

Charity Registration No. 1173122

Company Registration No. 09902159 (England and Wales)

WORD AND WORSHIP TRUST
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

WORD AND WORSHIP TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J J Brown Mr B Gidoomal Mr H H Kaufmann Mr J R Quintana Chavez Mr S Mohede Ms A Omideyi Ms J Zachman
Charity number	1173122
Company number	09902159
Registered office	Third Floor Suite Bostel House 37 West Street Brighton United Kingdom BN1 2RE
Auditor	RSM UK Audit LLP Chartered Accountants 25 Farringdon Street London United Kingdom EC4A 4AB
Bankers	Bank of America Merrill Lynch 2 King Edward Street London EC1A 1HQ

WORD AND WORSHIP TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MAY 2024

The trustees present their report and the financial statements for the year ended 31 May 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Word and Worship Trust is a registered charity (number 1173122) whose principal objective is the advancement of the Christian religion for the benefit of the public through the holding of Christian conferences, lectures, producing and/or distributing literature and other artistic expressions on Christianity to enlighten others about the Christian religion.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Trustees have had due regard to public benefit guidance issued by the Charity Commission and the Trustees' view is that their principal objective falls squarely within the definition of "Public Benefit" in the Charities Act 2011, being concerned with the advancement of the Christian religion.

Achievements and performance

The Trust's primary aim is to resource, equip and encourage worship leaders to write indigenous songs in their own languages that will bless the nations.

To that end, the Trust has been involved in leading teaching seminars, at several worship conferences both here in the UK & internationally: Fresh Encounters Mission Worship 2023 (speaking on the use of new global song) and at the Salvation Army conference 2023.

The Trust has taught and encouraged 50 young Polish songwriters and worship leaders at Poland's Worship Symposium in Warsaw.

The Trust was invited to Empower21 Global conference in Amsterdam meeting with Church and worship leaders from 150 nations (representing all the continents).

The Experience festival in Nigeria, the world's largest gospel music festival and a gathering of half million people, was also attended by the Trust who met with key Nigerian worship leaders and was invited to speak at the 'House on the Rock' leader's reception.

The Trust also played a key part in coordinating multicultural concerts at Wembley Arena 'Victory Sounds' with 8,000 people and Manchester Arena 'Festival of Praise' with 17,000 people.

The Trust has presented The World of Worship programmes for Premier Radio and worked in collaboration with Mission Worship on their 'More Than a Song' TV project, which involved interviewing worship leaders on their inspiration and song writing journeys.

The Trust has been championing (with CCLI) profiling indigenous songs on their influential SongSelect sheet music website.

The Trust is also contributor to the Intercultural and One People's Commission consultations with the Evangelical Alliance which represents churches across all UK church denominations.

WORD AND WORSHIP TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

Trust has continued to work with Nigerian worship leader Sinach in recording and filming her new album Victory Sounds, featuring worship leaders from around the world such as Israel Houghton, Travis Green, Da'Dra Greathouse, and Lucy Grimble. 'Victory is My name', the co-write with Israel Houghton has now had 5.9 million views on YouTube. The album has been awarded Album of the Year & Contemporary Gospel Song of the Year by the Step FWD Awards 2024.

The Word and Worship Trust will continue to encourage the nurturing of indigenous songs and cultivating the sounds of the nations to be written and heard, therefore fulfilling their vision of connecting cultures.

Financial review

During the year the charity received a donation of £78,000 from Integrity Music Limited to help maintain its activities (2023: £80,000). The charitable activity expenditure amounted to £57,208 (2023: £60,411) and it incurred some professional fees and operational expenses totalling £15,616 (2023: £22,185) resulting in a surplus at the year end of £5,176 (2023: deficit of £2,596).

Reserves policy

The charity's policy for unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to between three and six months' expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities. Consideration is given to ways in which additional funds may be raised. Total unrestricted funds at the year end were £17,446 (2023: £12,270).

Principal risk and uncertainties

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future developments

In future years, the trustees will look to fulfil the charity's objectives of advancing the Christian religion, through its various activities and events held. The trustees have considered the impact of the energy and cost of living crisis on their future plans and at this stage there is no change to the strategy for the charity, nor do they consider there to be an impact on the going concern status of the charity (see accounting policy for further details).

Structure, governance and management

The charity is a company limited by guarantee, as defined by the Companies Act 2006, incorporated on 4 December 2015 and registered as a charity on 22 May 2017. The charitable company is controlled by its governing document, its Memorandum and Articles of Association, dated 4 December 2015.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature were:

Mr J J Brown

Mr B Gidoomal

Mr H H Kaufmann

Mr J R Quintana Chavez

Mr S Mohede

Ms A Omideyi

Ms J Zachman

(Appointed 28 September 2023)

(Appointed 22 March 2024)

(Appointed 22 July 2024)

WORD AND WORSHIP TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

The charity may by ordinary resolution:

1. appoint a person who is willing to act to be a trustee; and
2. determine the rotation in which any additional trustees are to retire.

No person other than a trustee retiring by rotation may be appointed a trustee at any general meeting unless:

1. he or she is recommended for election/re-election by the trustees; or
2. not less than fourteen nor more than thirty-five clear days before the date of the meeting, the charity is given a notice that:
 - a. is signed by a member entitled to vote at the meeting;
 - b. states the member's intention to propose the appointment of a person as a trustee;
 - c. contains the details that, if the person were to be appointed, the charity would have to file at Companies House; and
 - d. is signed by the person who is proposed to show his or her willingness to be appointed.

All members who are entitled to receive notice of a general meeting must be given not less than seven nor more than twenty-eight clear days' notice of any resolution to be put to the meeting to appoint a trustee other than a trustee who is to retire by rotation.

