

**North Plymouth Community Church**  
**Unaudited Financial Statements**  
**31 March 2017**

**THOMAS WESTCOTT**

Chartered Accountants

Petitor House

Nicholson Road

Torquay

Devon

TQ2 7TD

# North Plymouth Community Church

## Financial Statements

Year ended 31 March 2017

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# North Plymouth Community Church

## Trustees' Annual Report

Year ended 31 March 2017

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2017.

### Reference and administrative details

**Registered charity name** North Plymouth Community Church

**Charity registration number** 1050309

**Principal office** Plymbridge Road  
Estover  
Plymouth  
PL6 7LF

**The trustees** Mr R W Walkinshaw (Chairman)  
Mr A Clift  
Mrs I I Hall  
Mr D B Taylor  
Mr M Allen  
Mr R Clift  
Mr S Nebout  
Mrs J L Taylor  
Mr N Davis (Retired 30 September 2016)  
Miss H Keyes (Appointed 13 February 2017)

**Independent examiner** Sean R Smith FCA  
Thomas Westcott  
Chartered Accountants  
Petitor House  
Nicholson Road  
Torquay  
Devon  
TQ2 7TD

### 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.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

# North Plymouth Community Church

## Trustees' Annual Report *(continued)*

Year ended 31 March 2017

### 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.

#### Children's Church

The Children's Church is still doing a great job of catering for the children of all ages who live in our area. We have various clubs and activities which are run weekly through the school term time.

#### Cheeky Cherubs

Cheeky Cherubs is a Parent and Toddler Group where parents, carers, childminders and their children can go to have fun and meet new people. It provides an opportunity for local mothers, childminders and carers to meet for coffee and a chat, and for the children to play together. Pre-school children up to 5 years old are catered for, and new members are always welcome. Parents and carers remain with, and are responsible for, their children throughout the session. This group is charged at £1.75 per session for a parent with one child and 25p per extra child. This is a well attended midweek group with a high proportion of non-Church people attending. The testimonies that we have received from the parents involved indicate that this is a valued resource in the community.

Cheeky Cherubs provides opportunities for:

- Babies to play and explore in a safe area;
- Free play with a good range of toys
- Tea and coffee on arrival
- A refreshment break for adults and children, with snacks for the children provided.

#### Footprints

Footprints is a Parent and Toddler Group for children under 36 months. It provides an opportunity for parents and carers to meet for a coffee and a chat, and for the children to play together. The charge for this group is £1.00 per session for a parent with one child and 30p per extra child.

Footprints provides opportunities for:

- Babies to play and explore in a safe area;
- Free play with a good range of toys
- Tea and coffee on arrival
- A refreshment break for adults and children, with snacks for the children provided.

#### Impact

Impact is a youth group for Year 7's and upwards. They meet on Friday nights. They do various games & activities ultimately helping them connect with each other & build relationship. The leaders at Impact organise taking the group to many events during the year, the cost of which is often subsidised for them from the money they pay to attend the group during the year. The cost of the group is £1.00 per session.

#### Sunday (Children's Church)

The Children's Church meeting on a Sunday caters for between 10-20 children and this is focussed on making church relevant for children aged between 2 years and 12 years. There is a focus on the children being free to express themselves and make a difference in their own lives.

We had an evening Christmas production where the parents were invited to come along and watch. There is no charge for this and the evening finishes with a visit from Father Christmas (who presents every child with a gift) with teas, coffees and mince pies for everyone there to enjoy.

# North Plymouth Community Church

## Trustees' Annual Report *(continued)*

Year ended 31 March 2017

### **The Worship Centre**

We have held various events throughout the year, which have opened doors to people who wouldn't normally attend a church. For more information on all of the events running at the Worship Centre, please visit our website at [www.theworshipcentre.com](http://www.theworshipcentre.com).

The walking group continues, which meets in various places once a month and can range from really serious walks to gentle strolls. There is no charge for this group.

### **Barne Barton**

In October 2013, we set up a church in Barne Barton to preach the gospel and to meet the needs of a community who previously had no church. We meet every Sunday evening at Barne Barton in place of holding at evening service at the Worship Centre. No offering is taken at this meeting.

