

REGISTERED CHARITY NUMBER: 119430

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 16 JULY 2020 TO 31 AUGUST 2021
FOR
NORTH WEST GOSPEL PARTNERSHIP**

Fairhurst
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

NORTH WEST GOSPEL PARTNERSHIP

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for the Period 16 July 2020 to 31 August 2021**

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NORTH WEST GOSPEL PARTNERSHIP

REPORT OF THE TRUSTEES for the Period 16 July 2020 to 31 August 2021

The trustees present their report with the financial statements of the charity for the period 16 July 2020 to 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are for the public benefit being the promotion and advancement of religion in particular evangelical, protestant reformed, christian religion.

Significant activities

The charity was constituted on 16 July 2020 as a charitable incorporated organisation (CIO)

On the 29 July 2021, the funds totalling £257,246, were transferred from The North West Partnership Trust, registered charity 1190430, to North West Gospel Partnership

The main current activities include:

- Annual conference for Partnership Churches which is open to all who may wish to attend. This is designed to support and encourage those involved in Christian Leadership and to assist them in leading and building up the wider church family;
- A range of affordable bible training courses, including day and evening, held throughout the North West of England, which are designed to help church members including ministry trainees to better understand how to read and teach the bible. Events are subsidised and concessions can be made available if individuals are unable to afford the training;
- Specific training courses to support evangelical churches around the North West of England including Youth, Music and Sound training courses. These are designed to support and encourage Christian fellowships across the North West and enable them to be more effective in their Christian ministry;
- Provision of grants to assist individuals or churches with the costs of Ministry training;
- The employment of a Director of Training, to provide training services on the above courses and to support ministers and churches across the North West;
- Committees looking at areas such as church planting and finding ways to encourage new congregations in areas where there is no evangelical church or where additional congregations may further the Gospel of Christ;
- Publication of a magazine and an annual dinner or similar event designed to encourage evangelical Christians throughout the region;

Public benefit

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit. As set out in our objectives, we exist for the benefit of individuals primarily in the North West of England through the promotion and advancement of the evangelical protestant reformed Christian religion. We seek to make our courses affordable and further concessions and grants are available to ensure the courses are accessible to all.

FINANCIAL REVIEW

Reserves policy

The charity seeks to maintain sufficient reserves to cover three months' salaries.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of constitution and constitutes a charitable incorporated organisation as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to skills, knowledge and experience needed for the effective administration of the CIO.

At all times there must be at least four trustees and there is no maximum.

NORTH WEST GOSPEL PARTNERSHIP

REPORT OF THE TRUSTEES for the Period 16 July 2020 to 31 August 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- a copy of the current version of this constitution and
- a copy of the CIO's latest Trustees Annual report and statement of accounts.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

119430

Principal address

2 Blackburne Place
Liverpool
L8 7PE

Trustees

P G Baxendale
G R Straker
A P Kellard
Ms S E Bradley
P G H Wells
Dr S J Srirangam

Independent Examiner

Gary Edgerton FCA Cert PFS
Fairhurst
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

NORTH WEST GOSPEL PARTNERSHIP

**REPORT OF THE TRUSTEES
for the Period 16 July 2020 to 31 August 2021**

18 July 2023 | 15:31 BST

Approved by order of the board of trustees on and signed on its behalf by:

Alan Kellard

.....
A P Kellard - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NORTH WEST GOSPEL PARTNERSHIP

Independent examiner's report to the trustees of North West Gospel Partnership

I report to the charity trustees on my examination of the accounts of North West Gospel Partnership (the Trust) for the period 16 July 2020 to 31 August 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement - matters of concern identified

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination.

The records that have been made available to me, including a bank account and the PAYE scheme are in the name of North West Partnership Trust. On 29 July 2021 the North West Partnership Trust (Charity number: 1190430) ceased to operate and all funds and operations were transferred to North West Gospel Partnership. Following discussions with the Trustees a new PAYE scheme has now been set up in the name of the North West Gospel Partnership and the bank account in the name of the North West Partnership Trust closed.

As the records made available to us were limited, we have not been able to obtain evidence to verify completeness of income. Apart from monies identified as received for ministry training, diplomas and Sound Holidays, all monies paid into the charity's bank account have been shown as donations in the Statement of Financial Activities.

Although Sound Holidays operates as part of North West Gospel Partnership, the project operates through a separate bank account and I have been unable to verify that this bank account belongs to North West Gospel Partnership.

