

NORTH LONDON PASTORAL ASSISTANTS

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2024

CHARITY REGISTRATION No: 1175492

Independent Examiners Ltd
Unit 2, The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

NORTH LONDON PASTORAL ASSISTANTS

CONTENTS

Page 3	Legal and Administrative Information
Pages 4 to 5	Report of the Trustees
Page 6	Independent Examiners Report to the Trustees
Page 7	Statement of Financial Activities
Page 8	Balance Sheet
Pages 9 to 13	Notes to the Financial Statements

NORTH LONDON PASTORAL ASSISTANTS
LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1175492
START OF FINANCIAL PERIOD	01 September 2023
END OF FINANCIAL PERIOD	31 August 2024
TRUSTEES AT 31 AUGUST 2024	Judith S Barrett - Chair - Appointed on 10.01.2024 Venerable J Hawkins Rev James A H Hill Judith H Powell Rev Bruce Batstone
CORRESPONDENCE ADDRESS	The Parish Office St. Pauls Church Camden Square London NW1 9XG
GOVERNING DOCUMENT	CIO - Foundation registered on 01.07.2017
BANKERS	Co Operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT
INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2, The Broadbridge Business Centre Delling Lane Bosham PO18 8NF

OBJECTS TO ADVANCE THE CHRISTIAN FAITH (ACCORDING TO THE FORMULARIES OF THE CHURCH OF ENGLAND) FOR THE BENEFIT OF THE PUBLIC THROUGH THE RECRUITMENT AND SUPERVISION OF FULL TIME PASTORAL ASSISTANTS, AND THE FUNDRAISING FOR THE ASSOCIATED COSTS. PASTORAL ASSISTANTS ARE MEN AND WOMEN NORMALLY BETWEEN THE AGES OF 18 AND 30 WHO ARE RECRUITED.

TO TAKE PART IN A VOCATIONAL DEVELOPMENT SCHEME SUPERVISED BY THE CLERGY OF PARTICIPATING CHURCH OF ENGLAND PARISHES IN NORTH LONDON FOR ONE TO TWO YEARS.

APPLICATIONS ARE PARTICULARLY WELCOME FROM PEOPLE WHO ARE CONSIDERING A VOCATION TO ORDAINED MINISTRY IN THE CHURCH OF ENGLAND. THE SCHEME ENABLES PASTORAL ASSISTANTS TO GAIN WORKING EXPERIENCE OF MINISTRY WITHIN URBAN PARISHES, AND OFFERS APPROPRIATE MENTORING AND OPPORTUNITY FOR PERSONAL REFLECTION AND GROWTH. THE SELECTION OF PARISHES IN WHICH PASTORAL ASSISTANTS WILL BE PLACED IS AT THE DISCRETION OF THE TRUSTEES. PASTORAL ASSISTANTS LIVE, WORK AND PRAY TOGETHER TO SERVE THE CHURCH AND THE COMMUNITY IN WHICH THE SCHEME PLACES THEM.

EXAMPLES OF THIS SERVICE CAN INCLUDE, BUT ARE NOT RESTRICTED TO: THE ASSISTING IN LEADING OF WORSHIP, PASTORAL MINISTRY TO THE SICK AND THOSE IN NEED, CHILDREN'S WORK IN SCHOOLS AND CHURCH, HOSPITAL AND HIGHER EDUCATION CHAPLAINCY, WINTER NIGHT SHELTER CO-ORDINATION FOR THE HOMELESS AND LEADING STUDY GROUPS.

NORTH LONDON PASTORAL ASSISTANTS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2024

During the year the NLPA offered placements to six people in total, all full-time pastoral assistants.

In accordance with the charitable objects the scheme supports Pastoral Assistants' discernment in a variety of ways:

- Liturgical presence: serving at Mass and other principal and pastoral services throughout the year including preaching, teaching and leading after-service activities.
- Pastoral work within the placement parish and community including schools
- Formation through both supervision sessions with their clergy and independent external supervisors and a monthly programme of different aspects of spiritual and theological formation. Subjects include basics of Christian belief, patristic theology, church history, exploring the context in which the church operates and reflection of different strands of prayer and spirituality.

