

REGISTERED CHARITY NUMBER: 119430

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
NORTH WEST GOSPEL PARTNERSHIP**

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

NORTH WEST GOSPEL PARTNERSHIP

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 August 2023**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

NORTH WEST GOSPEL PARTNERSHIP

REPORT OF THE TRUSTEES for the Year Ended 31 August 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. 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.

- The support and furtherance of the religious and other charitable work of congregations meeting for religious worship in the counties of Greater Manchester, Lancashire and Merseyside and elsewhere as the Trustees may from time to time determine;
- The establishment, support and furtherance of new congregations meeting for religious worship in the said counties and elsewhere as the trustees may from time to time determine by way of church plants and otherwise;
- The support of presbyters, deacons, youth workers, pastoral workers, teachers, evangelists, musicians, and administrators.
- The advancement of religious education in accordance with the faith by means of ministry children's and youth workers, and other training courses, classes, seminars, lectures, conferences, and other events, and otherwise.
- The holding of meetings and assemblies.

The production, publication and dissemination of religious work

Significant activities

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

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 worker 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;
- 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;
- 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.

NORTH WEST GOSPEL PARTNERSHIP

REPORT OF THE TRUSTEES for the Year Ended 31 August 2023

ACHIEVEMENT AND PERFORMANCE

The Partnership continues to deliver services and benefits through the key activities outlined above.

We have have continued to support many evangelical churches and members across the North West through the provision of training, events and support.

Student numbers picked up this year, with two in person training courses during the day and one evening course provided.

Activities such as the Annual Conference and Youth Worker Conference continue to be well attended.

We are delighted to continue sharing gospel activity through partnership with other member churches.

FINANCIAL REVIEW

Principal funding sources

Income is derived primarily from charges for events and training courses, and also through donations from member churches and individuals. We are grateful to these organisations and people for their financial support.

Investment policy and objectives

Expenditure includes salaries for our team, costs for running events and publishing general magazines to support and encourage other initiatives across the North West. We seek to make events self-funding, but will consider running events at a loss (supported by member churches and other donations) if it furthers the proclamation of the good news of Jesus Christ across the region or makes the course accessible to those who could not ordinarily afford to attend.

Reserves policy

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

FUTURE

Following the repayment of the loan of by North West Church Resource Charitable Trust, the charity has more control over its finances. Although a decision has not yet been made as to the best use of the funds the charity is looking into the possibility of acquiring its own premises.

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.

Organisational structure

The Charity consists of the Board of Trustees, a Director and an administrator.

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.
- a copy of all the policies and procedures for the North West Gospel Partnership

NORTH WEST GOSPEL PARTNERSHIP

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

Our activities are designed to support gospel initiatives where individual churches would be unable to perform them and to encourage churches in the region to undertake initiatives where they proclaim clearly the gospel or where they train individuals, so they can be more effective for Christ. This encouragement is through:

Enabling member churches to work together to support and encourage each other
Providing services and events such as training where an individual church would not be able to provide such services. These courses are open to all evangelical Christians and are priced cost effectively to enable objectives including any people from all backgrounds to attend.
Making the services of our team available to other Churches to support their ministry
An annual conference to make individuals across the region aware of the great work being undertaken throughout the North West.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

119430

Principal address

St Andrews Parish Hall
Worden Lane
Leyland
PR25 3EL

Trustees

P G Baxendale
G R Straker
A P Kellard
Rev S E Bradley
P G H Wells
Dr S J Srirangam
Ms H Fox (appointed 27/4/2023)
Rev A Raynes (appointed 13/3/2023)
E Bridle (appointed 13/5/2024)

Independent Examiner

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

26 July 2024 | 16:10 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 year ended 31 August 2023.

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

I have completed my examination.

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.

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.

Gary Edgerton

Gary Edgerton FCA Cert PFS

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

26 July 2024 | 16:12 BST

Date:

NORTH WEST GOSPEL PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	35,743	775	36,518	33,048
Other trading activities	3	89,242	-	89,242	89,230
Total		<u>124,985</u>	<u>775</u>	<u>125,760</u>	<u>122,278</u>
EXPENDITURE ON					
Charitable activities					
Ministry Training		51,139	4,962	56,101	102,014
Sound Holidays		37,104	-	37,104	20,818
Diplomas		26,660	-	26,660	29,382
Annual conference		8,000	-	8,000	7,900
Other		-	-	-	3,600
Total		<u>122,903</u>	<u>4,962</u>	<u>127,865</u>	<u>163,714</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	9	2,082	(4,187)	(2,105)	(41,436)
		<u>1,230</u>	<u>(1,230)</u>	<u>-</u>	<u>-</u>
Net movement in funds		3,312	(5,417)	(2,105)	(41,436)
RECONCILIATION OF FUNDS					
Total funds brought forward		219,927	5,417	225,344	266,780
TOTAL FUNDS CARRIED FORWARD		<u><u>223,239</u></u>	<u><u>-</u></u>	<u><u>223,239</u></u>	<u><u>225,344</u></u>