I confirm that no other matters have come to my attention that give me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Fairhurst

Gary Edgerton FCA Cert PFS

Fairhurst
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

Date: 18 July 2023 | 15:38 BST

NORTH WEST GOSPEL PARTNERSHIP**STATEMENT OF FINANCIAL ACTIVITIES
for the Period 16 July 2020 to 31 August 2021**

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2	244,627	19,958	264,585
Other trading activities	3	14,675	-	14,675
Total		<u>259,302</u>	<u>19,958</u>	<u>279,260</u>
 EXPENDITURE ON				
Charitable activities				
Ministry Training		<u>12,480</u>	<u>-</u>	<u>12,480</u>
 NET INCOME		<u>246,822</u>	<u>19,958</u>	<u>266,780</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>246,822</u></u>	<u><u>19,958</u></u>	<u><u>266,780</u></u>

The notes form part of these financial statements

NORTH WEST GOSPEL PARTNERSHIP**STATEMENT OF FINANCIAL POSITION**
31 August 2021

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
CURRENT ASSETS				
Debtors	6	221,192	-	221,192
Cash at bank		28,630	19,958	48,588
		<u>249,822</u>	<u>19,958</u>	<u>269,780</u>
CREDITORS				
Amounts falling due within one year	7	(3,000)	-	(3,000)
		<u>246,822</u>	<u>19,958</u>	<u>266,780</u>
NET CURRENT ASSETS				
		<u>246,822</u>	<u>19,958</u>	<u>266,780</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				
		<u>246,822</u>	<u>19,958</u>	<u>266,780</u>
NET ASSETS				
		<u>246,822</u>	<u>19,958</u>	<u>266,780</u>
FUNDS	8			
Unrestricted funds				246,822
Restricted funds				19,958
TOTAL FUNDS				<u>266,780</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 July 2023. 15:31 BST... and were signed on its behalf by:

Alan Kellard

 A P Kellard - Trustee

NORTH WEST GOSPEL PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS for the Period 16 July 2020 to 31 August 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised upon receipt, unless the donor either requests that income be utilised in a future accounting period or the charity reaches a certain performance level. In such cases donation income is deferred until these conditions are met.

Ministry training and diploma income is recognised at the fair value of consideration receivable. Income is recognised during the period in which the training is delivered to the the delegate.

Sound Holidays income is recognised at the fair value of consideration receivable. Income is recognised during the period in which the holiday camp takes place.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NORTH WEST GOSPEL PARTNERSHIP**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Period 16 July 2020 to 31 August 2021****2. DONATIONS AND LEGACIES**

	£
Donations	7,339
Exceptional items	257,246
	<hr/>
	264,585
	<hr/>

Exceptional items

On the 29 July 2021, The North West Partnership Trust transferred its operations to North West Gospel Partnership. This is a non taxable capital transfer, however as North West Gospel Partnership meets the definition of a Public Entity the Net assets received have been treated as a gift in the year. The assets and liabilities transferred at fair value are as follows;

Other debtors: £221,192
Bank balances: £37,476
Other creditors: £ 1,422.

Net Assets: £257,246

The Net Assets transferred related to both restricted and general funds, as follows:

Tim Peters Restricted Fund £19,578
General Unrestricted Fund £237,668
Total Funds £257,246

3. OTHER TRADING ACTIVITIES

	£
Ministry Training	6,074
Diplomas	5,300
Sound Holidays	3,301
	<hr/>
	14,675
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4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 August 2021.

5. INDEPENDENT EXAMINERS REMUNERATION

	£
Independent examiners	2,400
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NORTH WEST GOSPEL PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Period 16 July 2020 to 31 August 2021

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other debtors	221,192
	<u>221,192</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other creditors	3,000
	<u>3,000</u>

8. MOVEMENT IN FUNDS

	Net movement in funds £	At 31/8/21 £
Unrestricted funds		
General fund	246,822	246,822
Restricted funds		
The Tim Peters Training Fund	19,958	19,958
	<u>266,780</u>	<u>266,780</u>
TOTAL FUNDS	<u>266,780</u>	<u>266,780</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	259,302	(12,480)	246,822
Restricted funds			
The Tim Peters Training Fund	19,958	-	19,958
	<u>279,260</u>	<u>(12,480)</u>	<u>266,780</u>
TOTAL FUNDS	<u>279,260</u>	<u>(12,480)</u>	<u>266,780</u>

Unrestricted funds are available to spend on any of the purposes of the charity.

The Tim Peters Training Fund - a fund that exists to assist Christians in the North West of England with financial support to undertake training that will grow them spiritually, benefit the local church and enable them to be confident in sharing the good news of Jesus Christ in an increasingly indifferent culture.

NORTH WEST GOSPEL PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Period 16 July 2020 to 31 August 2021**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 August 2021.

NORTH WEST GOSPEL PARTNERSHIP**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Period 16 July 2020 to 31 August 2021**

£

INCOME AND ENDOWMENTS**Donations and legacies**

Donations	7,339
Exceptional items	257,246
	<hr/>
	264,585

Other trading activities

Ministry Training	6,074
Diplomas	5,300
Sound Holidays	3,301
	<hr/>
	14,675

Total incoming resources	279,260
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EXPENDITURE**Charitable activities**

Sound Holidays	2,403
Ministry training	756
Sundries	223
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	3,382

Support costs**Management**

Wages	3,373
Pensions	871
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	4,244

Other

Other operating leases	1,517
Rates and water	337
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	1,854

Governance costs

Independent Examiner	3,000
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Total resources expended	12,480
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Net income	266,780
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