In addition the group went on a week-long study visit/pilgrimage to Rome in 2024. They were encouraged to attend a personal retreat during the placement year and meet regularly with their Spiritual Directors.

As one of the PAs said, The NLPA scheme has strongly affirmed my sense of vocation and has equipped me with a wealth of experience that will be invaluable in carrying me through the discernment process.

Outcomes: At the end of the year 1 PA continued for a second NLPA year, 1 successfully completed the discernment process and started training at St Stephens House in September 2024 and 1 was planning to continue the discernment process alongside academic studies. Three PAs completed their NLPA year and were not offered a second year mainly due to the unavailability of ongoing accommodation.

Financial review

At 31st August 2024, NLPA held unrestricted funds of £51,105, a reduction of approx. £19,000 versus the prior year, due to higher operating costs during the year, and a contingency provision of £5,000 against unforeseen expenses.

Some of the operating cost increase was due to the scheme supporting more pastoral assistants – six full time in 2023-4 compared to four full time/one part-time in 2022-3. Allowances paid to pastoral assistants were also increased in line with cost of living movements that had occurred over some years. In addition, the Scheme funded major repairs, including the replacement of the central heating system in one of the houses accommodating pastoral assistants. Due to tariff increases, Utility costs in 2023-4 were more than double the level of the previous year.

These cost increases were partially offset by an increase in grant funding. The Church of England Ministry Experience scheme awarded £5,680 more in 2023-4 than in the previous year. And a grant of £ 18,000 awarded by the Fellowship of St John was recognised in the year received, rather than being carried forward as in previous years.

The trustees have considered the level of reserves, £51,105, appropriate to the charity's recurring needs. This is based on the charity's size and the level of financial commitments held. The trustees have made a provision of £5,000 against unforeseen one off costs, and aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income, or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily. The charity is planning to manage fund raising and cost commitments so that by 31.08.25 it will hold reserves to cover the programme costs

NORTH LONDON PASTORAL ASSISTANTS

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2024**

Statement of Trustees' responsibilities:

The Charities Act requires the Board of Trustees 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 Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- 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 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 the regulations made under the Charities Act. 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 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 inconsistencies with the figures disclosed in the financial statements.

I approve the attached statement of financial activities and balance sheet set out on pages 7 and 8 for the year ended 31 August 2024, and confirm that I have made available all information necessary for its preparation.

Date 26.08.2025

Signature.....

PRINT NAME.....

JUDITH POWELL

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of North London Pastoral Assistants ("the CIO"), charity number: 1175492, for the year ended 31st August 2024 set out on pages 7 to 13.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Responsibilities and basis of report

I report in respect of my examination of the CIO'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

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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.

Zita Derbak MAAT AATQB
Independent Examiners Ltd
Unit 2, The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

Signed: 
Dated: 27.08.2025

NORTH LONDON PASTORAL ASSISTANTS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2024**

Incorporating income and expenditure account	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
INCOMING RESOURCES					
Income and Endowments from:					
Donations and Legacies	2a	74,940	0	74,940	49,760
TOTAL		74,940	0	74,940	49,760
RESOURCES EXPENDED					
Expenditure on:					
Raising Funds	3a	0	0	0	0
Charitable Activities	3b	57,222	0	57,222	31,984
Other	3c	36,641	0	36,641	26,841
TOTAL		93,863	0	93,863	58,825
NET INCOME/(EXPENDITURE) BEFORE		-18,923	0	-18,923	-9,065
NET INCOME/(EXPENDITURE)		-18,923	0	-18,923	-9,065
NET MOVEMENT IN FUNDS		-18,923	0	-18,923	-9,065
RECONCILIATION OF FUNDS:					
Total Funds Brought Forward		70,028	0	70,028	79,093
TOTAL FUNDS CARRIED FORWARD		51,105	0	51,105	70,028

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

The notes on pages 9 to 13 form part of these financial statements.