### **Stiletto Women's Conference**

This is an annual event open to all women, Christian and non-Christian. Stiletto is a movement dedicated to help every woman, through God's Word, to believe that she is made for far more than what is temporary. To encourage, empower and strengthen them and helping the vulnerable. We use the Plymouth Methodist Central Hall as our Conference venue and the event takes place in April of each year. We take a special offering at this event which, in 2016, was split between our REACH community project, RESTORE (an anti-trafficking project) and Square Peg (a Launceston-based charity offering practical help & support to families & children who suffer from autism & behaviour disorders).

### **Reach**

The REACH community outreach project is now in its 8th 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. This element is carried out in partnership with Plymouth Foodbank. All food is donated by members of the public, mainly through supermarket collections & also through food donations from other local churches. The supermarket collections & food distribution are carried out by church volunteers.

### **Financial review**

The total funds have increased during the year to £514,209 (2016 - £513,475), which comprises the unrestricted funds of £403,498 (2016 - £405,405) and the restricted funds of £110,711 (2016 - £108,070).

The total incoming resources decreased during the year to £112,137 (2016 - £116,159).

The total resources expended increased to £111,403 (2016 - £98,319).

### **Reserves Policy**

#### **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.

# North Plymouth Community Church

## Trustees' Annual Report *(continued)*

Year ended 31 March 2017

### 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 for using these excess reserves in a way that fulfils the charitable objectives of the church.

### Trustees' responsibilities statement

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Trust Deed. 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' annual report was approved on 30 January 2018 and signed on behalf of the board of trustees by:

Mr R W Walkinshaw (Chairman)  
Trustee

# North Plymouth Community Church

## Independent Examiner's Report to the Trustees of North Plymouth Community Church

Year ended 31 March 2017

I report to the trustees on my examination of the financial statements of North Plymouth Community Church ('the charity') for the year ended 31 March 2017.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 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 financial statements do not accord with those records; or
3. the financial statements do 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.

Sean R Smith FCA of

THOMAS WESTCOTT  
Chartered Accountants  
Petitor House  
Nicholson Road  
Torquay  
Devon  
TQ2 7TD

30 January 2018

# North Plymouth Community Church

## Statement of Financial Activities

31 March 2017

		2017		2016	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	76,071	5,282	<b>81,353</b>	87,816
Charitable activities	5	1,511	16,856	<b>18,367</b>	16,445
Investment income	6	280	–	<b>280</b>	143
Other income	7	11,844	293	<b>12,137</b>	11,755
<b>Total income</b>		<u>89,706</u>	<u>22,431</u>	<u><b>112,137</b></u>	<u>116,159</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	71,074	888	<b>71,962</b>	64,307
Costs of other trading activities	9	12,148	208	<b>12,356</b>	11,548
Expenditure on charitable activities	10,11	1,308	14,887	<b>16,195</b>	16,128
Other expenditure	12	4,578	6,312	<b>10,890</b>	6,336
<b>Total expenditure</b>		<u>89,108</u>	<u>22,295</u>	<u><b>111,403</b></u>	<u>98,319</u>
<b>Net income</b>		<u>598</u>	<u>136</u>	<u><b>734</b></u>	<u>17,840</u>
Transfers between funds		(2,505)	2,505	–	–
<b>Net movement in funds</b>		<u>(1,907)</u>	<u>2,641</u>	<u><b>734</b></u>	<u>17,840</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>405,405</u>	<u>108,070</u>	<u><b>513,475</b></u>	<u>495,635</u>
<b>Total funds carried forward</b>		<u><u>403,498</u></u>	<u><u>110,711</u></u>	<u><u><b>514,209</b></u></u>	<u><u>513,475</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 17 form part of these financial statements.

# North Plymouth Community Church

## Statement of Financial Position

31 March 2017

		2017		2016
		£	£	£
<b>Fixed assets</b>				
Tangible fixed assets	17		410,819	418,061
<b>Current assets</b>				
Debtors	18	11,049		11,361
Cash at bank and in hand		<u>97,737</u>		<u>87,636</u>
		108,786		98,997
<b>Creditors: amounts falling due within one year</b>	19	<u>5,396</u>		<u>3,583</u>
<b>Net current assets</b>			<u>103,390</u>	<u>95,414</u>
<b>Total assets less current liabilities</b>			<u>514,209</u>	<u>513,475</u>
<b>Net assets</b>			<u>514,209</u>	<u>513,475</u>
<b>Funds of the charity</b>				
Restricted funds			110,711	108,070
Unrestricted funds			<u>403,498</u>	<u>405,405</u>
<b>Total charity funds</b>	21		<u>514,209</u>	<u>513,475</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 January 2018 and are signed on behalf of the board by:

Mr R W Walkinshaw (Chairman)  
Trustee

The notes on pages 8 to 17 form part of these financial statements.

