

Charity registration number: 1052575

Carlton Pentecostal Church

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Community Accounting Plus
Units 1 & 2, North West
41, Talbot Street
Nottingham
NG1 5GL

Carlton Pentecostal Church

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Carlton Pentecostal Church

Reference and Administrative Details

Trustees	Margaret Coy Darryl Holt Doreen Rushton Jeanette Bucknall Kenneth Troake Shaun Holt Peter Lord Malcolm Grange David Henshaw Betty Waldron
Senior Management Team	Shaun Holt, Church Pastor Angela Arnold-Phipps, Nursery Manager
Principal Office	49 Station Road Carlton Nottingham NG4 3AR
Charity Registration Number	1052575
Bankers	HSBC 104 Front Street Arnold Nottingham NG5 7EG Lloyds Bank 12-16 Lower Parliament Street Nottingham NG1 3DA Kingdom Bank Ruddington Fields Business Park Mere Way Ruddington NG11 6JS
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2, North West 41, Talbot Street Nottingham NG1 5GL

Carlton Pentecostal Church

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2020.

Trustees

Margaret Coy

Darryl Holt

Doreen Rushton

Jeanette Bucknall

Kenneth Troake

Shaun Holt

Peter Lord

Malcolm Grange

David Henshaw

Betty Waldron

Sharon Smith (resigned 11 April 2020)

Beth Fell (resigned 16 May 2020)

Structure, governance and management

Nature of governing document

The Charity although completely autonomous is part of a larger group of churches known as "Assemblies of God in Great Britain and Ireland" (AOG).

The operation of the charity is governed by the Model Constitution and Trust Deed which was adopted by Special Resolution on 7th September 2006.

Recruitment and appointment of trustees

Regardless of the skills and abilities of the outgoing Trustees, the needs of the committee are assessed and any skills gaps identified.

This will dictate whether replacement is necessary. If it is, those congregation members who have demonstrated the skills required and whose other commitment to the church have been proved will be discussed by the committee and following a successful vote, will be approached to be asked if they would be willing to join the committee and will be issued the guidance that the Charity Commission has prepared as well as being issued the terms of reference for the committee. If they accept, they will be formally voted in. If they decline, the process will be repeated.

Carlton Pentecostal Church

Trustees' Report

Objectives and activities

Objects and aims

The objectives of Carlton Pentecostal Church are to proclaim the good news of Jesus Christ, to help believers develop in their faith and fulfil their potential and to reach out to the marginalised in our society, regardless of their background or beliefs:

- to advance the Christian faith in accordance with the statement of beliefs in such parts of the United Kingdom or the world as the Trustees from time to time think fit;
- to relieve all aspects of poverty and to promote and preserve wellbeing by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such other parts of the United Kingdom or the world as the Trustees from time to time may think fit;
- to advance education in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.

The main activities of the charity include:

Sunday worship services; Bible studies; Mid-week fellowship meeting; Friendship Link- offering activities such as indoor bowls and meals; Parent/Carer and child play group; Pre-school Nursery; Charity Shop; Corporate Prayer; Saturday Cinema; Pastoral counselling; Hospital and home visits; Wedding services; Funeral services; Child dedication services; Youth meetings; Sunday school; Community activity letting space; Music practice; School visits; Homeless project; Overseas aid; Donations to people suffering from aspects of poverty.

Objectives, strategies and activities

Carlton Pentecostal Church is an independent church and is currently affiliated to the Assemblies of God in Great Britain with a congregation that draws people from Carlton, Nottingham and the surrounding area.

The church has offered a range of services, not only on Sundays, but throughout the week. The aim has been to support the community socially, physically, emotionally and spiritually.

We have done this through our faith based services and our community projects.

For the first few months of 2020, before the Covid-19 restrictions were implemented we:

- Ran successful Sunday services for the church community and visitors;
- Supported individuals who are in need locally and other charities locally and around the world. We have helped those in our community by offering;
- Help to provide food, rent and clothing for two local homeless projects;
- Ran a successful charity shop for the wider community, providing donations of clothing and household items;
- Invested in the discipleship of individual members of the church, especially through pastoral support and relevant courses;
- Faith based services and activities (also child dedications, funerals and weddings have been provided);

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Trustees' Report

- Saturday cinema for children once a month free of charge (with parental/guardian attendance) with snacks and refreshments at no cost;
- Friendship link twice per week, offering indoor bowls, with the option of a hot meal on the Thursday session;
- Also other regular meetings are available to our community such as “Toddler Time” where parents/carers come along with their children who play and join in the activities such as arts and crafts and singing;
- Youth meeting which runs one evening a week, week long camping trip to soul survivor during the school summer holidays.