All the current trustees are experienced and work closely together to build the activities of the charity. The trustees will in due course write procedures for training future trustees.

All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees are considered to be the charity's key management personnel. No members of the key management personnel receive remuneration.

Auditor

RSM UK Audit LLP were appointed as auditor to the charitable company and in accordance with section 485 of the Companies Act 2006, a resolution proposing that they be re-appointed will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The Trustees' report was approved by the Board of Trustees.



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Mr J J Brown

Dated: 19/02/25
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WORD AND WORSHIP TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MAY 2024

The trustees, who are also the directors of Word and Worship Trust for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WORD AND WORSHIP TRUST

Opinion on financial statements

We have audited the financial statements of Word and Worship Trust (the 'charitable company') for the year ended 31 May 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 May 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' Report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WORD AND WORSHIP TRUST (CONTINUED)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' responsibilities set out on page 4 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WORD AND WORSHIP TRUST (CONTINUED)

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory framework that the charitable company operates in and how the charitable company is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, Charities Act 2011 and the charitable company's governing document. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report and remaining alert to new or unusual transactions which may not be in accordance with the governing documents.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, challenging judgments and estimates.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of this report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

RSM UK Audit LLP

Nicholas Sladden (Senior Statutory Auditor)

For and on behalf of RSM UK Audit LLP, Statutory Auditor

Chartered Accountants

25 Farringdon Street

London

EC4A 4AB

United Kingdom

20/02/25

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WORD AND WORSHIP TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MAY 2024

		Unrestricted funds	
	Notes	2024 £	2023 £
<u>Income from:</u>			
Donations and legacies	2	78,000	80,000
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	3	72,824	82,596
		<hr/>	<hr/>
Net income/(expenditure) and net movement in funds		5,176	(2,596)
Fund balances at 1 June 2023		12,270	14,866
		<hr/>	<hr/>
Fund balances at 31 May 2024		17,446	12,270
		<hr/> <hr/>	<hr/> <hr/>

WORD AND WORSHIP TRUST**BALANCE SHEET****AS AT 31 MAY 2024**

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	7	2,507		-	
Cash at bank and in hand		34,204		37,555	
		<u>36,711</u>		<u>37,555</u>	
Creditors: amounts falling due within one year	8	(19,265)		(25,285)	
Net current assets			17,446		12,270
Funds					
Unrestricted funds			17,446		12,270
			<u>17,446</u>		<u>12,270</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

19/02/25

The financial statements were approved by the Trustees on and are signed on its behalf by:



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Mr J J Brown

Trustee

WORD AND WORSHIP TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

Charity information

Word and Worship Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Third Floor Suite Bostel House, 37 West Street, Brighton, BN1 2RE, United Kingdom.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

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

1.2 Going concern

The trustees have considered whether it is appropriate to prepare the financial statements on the basis that the charity is a going concern on that assessment. Based on the fact that the charity has the support of the ultimate parent entity via a letter of support, they have no reason to believe that the charity will not meet its obligations as they fall due for the foreseeable future, and for a period of at least 12 months from the date of approval of these financial statements and, accordingly, they have prepared the financial statements on a going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

1.4 Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the cost of events and other costs for running the activities of the charity.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

WORD AND WORSHIP TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies (Continued)

1.6 Financial instruments

The charity has applied the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.7 Taxation

The Company is a registered charity and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

2 Donations and legacies

	2024 £	2023 £
Donations and gifts	78,000	80,000

3 Charitable activities

	2024 £	2023 £
Staff costs	42,796	46,874
Travel costs	14,412	13,537
	57,208	60,411
Support costs (see note 4)	15,616	22,185
	72,824	82,596

WORD AND WORSHIP TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

4 Support costs

	Governance costs	
	2024	2023
	£	£
Audit fees	2,880	2,760
Accountancy	2,280	2,040
Legal fees	5,586	13,469
(Over)/under provision for prior year audit & accountancy fees	(120)	(30)
Bank charges	585	528
Stationery & Subscriptions	473	575
Telecommunications	1,353	1,182
Insurance	2,479	1,421
Promotion	100	240
	<u>15,616</u>	<u>22,185</u>

5 Employees

During the year there was 1 employee (2023: 1).

	2024	2023
	£	£
Wages and salaries	36,556	39,495
Social security costs	3,789	4,466
	<u>40,345</u>	<u>43,961</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or previous year.

No trustee expenses were incurred during the current or previous year.

7 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	<u>2,507</u>	<u>-</u>

WORD AND WORSHIP TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

8 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	1,104	677
Amounts due to fellow group undertakings	8,581	12,821
Accruals	9,580	11,787
	<u>19,265</u>	<u>25,285</u>

9 Related party transactions

During the year the charity received an unrestricted donation of £78,000 (2023: £80,000) from Integrity Music Limited. Costs of £22,815 were charged during the period (2023: £19,276) from Integrity Music Limited. At the year end, Integrity Music Limited were owed £8,581 (2023: £12,821).

The relationship between Integrity Music Limited and Word and Worship Trust is further detailed in note 11.

10 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

11 Controlling party

The Trusts sole member is Integrity Music Limited, a company registered in the United Kingdom, company number 02518435. Its principal activity is the advancement of the Christian faith through publishing and distributing Christian music and literature.

David C Cook Inc, a charitable entity incorporated in the United States of America, EIN number 366008100 (IRS Classification - Charitable Organisation) is the ultimate parent undertaking of Integrity Music Limited. Its place of business is 4050 Lee Vance Dr. Colorado Springs, CO 80918. Its principal activity is the advancement of the Christian faith through publishing and distributing Christian music and literature. No consolidated financial statements are prepared which include Word and Worship Trust.

The ultimate controlling party is David C Cook Inc. through its corporate trusteeship over the group.