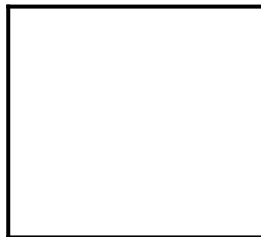


The Charity Registration Number is: - 1050309

North Plymouth Community Church

Report and Accounts

31 March 2018



North Plymouth Community Church

Report and accounts for the year ended 31 March 2018

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North Plymouth Community Church

Trustees' Annual Report for the year ended 31 March 2018

The Trustees present their Report and Accounts for the year ended 31 March 2018.

Reference and administrative details

Registered charity name:

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

The charity registration number:

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

The principal operating address of the charity:

Plymbridge Road
Estover, Plymouth
PL6 7LF

The Trustees in office during the year: -

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

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 2018

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.

Objects and activities of the charity

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.

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.

North Plymouth Community Church

Trustees' Annual Report for the year ended 31 March 2018

Sunday (Children's Church)

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

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.

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.

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 an evening service at the Worship Centre. No offering is taken at this meeting.

Stiletto's Women's Conference

This is an annual event open to all women, Christian and non-Christian. Stiletto's 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 2017, was split between Pregnancy Crisis Care, RESTORE (an anti-trafficking project) and Square Peg (a Launceston-based project offering practical help & support to families & children who suffer from autism & behaviour disorders).

Reach

The REACH community outreach project is now in its 9th 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.

North Plymouth Community Church

Trustees' Annual Report for the year ended 31 March 2018

Financial review

The charity's financial position at the end of the year ended 31 March 2018

The financial position of the charity at 31 March 2018 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows: -

	2018	2017
	£	£
Net income/(deficit)	(13,652)	734
Unrestricted Revenue Funds available for the	<hr/>	<hr/>
General purposes of the charity	82,692	92,897
Designated Fixed Asset Funds	309,051	310,601
Total Unrestricted Funds	<hr/> 391,743 <hr/>	<hr/> 403,498 <hr/>
Restricted Revenue Funds	8,772	10,493
Restricted Fixed Asset Funds	100,042	100,218
Total Restricted Funds	<hr/> 108,814 <hr/>	<hr/> 110,711 <hr/>
Total Funds	<hr/> 500,557 <hr/>	<hr/> 514,209 <hr/>

North Plymouth Community Church

Trustees' Annual Report for the year ended 31 March 2018

Financial review of the position at the reporting date, 31 March 2018.

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 2018 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.

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.

The income from the charities 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 2018

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 31 January 2019.

Mr R W Walkinshaw
Trustee

North Plymouth Community Church

Trustees' Annual Report for the year ended 31 March 2018

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2018

I report on the financial statements of North Plymouth Community church for the year ended 31 March 2018 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) , effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner

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

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

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

- a) examine the accounts under Section 145 of the Act;
- b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;
- c) state whether particular matters have come to my attention.

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

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

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

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

North Plymouth Community Church

Trustees' Annual Report for the year ended 31 March 2018

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 accruals 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 31 January 2019

North Plymouth Community Church - Statement of Financial Activities for the year ended 31 March 2018

Statement of Financial Activities for the year ended 31 March 2018

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2018	2018	2018	2017
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	59,960	4,634	64,594	81,353
Charitable activities	A2	978	16,062	17,040	18,367
Other trading activities	A3	-	-	-	-
Investments	A4	520	-	520	280
Other	A5	10,817	-	10,817	12,137
Total income	A	72,275	20,696	92,971	112,137
Expenditure on:					
Expenditure on raising funds:					
Cost of raising donations & legacies	B1	66,588	-	66,588	71,962
Cost of raising other trading activities	B1	11,838	176	12,014	12,356
Charitable activities	B2	1,328	16,441	17,769	16,195
Other expenditure	B2	4,276	5,976	10,252	10,890
Total expenditure	B	84,030	22,593	106,623	111,403
Net income/deficit for the year		(11,755)	(1,897)	(13,652)	734
Transfers between funds	C				-
Net income after transfers	A-B-C	(11,755)	(1,897)	(13,652)	734
Net movement in funds		(11,755)	(1,897)	(13,652)	734
Reconciliation of funds: -	E				
Total funds brought forward		403,498	110,711	514,209	513,475
Total funds carried forward		391,743	108,814	500,557	514,209

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

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

All activities derive from continuing operations

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

North Plymouth Community Church - Balance Sheet as at 31 March 2018

	SORP		2018	2017
	Note	Ref	£	£
Fixed assets				
		A		
Tangible assets	7	A2	409,265	410,819
Current assets				
		B		
Debtors	8	B2	10,272	11,049
Cash at bank and in hand		B4	87,832	97,737
Total current assets			<u>98,104</u>	<u>108,786</u>
Creditors: amounts falling due within one year	9	C1	<u>(6,812)</u>	<u>(5,396)</u>
Net current assets			91,292	103,390
The total net assets of the charity			<u>500,557</u>	<u>514,209</u>
The total net assets of the charity are funded by the funds of the charity, as follows: -				
Restricted funds				
Restricted Funds	12	D2	108,814	110,711
Unrestricted Funds	12	D2	<u>391,743</u>	<u>403,498</u>
Total charity funds			<u>500,557</u>	<u>514,209</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 7 and 8.