As well as the above we also operate a day Nursery which is open five days a week from 8am to 6pm.

We have liaised with our local schools, often via a school support worker, to supply items such as furniture, clothing and financial help for needy families.

Our financial support extends to overseas including Eastern Europe and Kenya.

On a regular basis throughout 2020 Carlton Pentecostal Church members have donated food and other essential items to give to the homeless.

In March we closed all in-person services at the church and moved to an online service.

Congregation members were supported by telephone and online platforms.

The nursery remained open for key workers and the charity shop workers were furloughed until the government guidance changed.

This year, to improve our facilities, we have carried out the following:

We have had the church and church hallway decorated;

Invested in new Car park lighting to improve safety;

Surveys took place to test for Legionella and asbestos;

Emergency lighting for the building was updated.

Public benefit

All of our activities are designed with the public benefit in mind and this remains the focus of the charity.

The aims and work done provide benefits both indirectly and directly to individuals in need; the benefits are for the public and are not unreasonably restricted in any way and certainly not by ability to pay.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

2020 was a challenging year for our commercial activities. Due to COVID restrictions Good Foundations Day Nursery functioned with very reduced numbers according to the guidelines. Second Glance Charity Shop was closed for several months as well.

There was a slight decline in donations due to the inability of meeting together as well.

The grants made available by the government have helped sustain the charity and made it possible to reopen some of our activities once restrictions had been partially lifted.

Carlton Pentecostal Church

Trustees' Report

Policy on reserves

We maintain a level of free reserves to mitigate against the risk that the charity experiences an unexpected event which would put us in financial difficulty. This might include an event which would bring Carlton Pentecostal Church into disrepute; the premises being forced to close for a long period of time or; a serious decline in the economic environment we operate in. The absolute level of unrestricted free reserves is assessed in line with our insurance policies, in light of our budgeted long-term and medium-term financial commitments and the insurances policies in place that cover the church and trading activities for an unexpected loss of income for a period of up to two years. Our aim is to have the financial cover of three months' medium to long-term financial commitments which would provide sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the church to cope and respond to unforeseen emergencies whilst specific action plans are implemented.

We believe our largest asset risks to be total vehicle replacement and total roof failure. The vehicle replacement would be approximately £10,000 and a new roof would be between £20,000 to £35,000.

Our largest staff risk (were the Nursery to fail), would be the redundancy and final salaries payments of the Nursery. This is estimated to be a maximum of £25,000. If all happened at once with worst case scenarios, we would be looking at £10,000, £10,000, £35,000 and £25,000 which is £80,000. Assuming an annual turnover of approximately £600,000, 25% of that is £150,000 which leaves £45,000 for planned maintenance and developments.

Grant making policies

All applications for grants should be made in writing to the Trustees of Carlton Pentecostal Church.

The number of projects which can be supported by the Charity is, of necessity, limited to the amount of funds available for distribution in any year.

Carlton Pentecostal Church

Trustees' Report

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 8:10:21 and signed on its behalf by:


Margaret Coy
Trustee

Carlton Pentecostal Church

Independent Examiner's Report to the trustees of Carlton Pentecostal Church

Independent examiner's report to the trustees of Carlton Pentecostal Church

I report to the trustees on my examination of the accounts of Carlton Pentecostal Church (the Charity) for the year ended 31 December 2020.