NORTH LONDON PASTORAL ASSISTANTS

**BALANCE SHEET
AS AT 31 AUGUST 2024**

	Note	Unrestricted Funds £	Restricted Funds £	31-Aug-24 Total £	31-Aug-23 Total £
Fixed Assets					
Tangible assets	5	0	0	0	0
Current Assets					
Debtors	6	3,098	0	3,098	2,485
Cash at bank and in hand	7	59,746	0	59,746	90,508
Total Current Assets		62,844	0	62,844	92,993
Creditors: amounts falling due within one year	8	11,739	0	11,739	22,965
NET CURRENT ASSETS		51,105	0	51,105	70,028
TOTAL ASSETS less current liabilities		51,105	0	51,105	70,028
Creditors: amounts falling due in more than one year	9	0	0	0	0
NET ASSETS		51,105	0	51,105	70,028
Funds of the Charity					
General Funds		51,105	0	51,105	70,028
Restricted Funds	10	0	0	0	0
Total Funds		51,105	0	51,105	70,028

Signed by one or two trustees on behalf of all the trustees:

Signature: *Judith H Powell*

Print Name: *JUDITH POWELL*

Date of approval: *26.08.2025*

NORTH LONDON PASTORAL ASSISTANTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2024

Basis of preparation:

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors

No material prior year error have been identified in the reporting period

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

INCOME

Recognition of Income

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

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

NORTH LONDON PASTORAL ASSISTANTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2024

Volunteer Help

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

Insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Expenditure and liabilities

The charity has opted to prepare its accounts using natural categories.

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Grants with Performance Conditions

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

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

NORTH LONDON PASTORAL ASSISTANTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2024

2. ANALYSIS OF INCOME

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Donations and Legacies				
Grants received:				
Cleaver Ordination Candidates Funds	7,000	0	7,000	6,000
Fellowship of St John	36,500	0	36,500	18,000
CoE Ministry Experience Scheme	13,440	0	13,440	7,760
Greig Trust	18,000	0	18,000	18,000
	74,940	0	74,940	49,760

3. ANALYSIS OF EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Raising Funds				
N/A	0	0	0	0
	0	0	0	0

b) Charitable Activities

Expense Allowances	42,475	0	42,475	24,221
<u>Formation and Training Costs:</u>				
Formation Visits	8,077	0	8,077	4,470
Other	5,450	0	5,450	3,293
Travel costs	1,220	0	1,220	0
	57,222	0	57,222	31,984

c) Other

<u>Accommodation Costs:</u>				
Council Tax	5,651	0	5,651	5,334
Utility Costs	7,984	0	7,984	3,716
Insurance	0	0	0	1,722
Emergency Accommodation	0	0	0	5,330
Repairs and Maintenance	8,006	0	8,006	3,716
Furniture and White Goods	472	0	472	2,368
Sundry	2,246	0	2,246	1,911
Recruitment Costs	996	0	996	1,706
Independent Examiner cost	1,647	0	1,647	500
General Administration	1,115	0	1,115	538
Legal Fees	3,524	0	3,524	0
Contingency provision	5,000	0	5,000	0
	36,641	0	36,641	26,841

NORTH LONDON PASTORAL ASSISTANTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2024

4. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them. (2023: Nil)

5. TANGIBLE FIXED ASSETS

The charity owned no fixed asset during the financial period. (2023:Nil)

6. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-24 £	Total 31-Aug-23 £
Other debtor	3,098	0	3,098	1,600
Prepayments	0	0	0	885
	3,098	0	3,098	2,485

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-24 £	Total 31-Aug-23 £
Cash at bank and on hand	59,746	0	59,746	90,508
	59,746	0	59,746	90,508

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-24 £	Total 31-Aug-23 £
Income received in advance	0	0	0	18,500
Accruals	5,599	0	5,599	3,965
Independent Examiners Fees	1,140	0	1,140	500
Contingency provision	5,000	0	5,000	0
	11,739	0	11,739	22,965

9. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-24 £	Total 31-Aug-23 £
Other Creditors	0	0	0	0
	0	0	0	0

NORTH LONDON PASTORAL ASSISTANTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2024

10. DESIGNATED AND RESTRICTED FUNDS

The Charity held no designated and restricted funds in the financial period. (2023: Nil)

11. RISK ASSESSMENT

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

12. RESERVES POLICY

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

13. PUBLIC BENEFIT

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