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

Mr R W Walkinshaw (Chairman)

Trustee

Approved by the board of trustees on 31 January 2019

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

North Plymouth Community Church

Notes to the Accounts for the year ended 31 March 2018

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 2018

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.

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 (2017 - £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 (2017-£nil) was transferred from restricted fixed asset funds to unrestricted revenue reserves and nil was transferred to fixed asset fund.

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

Where fixed assets are acquired out of unrestricted funds, a similar designated fixed asset fund is created. In this year, acquisitions totalling £nil (2017 - £nil) were transferred to the designated fixed asset fund, and depreciation of £nil (2017 - £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 2018

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

	2018	2017
	£	£
The net surplus before tax in the financial year is stated after charging: -		
Depreciation of owned fixed assets	<u>8,307</u>	<u>7,962</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>	2018	2017
	£	£
Gross Salaries and Employer contributions to pension plans	50,689	54,852
Total salaries, wages and related costs	<u>50,689</u>	<u>54,852</u>

<i>Numbers of full time employees or full-time equivalents</i>	2018	2017
--	------	------

The estimated average full time equivalent number of all staff employed in the year was	3	3
---	---	---

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

Trustee remuneration and expenses

Following trustees have been paid remuneration from employment with the charity: Mr R A Clift – Senior Minister, Mr S E Nebout – Associate Minister, Mrs J L Taylor – Church Administrator. The total cost to the charity of paying remuneration to the above trustees including employer pension and National Insurance contributions was £50,689

North Plymouth Community Church

Notes to the Accounts for the year ended 31 March 2018

7 Tangible fixed assets

	Land & Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2017	467,411	52,387	-	519,798
Additions		6,752		6,752
At 31 March 2018	467,411	59,139	-	526,550
Depreciation				
At 1 April 2017	70,824	38,155	-	108,979
Charge for the year	5,448	2,859	-	8,307
At 31 March 2018	76,272	41,014	-	117,286
Net book value				
At 31 March 2018	391,139	18,126	-	409,265
At 31 March 2017	396,587	14,232	-	410,819

8 Debtors

	2018	2017
	£	£
Prepayments and accrued income	847	870
Gift Aid tax and interest receivable	5,425	5,329
Other debtors	4,000	4,850
	10,272	11,049

9 Creditors: amounts falling due within one year

	2018	2017
	£	£
Accruals and deferred income	5,543	3,746
Social security and other taxes	1,104	1,166
Other creditors	165	484
	6,812	1,970

10 Income and Expenditure account summary

	2018	2017
	£	£
At 1 April 2017	514,209	513,475
Surplus/deficit after tax for the year	(13,652)	734
At 31 March 2018	500,557	514,209

North Plymouth Community Church

Notes to the Accounts for the year ended 31 March 2018

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

At 31 March 2018	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	309,225	-	100,040	409,265
Investments at valuation: -				
Current Assets	89,330	-	8,774	98,104
Current Liabilities	(6,812)	-	-	(6,812)
	391,743	-	108,814	500,557

At 1 April 2017	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	310,601	-	100,218	410,819
Investments at valuation:-				
Current Assets	98,293	-	10,493	108,786
Current Liabilities	(5,396)	-	-	(5,396)
	403,498	-	110,711	514,209

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

	Funds brought forward from 2017 £	Movement in funds in 2018 See Note 14 £	Transfers between funds in 2018 £	Funds carried forward to 2019 £
Unrestricted and designated funds: -				
Unrestricted Revenue Funds	92,897	(10,379)	-	82,518
Unrestricted Fixed Asset Funds	310,601	(1,376)	-	309,225
Total unrestricted and designated funds	403,498	(11,755)	-	391,743
Restricted funds: -				
Restricted Fixed Asset Funds	100,218	(178)	-	100,040
Restricted Revenue Funds	10,493	(1,719)	-	8,774
Total restricted funds	110,711	(1,897)	-	108,814
Total charity funds	514,209	(13,652)	-	500,557

North Plymouth Community Church

Notes to the Accounts for the year ended 31 March 2018

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2018	2018	2018	2018
	£	£	£	£
<i>Unrestricted and designated funds: -</i>				
Unrestricted Revenue Funds	72,275	(84,030)	-	(11,755)
<i>Restricted funds: -</i>				
Restricted Revenue Funds	20,696	(22,593)	-	(1,897)
	92,971	(106,623)	-	(13,652)

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

Unrestricted and designated funds: -

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Designated Fixed Asset Funds The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds: -

Restricted Fixed Asset Funds The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted Revenue Funds Funding was received for specific projects.