Responsibilities and basis of report

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').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2, North West
41, Talbot Street
Nottingham
NG1 5GL

Date: 13/10/2021

Carlton Pentecostal Church

Statement of Financial Activities for the Year Ended 31 December 2020

	Note	Unrestricted funds £	Total 2020 £	Total 2019 £
Income and Endowments from:				
Donations and legacies	2	167,689	167,689	99,393
Charitable activities	4	322,914	322,914	423,573
Other trading activities	5	38,511	38,511	65,021
Investment income	6	469	469	559
Total Income		<u>529,583</u>	<u>529,583</u>	<u>588,546</u>
Expenditure on:				
Charitable activities	7	<u>(509,733)</u>	<u>(509,733)</u>	<u>(600,861)</u>
Total Expenditure		<u>(509,733)</u>	<u>(509,733)</u>	<u>(600,861)</u>
Net movement in funds		19,850	19,850	(12,315)
Reconciliation of funds				
Total funds brought forward		<u>720,667</u>	<u>720,667</u>	<u>732,982</u>
Total funds carried forward		<u><u>740,517</u></u>	<u><u>740,517</u></u>	<u><u>720,667</u></u>

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

Carlton Pentecostal Church
(Registration number: 1052575)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	13	506,716	522,223
Current assets			
Debtors	14	1,076	7,624
Cash at bank and in hand		<u>243,996</u>	<u>212,200</u>
		245,072	219,824
Creditors: Amounts falling due within one year	15	<u>(11,271)</u>	<u>(21,380)</u>
Net current assets		<u>233,801</u>	<u>198,444</u>
Net assets		<u>740,517</u>	<u>720,667</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>740,517</u>	<u>720,667</u>
Total funds		<u>740,517</u>	<u>720,667</u>

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 8.10.21 and signed on their behalf by:

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Shaun Holt
Trustee

Carlton Pentecostal Church

Cash Flow Statement for the Year Ended 31 December 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash income/(expenditure)		19,850	(12,315)
Adjustments to cash flows from non-cash items			
Depreciation		22,397	22,499
Investment income	6	<u>(469)</u>	<u>(559)</u>
		41,778	9,625
Working capital adjustments			
Decrease in debtors	14	6,548	10,981
(Decrease)/increase in creditors	15	<u>(10,109)</u>	<u>12,130</u>
Net cash flows from operating activities		<u>38,217</u>	<u>32,736</u>
Cash flows from investing activities			
Interest receivable and similar income	6	469	559
Purchase of tangible fixed assets	13	<u>(6,890)</u>	<u>(26,119)</u>
Net cash flows from investing activities		<u>(6,421)</u>	<u>(25,560)</u>
Net increase in cash and cash equivalents		31,796	7,176
Cash and cash equivalents at 1 January		<u>212,200</u>	<u>205,024</u>
Cash and cash equivalents at 31 December		<u><u>243,996</u></u>	<u><u>212,200</u></u>
Reconciliation of net cash flow to movement in net funds			
Increase in cash		31,796	7,176
Net funds at 1 January 2020		<u>212,200</u>	<u>205,024</u>
Net funds at 31 December 2020		<u><u>243,996</u></u>	<u><u>212,200</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

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Notes to the Financial Statements for the Year Ended 31 December 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Carlton Pentecostal Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

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

Donations and legacies

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

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

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

Carlton Pentecostal Church

Notes to the Financial Statements for the Year Ended 31 December 2020

Charitable activities

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold land & buildings	2% straight line
Motor vehicles	25% reducing balance
Furniture & equipment	15% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

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

Carlton Pentecostal Church

Notes to the Financial Statements for the Year Ended 31 December 2020

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds	Total 2020	Total 2019
	General £	£	£
Donations and legacies;			
Donations from individuals	74,861	74,861	99,393
Grants, including capital grants;			
Government grants	92,828	92,828	-
	167,689	167,689	99,393

3 Grants and donations

	Unrestricted funds	Total funds
	£	£
Job Retention Scheme	78,679	78,679
Gedling Borough Council	13,584	13,584
Sundry donations	75,426	75,426
	167,689	167,689

Carlton Pentecostal Church

Notes to the Financial Statements for the Year Ended 31 December 2020

4 Income from charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2020	2019
	£	£	£
Fees	322,644	322,644	422,463
Hall hire	270	270	1,110
	<u>322,914</u>	<u>322,914</u>	<u>423,573</u>

5 Income from other trading activities

	Unrestricted funds		
	General	Total	Total
	£	2020	2019
	£	£	£
Trading income;			
Shop income from sale of donated goods and services	38,511	38,511	65,021
	<u>38,511</u>	<u>38,511</u>	<u>65,021</u>

