b>               | <b>61,866</b>             |

## North Plymouth Community Church

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

#### 20 Costs of other trading activities

|   |           | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>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<br>technology |           | 1,498                                 | -                                | 1,498                       | 1,504                     |
| <b>Total direct spending</b>                | <b>B1</b> | <b>22,273</b>                         | <b>58</b>                        | <b>22,331</b>               | <b>B1 22,472</b>          |

#### 21 Expenditure on charitable activities by fund type

|                              |           | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|------------------------------|-----------|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
|                              |           | 2025                                  | 2025                             | 2025                        | 2024                      |
|                              |           | £                                     | £                                | £                           | £                         |
| Children Church              |           | 491                                   | -                                | 491                         | 236                       |
| <b>Total direct spending</b> | <b>B2</b> | <b>491</b>                            | <b>-</b>                         | <b>491</b>                  | <b>236</b>                |

# North Plymouth Community Church

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

### a. Expenditure on charitable activities by activities type

|                              | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|------------------------------|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
|                              | 2025                                  | 2025                             | 2025                        | 2024                      |
|                              | £                                     | £                                | £                           | £                         |
| Children Church              | 491                                   | -                                | 491                         | 236                       |
| <b>Total direct spending</b> | <b>B2a 491</b>                        | <b>-</b>                         | <b>491</b>                  | <b>236</b>                |

### b. Other expenditure

|                                   | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|-----------------------------------|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
|                                   | 2025                                  | 2025                             | 2025                        | 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                         | -                         |
| <b>Total direct spending</b>      | <b>B2 2,308</b>                       | <b>3,695</b>                     | <b>6,003</b>                | <b>22,489</b>             |

### 22 Independent examination fees

|  | Unrestricted<br>and<br>Designated funds | Restricted<br>Funds | Total<br>Funds | Last Year<br>Total Funds |
|--|---|---------------------|----------------|--------------------------|
|  | 2025                                    | 2025                | 2025           | 2024                     |
|  | £                                       | £                   | £              | £                        |
| Fees payable to the independent<br>examiner for independent examination<br>of the financial statements | 850                                     | -                   | 850            | 850                      |
| <b>Total funds</b>   | <b>850</b>                              | <b>-</b>            | <b>850</b>     | <b>850</b>               |

# North Plymouth Community Church

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

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

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