The notes form part of these financial statements

NORTH WEST GOSPEL PARTNERSHIP
STATEMENT OF FINANCIAL POSITION
31 August 2023

		Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
	Notes				
CURRENT ASSETS					
Debtors	7	111,192	-	111,192	221,192
Cash at bank		119,713	-	119,713	27,357
		<u>230,905</u>	<u>-</u>	<u>230,905</u>	<u>248,549</u>
CREDITORS					
Amounts falling due within one year	8	(7,666)	-	(7,666)	(23,205)
		<u>223,239</u>	<u>-</u>	<u>223,239</u>	<u>225,344</u>
NET CURRENT ASSETS					
		<u>223,239</u>	<u>-</u>	<u>223,239</u>	<u>225,344</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>223,239</u>	<u>-</u>	<u>223,239</u>	<u>225,344</u>
NET ASSETS					
		<u>223,239</u>	<u>-</u>	<u>223,239</u>	<u>225,344</u>
FUNDS	9				
Unrestricted funds				223,239	219,927
Restricted funds				-	5,417
TOTAL FUNDS				<u>223,239</u>	<u>225,344</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 July 2024, 16:10 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 Year Ended 31 August 2023

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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 Year Ended 31 August 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	36,518	33,048

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Ministry Training	15,158	31,490
Diplomas	27,760	32,000
Sound Holidays	40,297	20,009
Annual conference	6,027	5,731
	89,242	89,230

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	29,843	3,205	33,048
Other trading activities	89,230	-	89,230
Total	119,073	3,205	122,278
EXPENDITURE ON			
Charitable activities			
Ministry Training	84,364	17,650	102,014
Sound Holidays	20,722	96	20,818
Diplomas	29,382	-	29,382
Annual conference	7,900	-	7,900
Other	3,600	-	3,600
Total	145,968	17,746	163,714
NET INCOME/(EXPENDITURE)	(26,895)	(14,541)	(41,436)
RECONCILIATION OF FUNDS			
Total funds brought forward	246,822	19,958	266,780

NORTH WEST GOSPEL PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2023

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>219,927</u>	<u>5,417</u>	<u>225,344</u>

6. INDEPENDENT EXAMINERS REMUNERATION

Independent examiners	£ 3,600
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7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	<u>111,192</u>	<u>221,192</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	-	14,384
Other creditors	<u>7,666</u>	<u>8,821</u>
	<u>7,666</u>	<u>23,205</u>

9. MOVEMENT IN FUNDS

	At 1/9/22 £	Net movement in funds £	Transfers between funds £	At 31/8/23 £
Unrestricted funds				
General fund	219,927	2,082	1,230	223,239
Restricted funds				
The Tim Peters Training Fund	5,417	(4,187)	(1,230)	-
TOTAL FUNDS	<u>225,344</u>	<u>(2,105)</u>	<u>-</u>	<u>223,239</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	124,985	(122,903)	2,082
Restricted funds			
The Tim Peters Training Fund	775	(4,962)	(4,187)
TOTAL FUNDS	<u>125,760</u>	<u>(127,865)</u>	<u>(2,105)</u>

NORTH WEST GOSPEL PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2023

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	246,822	(26,895)	219,927
Restricted funds			
The Tim Peters Training Fund	19,958	(14,541)	5,417
TOTAL FUNDS	<u>266,780</u>	<u>(41,436)</u>	<u>225,344</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	119,073	(145,968)	(26,895)
Restricted funds			
The Tim Peters Training Fund	3,205	(17,746)	(14,541)
TOTAL FUNDS	<u>122,278</u>	<u>(163,714)</u>	<u>(41,436)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/21 £	Net movement in funds £	Transfers between funds £	At 31/8/23 £
Unrestricted funds				
General fund	246,822	(24,813)	1,230	223,239
Restricted funds				
The Tim Peters Training Fund	19,958	(18,728)	(1,230)	-
TOTAL FUNDS	<u>266,780</u>	<u>(43,541)</u>	<u>-</u>	<u>223,239</u>

NORTH WEST GOSPEL PARTNERSHIP**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2023****9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	244,058	(268,871)	(24,813)
Restricted funds			
The Tim Peters Training Fund	3,980	(22,708)	(18,728)
TOTAL FUNDS	<u>248,038</u>	<u>(291,579)</u>	<u>(43,541)</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. The fund was closed during the year.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

NORTH WEST GOSPEL PARTNERSHIP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	36,518	33,048
Other trading activities		
Ministry Training	15,158	31,490
Diplomas	27,760	32,000
Sound Holidays	40,297	20,009
Annual conference	6,027	5,731
	<hr/>	<hr/>
	89,242	89,230
Total incoming resources	<hr/>	<hr/>
	125,760	122,278
EXPENDITURE		
Charitable activities		
Conference	7,902	7,851
Diplomas	26,660	29,382
Sound Holidays	35,486	20,771
Ministry training	2,432	4,640
Sundries	12,975	7,225
Grants to individuals	4,962	17,246
	<hr/>	<hr/>
	90,417	87,115
Support costs		
Management		
Wages	22,678	40,483
Pensions	2,288	10,044
	<hr/>	<hr/>
	24,966	50,527
Other		
Other operating leases	7,204	18,204
Rates and water	640	3,836
	<hr/>	<hr/>
	7,844	22,040
Governance costs		
Independent Examiner	3,600	3,600
Accountancy and legal fees	1,038	432
	<hr/>	<hr/>
	4,638	4,032
Total resources expended	<hr/>	<hr/>
	127,865	163,714
Net expenditure	<hr/>	<hr/>
	(2,105)	(41,436)

This page does not form part of the statutory financial statements