15 Ultimate controlling party

The charity is under the control of its legal members.

North Plymouth Community Church

Detailed analysis of income and expenditure for the year ended 31 March 2018 as required by the SORP 2015

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

16 Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2018 £	2018 £	2018 £	2017 £
Revenue grants & donations				
Donations				
Tithes and offerings	56,710	-	56,710	61,811
Gift for Missionary work	-	2,001	2,001	400
Other	-	100	100	1,918
Anode Charity donations	-	70	70	120
Donations and gifts -REACH	-	2,463	2,463	2,884
Gifts				
Gifts	3,250	-	3,250	14,220
Total revenue grants & donations	59,960	4,634	64,594	81,353
Total Donations and Legacies A1	59,960	4,634	64,594	81,353

17 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	£ 2018	£ 2018	£ 2018	£ 2017
Kids Club	978	-	978	1,511
Church events	-	16,062	16,062	16,856
Total from charitable activities A2	978	16,062	17,040	18,367

North Plymouth Community Church

Detailed analysis of income and expenditure for the year ended 31 March 2018 as required by the SORP 2015

18 Income from other, non-charitable, trading activities

		2018 Current year Unrestricted Funds 2018 £	2018 Current year Restricted Funds 2018 £	2018 Current year Total Funds 2018 £	2017 Prior Year Total Funds 2017 £
Trading activities to raise funds for the charity		-	-	-	-
Total from other activities	A3	-	-	-	-

19 Investment income

		Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Bank Interest Receivable		520	-	520	280
Total investment income	A4	520	-	520	280

20 Other income and gains

		Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Gift Aid tax reclaimable		10,817	-	10,817	12,137
Total other income	A5	10,817	-	10,817	12,137

21 Costs of raising donations and legacies

		Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Ministry salaries		50,394	-	50,394	51,196
Donations – pension costs		295	-	295	140
Ministry – other expenses		4,166	-	4,166	2,161
Administrative salaries		3,529	-	3,529	3,516
Light & heat		1,933	-	1,933	2,003
Repairs and maintenance		2,750	-	2,750	9,500
Motor vehicle expenses		-	-	-	742
Legal and professional fees		3,521	-	3,521	1,854
Welfare		-	-	-	850
Total direct spending	B2a	66,588	-	66,588	71,962

North Plymouth Community Church

Detailed analysis of income and expenditure for the year ended 31 March 2018 as required by the SORP 2015

22 Costs of other trading activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2018	2018	2018	2017
	£	£	£	£
Insurance	848	-	848	1,049
Equipment	809	-	809	781
Legal and professional fees	-	-	-	373
Amortisation	5,448	-	5,448	5,448
Depreciation	2,683	176	2,859	1,225
Literature and music licence	399	-	399	318
Communication and information technology	1,474	-	1,474	1,747
Printing, postage and stationery	177	-	177	126
	11,838	176	12,014	12,356

23 Expenditure on charitable activities by fund type

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2018	2018	2018	2017
	£	£	£	£
Kids Club	1,328	-	1,328	1,308
Church Events	-	16,441	16,441	14,887
	1,328	16,441	17,769	16,195

North Plymouth Community Church

Detailed analysis of income and expenditure for the year ended 31 March 2018 as required by the SORP 2015

24 Expenditure on charitable activities by activities type

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Kids Club	1,328	-	1,328	1,540
Church Events	-	16,333	16,333	14,588
	1,328	16,333	17,661	16,128

25 Other expenditure

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Gifts and donations	1,585	2,001	3,586	4,767
AoG National & Regional offerings	2,691	-	2,691	2,489
Anode Charity	-	70	70	-
Other	-	1,034	1,034	-
REACH project	-	2,871	2,871	3,634
	4,276	5,976	10,252	10,890

26 Independent examination fees

	Unrestricted and Designated funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Last Year Total Funds 2017 £
Fees payable to the independent examiner for independent examination of the financial statements	850	-	850	927
Total funds	850	-	850	927

North Plymouth Community Church

Detailed analysis of income and expenditure for the year ended 31 March 2018 as required by the SORP 2015

27 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 £295 (2017: 140)

28 Summary of funds	Unrestricted and Designated funds	Restricted Funds	Total Funds	Last Year Total Funds
	2018 £	2018 £	2018 £	2017 £
Revenue accumulated funds	82,518	8,774	91,292	103,390
Fixed asset funds	309,225	100,040	409,265	410,819
Total funds	391,743	108,814	500,557	514,209

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