# North Plymouth Community Church

## Notes to the Financial Statements

Year ended 31 March 2017

### 1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is Plymbridge Road, Estover, Plymouth, PL6 7LF.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 23.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company. (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# North Plymouth Community Church

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

### 3. Accounting policies *(continued)*

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# North Plymouth Community Church

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

### 3. Accounting policies *(continued)*

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Fixtures, fittings and equipment	- 15% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

# North Plymouth Community Church

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
<b>Donations</b>			
Tithes and offerings	61,811	–	<b>61,811</b>
Gift for Missionary work	–	400	<b>400</b>
Other	40	1,878	<b>1,918</b>
Anode charity donations	–	120	<b>120</b>
Donations and gifts - REACH	–	2,884	<b>2,884</b>
Virginia House fund	–	–	<b>–</b>

# North Plymouth Community Church

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
<b>Gifts</b>			
Gifts	14,220	–	<b>14,220</b>
	<u>76,071</u>	<u>5,282</u>	<u><b>81,353</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
<b>Donations</b>			
Tithes and offerings	72,093	–	72,093
Gift for Missionary work	–	500	500
Other	938	25	963
Anode charity donations	–	240	240
Donations and gifts - REACH	–	3,020	3,020
Virginia House fund	–	1,000	1,000
<b>Gifts</b>			
Gifts	10,000	–	10,000
	<u>83,031</u>	<u>4,785</u>	<u>87,816</u>

### 5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Kids Club	1,511	–	<b>1,511</b>
Church events	–	16,856	<b>16,856</b>
	<u>1,511</u>	<u>16,856</u>	<u><b>18,367</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Kids Club	1,435	–	1,435
Church events	–	15,010	15,010
	<u>1,435</u>	<u>15,010</u>	<u>16,445</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Bank interest receivable	280	<b>280</b>	143	143
	<u>280</u>	<u><b>280</b></u>	<u>143</u>	<u>143</u>

# North Plymouth Community Church

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

### 7. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Gift Aid tax reclaimable	11,844	293	<u>12,137</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Gift Aid tax reclaimable	11,325	430	<u>11,755</u>

### 8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Ministry salaries	51,196	–	<b>51,196</b>
Donations - pension costs	140	–	<b>140</b>
Ministry - other expenses	2,161	–	<b>2,161</b>
Administrative salaries	3,516	–	<b>3,516</b>
Light & heat	2,003	–	<b>2,003</b>
Repairs & maintenance	8,546	954	<b>9,500</b>
Motor vehicle expenses	808	(66)	<b>742</b>
Legal and professional fees	1,854	–	<b>1,854</b>
Welfare	850	–	<b>850</b>
	<u>71,074</u>	<u>888</u>	<u><b>71,962</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Ministry salaries	52,845	–	52,845
Donations - pension costs	–	–	–
Ministry - other expenses	2,186	–	2,186
Administrative salaries	3,516	–	3,516
Light & heat	2,205	–	2,205
Repairs & maintenance	895	–	895
Motor vehicle expenses	788	66	854
Legal and professional fees	1,806	–	1,806
Welfare	–	–	–
	<u>64,241</u>	<u>66</u>	<u>64,307</u>

# North Plymouth Community Church

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

### 9. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Insurance	1,049	–	<b>1,049</b>
Equipment	781	–	<b>781</b>
Legal and professional fees	373	–	<b>373</b>
Amortisation	5,448	–	<b>5,448</b>
Depreciation	2,306	208	<b>2,514</b>
Literature and music licence	318	–	<b>318</b>
Communication and information technology	1,747	–	<b>1,747</b>
Printing, postage and stationery	126	–	<b>126</b>
	<u>12,148</u>	<u>208</u>	<u><b>12,356</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Insurance	969	–	969
Equipment	238	–	238
Legal and professional fees	208	–	208
Amortisation	5,448	–	5,448
Depreciation	2,387	441	2,828
Literature and music licence	316	–	316
Communication and information technology	1,471	–	1,471
Printing, postage and stationery	70	–	70
	<u>11,107</u>	<u>441</u>	<u>11,548</u>