6 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2020	2019
	£	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	469	469	559
	<u>469</u>	<u>469</u>	<u>559</u>

Carlton Pentecostal Church

Notes to the Financial Statements for the Year Ended 31 December 2020

7 Expenditure on charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2020 £	2019 £
Activities & trips	300	300	1,444
Advertising & promotion	-	-	79
Cleaning	947	947	1,168
Equipment, repairs & renewals	9,111	9,111	981
Donations paid	5,902	5,902	3,596
Homeless ministry	-	-	992
Insurance	4,726	4,726	3,560
Legal & professional fees	1,927	1,927	1,964
Depreciation	22,397	22,397	22,499
Supplies	19,069	19,069	22,457
Sundry payments	375	375	53
Premises maintenance & security	240	240	27,044
Printing, copying & stationery	290	290	481
Publications & subscriptions	2,314	2,314	2,100
Rent & services	8,625	8,625	9,000
Saturday cinema	172	172	571
Transport	42	42	-
Telephone & postage	958	958	898
Training	495	495	1,519
Trade waste	2,131	2,131	2,722
Utilities	7,714	7,714	10,546
Vehicle costs	665	665	2,608
Wages, NIC & pensions	421,333	421,333	484,579
	<u>509,733</u>	<u>509,733</u>	<u>600,861</u>

8 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2020 £	2019 £
Independent examination	1,450	1,450
	<u>1,450</u>	<u>1,450</u>

Carlton Pentecostal Church

Notes to the Financial Statements for the Year Ended 31 December 2020

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2020	2019
	£	£
Depreciation of fixed assets	<u>22,397</u>	<u>22,499</u>

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Shaun Holt

Shaun Holt received remuneration of £29,835 (2019: £27,864) during the year.

Gross Salary £26,562 (2019: £26,000);

Employer NI contributions £2,459 (2019: £2,407);

Employer pension contributions £1,932 (2019: £1,864).

Clause 10.3 of the Charity's governing document allows a member of the Church Council (the trustees) to be employed by the charity.

No trustees have received any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2020	2019
	£	£
Staff costs during the year were:		
Wages and salaries	397,675	456,544
Social security costs	15,649	19,064
Pension costs	<u>8,009</u>	<u>8,971</u>
	<u>421,333</u>	<u>484,579</u>

Carlton Pentecostal Church

Notes to the Financial Statements for the Year Ended 31 December 2020

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2020 No	2019 No
Employees	<u>37</u>	<u>38</u>

28 (2019 - 28) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £8,009 (2019 - £8,971).

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

The total employee benefits of the key management personnel of the charity were £58,614 (2019 - £57,596).

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2020	750,000	102,577	4,000	856,577
Additions	<u>-</u>	<u>6,890</u>	<u>-</u>	<u>6,890</u>
At 31 December 2020	<u>750,000</u>	<u>109,467</u>	<u>4,000</u>	<u>863,467</u>
Depreciation				
At 1 January 2020	270,000	60,654	3,700	334,354
Charge for the year	<u>15,000</u>	<u>7,322</u>	<u>75</u>	<u>22,397</u>
At 31 December 2020	<u>285,000</u>	<u>67,976</u>	<u>3,775</u>	<u>356,751</u>
Net book value				
At 31 December 2020	<u>465,000</u>	<u>41,491</u>	<u>225</u>	<u>506,716</u>
At 31 December 2019	<u>480,000</u>	<u>41,923</u>	<u>300</u>	<u>522,223</u>

Carlton Pentecostal Church

Notes to the Financial Statements for the Year Ended 31 December 2020

14 Debtors

	2020 £	2019 £
Trade debtors	-	2,933
Prepayments	1,076	1,760
Other debtors	-	2,931
	<u>1,076</u>	<u>7,624</u>

15 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	2,190	-
Other taxation and social security	4,699	3,925
Other creditors	2,642	15,715
Accruals	1,740	1,740
	<u>11,271</u>	<u>21,380</u>

16 Related party transactions

During the year the charity made the following related party transactions:

F Holt

(Daughter-in-law of D Holt)

Remuneration of £18,206. At the balance sheet date the amount due to/from F Holt was £Nil (2019 - £Nil).