### 10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Kids Club	1,308	–	<b>1,308</b>
Church Events	–	14,887	<b>14,887</b>
	<u>1,308</u>	<u>14,887</u>	<u><b>16,195</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Kids Club	1,540	–	1,540
Church Events	–	14,588	14,588
	<u>1,540</u>	<u>14,588</u>	<u>16,128</u>

# North Plymouth Community Church

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

### 11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	<b>Total funds 2017 £</b>	Total fund 2016 £
Kids Club	1,308	<b>1,308</b>	1,540
Church Events	14,887	<b>14,887</b>	14,588
	<u>16,195</u>	<b><u>16,195</u></b>	<u>16,128</u>

### 12. Other expenditure

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2017 £</b>
Gifts and donations	2,089	2,678	<b>4,767</b>
AoG National & Regional offerings	2,489	–	<b>2,489</b>
REACH project	–	3,634	<b>3,634</b>
	<u>4,578</u>	<u>6,312</u>	<b><u>10,890</u></b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Gifts and donations	1,621	2,145	3,766
AoG National & Regional offerings	1,495	–	1,495
REACH project	–	1,075	1,075
	<u>3,116</u>	<u>3,220</u>	<u>6,336</u>

### 13. Net income

Net income is stated after charging/(crediting):

	<b>2017 £</b>	2016 £
Depreciation of tangible fixed assets	<b><u>7,962</u></b>	<u>8,276</u>

### 14. Independent examination fees

	<b>2017 £</b>	2016 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b><u>927</u></b>	<u>903</u>

### 15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2017 £</b>	2016 £
Wages and salaries	<b>54,712</b>	56,361
Employer contributions to pension plans	<b>140</b>	–
	<b><u>54,852</u></b>	<u>56,361</u>

# North Plymouth Community Church

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2017

#### 15. Staff costs *(continued)*

The average head count of employees during the year was 3 (2016: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2017</b>	2016
	<b>No.</b>	No.
Number of staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

#### 16. Trustee remuneration and expenses

Following trustees have been paid remuneration from employment with the charity: Mr RA Clift - Senior Minister, Mr SE Nebout - Associate Minister, Mrs JL Taylor - Church Administrator.

The total cost to the Charity of paying remuneration to the above trustees including employer pension and National Insurance contributions was £54,852.

#### 17. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	<b>Total £</b>
<b>Cost</b>			
At 1 April 2016	467,411	51,667	<b>519,078</b>
Additions	—	720	<b>720</b>
<b>At 31 March 2017</b>	<u>467,411</u>	<u>52,387</u>	<u><b>519,798</b></u>
<b>Depreciation</b>			
At 1 April 2016	65,376	35,641	<b>101,017</b>
Charge for the year	5,448	2,514	<b>7,962</b>
<b>At 31 March 2017</b>	<u>70,824</u>	<u>38,155</u>	<u><b>108,979</b></u>
<b>Carrying amount</b>			
<b>At 31 March 2017</b>	<u>396,587</u>	<u>14,232</u>	<u><b>410,819</b></u>
At 31 March 2016	<u>402,035</u>	<u>16,026</u>	<u>418,061</u>

#### 18. Debtors

	<b>2017</b>	2016
	<b>£</b>	£
Prepayments and accrued income	<b>870</b>	686
Gift Aid tax and interest receivable	<b>5,329</b>	4,985
Other debtors	<b>4,850</b>	5,690
	<u><b>11,049</b></u>	<u>11,361</u>

# North Plymouth Community Church

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

### 19. Creditors: amounts falling due within one year

	2017	2016
	£	£
Accruals and deferred income	3,746	2,050
Social security and other taxes	1,166	1,159
Other creditors	484	374
	<u>5,396</u>	<u>3,583</u>

### 20. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £140 (2016: £Nil).

### 21. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2016	Income	Expenditure	Transfers	At 31 March 2017
	£	£	£	£	£
General funds	405,405	89,706	(89,108)	(2,505)	<u>403,498</u>

#### Restricted funds

	At 1 April 2016	Income	Expenditure	Transfers	At 31 March 2017
	£	£	£	£	£
Restricted Fund	108,070	22,431	(22,295)	2,505	<u>110,711</u>

### 22. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2017
	£	£	£
Tangible fixed assets	310,601	100,218	<b>410,819</b>
Current assets	92,897	10,493	<b>103,390</b>
<b>Net assets</b>	<u>403,498</u>	<u>110,711</u>	<u><b>514,209</b></u>

### 23. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 April 2015.

No transitional adjustments were required in the retained funds or income or expenditure for the year.