

NORTHGATE CHURCH TRUST

England & Wales · Charity number 518346

Details

Status Registered

Legal form Other

Registered 1987-02-19

Register [View on the Charity Commission register](#)

Contact

Address Northgate Church
Upper Northgate Street
Chester
CH1 4EF

Phone 01244 394670

Email church@northgate.org.uk

Website www.northgate.org.uk

Activities

Objects: 1. THE ADVANCEMENT OF THE CHRISTIAN FAITH. 2. THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS OR WHO ARE AGED OR SICK. 3. THE ADVANCEMENT OF EDUCATION ON THE BASIS OF CHRISTIAN PRINCIPLES.

Activities: Community Activities
Conducting Meetings & Services
Youth Work
Elderly Work
Relief work UK & Overseas
Working with other Christian Organisations

Classification

- **How:** Makes Grants To Individuals, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** CHESHIRE
- India
- Thailand
- Ukraine
- Zambia
- Zimbabwe
- Cheshire East
- Cheshire West & Chester
- Flintshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£215,446	£228,812	-	-
2024-03-31	£285,533	£301,022	-	-
2023-03-31	£220,775	£235,125	-	-
2022-03-31	£191,376	£170,600	-	-
2021-03-31	£190,127	£161,066	-	-

Trustees

Name	Role	Appointed
Charles Maconachie		2025-01-13
DAVID HOPPER		
David Davies		2019-10-14
GERALD SIDERY		
Iveta Owolabi		2025-07-25
John Nicholas Pengelly		2024-04-22

NORTHGATE CHURCH TRUST

England & Wales - Charity number 518346

Accounts

**NORTHGATE CHURCH
TRUST**

**REPORTS &
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31ST MARCH 2025**

**Registered Charity No
518346**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

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**CHARITY LEGAL & ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2025**

Charity Number	518346	
Governing Instrument	Declaration of Trust 29th July 1976	(Amended) (28th November 1986)
Trustees	Richard Nutt Gerald Sidery Dave Hopper David Davies Nick Pengelly Charles Maconachie	Chair Treasurer Secretary Appointed 22nd April 2024 Appointed 13th January 2025
Elders & Leaders	Gerald Sidery Lin Sidery Nick Pengelly Sue Pengelly Jenni Ogden Joe Bullen	
Principal Address	Northgate Church Upper Northagte Street Chester CH1 4EF	
Bankers	National Westminster Bank plc Chester Branch	
Independent Examiner	Bruce Roberts & Co Limited Chartered Accountants Unit 10, Edison Court, Ellice Way, Wrexham LL13 7YT	

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2025**

The Trustees submit their annual report and the financial statements for the year ended 31st March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities": preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on the 16 July 2014 and with the Charities Act 2011.

The Trustees have complied with the duty in the Charities Act 2011 to have due regard to (public interest) guidance published by the Charity Commission.

Purpose of the charity as laid down by the Trust Deed

The objects of the charity, as stated in its declarations of trust dated 29th July 1976 (amended 28th November 1986):

- The advancement of the Christian faith and the worship of God
- The relief of persons who are in conditions of need, hardship or distress, or who are aged and sick .
- The advancement of education on the basis of Christian principles.

The activities undertaken by the Church to further its charitable activities for public benefit during the year:

- Conducting meetings
- Running Community Projects
- Organising activities and groups
- Working closely with other Christian organisations.
- Working with Asylum Seekers and Refugees - principally from Iran.
- Extending the work with the African Community and University Community.

The charity has achieved:

- Maintaining the church membership
- Continued support to projects for the advancement and education of the Christian faith
- Maintaining the charity's assets and income.

Financial Review

The Charity's income decreased from £285,533 to £215,446. The decrease was primarily due to receipts of grants and special offerings received in the previous year to renovate the Church Back Hall roof. The level of core tithes income from members was maintained in the year. The Trust maintained its level of expenditure accordingly. The performance of the charity was consistent with the prior year to end up with a decrease of £13,366.

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2025**

Investment policy

The charity has adopted a policy of investing in low risk, high return investment account with Kingdom Bank.

Fund raising

The charity relies on voluntary donations from its members for its income. The charity does not employ professional fund raising bodies.

Resources expended and services

The Trust took on a new part time Youth Worker in July '24 to grow the youth work now that our strong children's ministry is getting older in age. Expenditure incurred and services provided elsewhere were consistent with the prior year.

Changes in fixed assets

The additions to fixed assets were principally renovating the Church house which is used to keep refugees and people on low income from being homeless. A new video projector and display screen was also purchased to improve the visibility in public meetings..

Reserves

The Trustees have reviewed the reserves of the Charity. The review encompasses the nature of the income and expenditure streams and the nature of the reserve. The review concluded that there will be sufficient funds to finance the restricted activities of the Charity. During the year the Reserves of the Charity decreased from £477,865 to £464,499.

Volunteers

The charity is grateful for the commitment of its volunteers who are involved in all aspects of the charity's operations.

Plans for the Future

The Trustees and Leadership Team review the strategic plan annually. Currently the key objectives are:

- To reach and help the spiritually and socially needy in the Chester community.
- To develop and disciple those Christians currently within the Northgate Church membership.
- To maximise the use of our facility and to draw up development plans that will enable us to plan for the next 10 years.
- To look at ways of increasing our resources to fund the extension of the ministry base at the church.

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2025**

Governance and internal control

The Church activities are led by a leadership team which reports to the Board of Trustees.

Trustees are selected by the other members of the trustee board. New trustees are approached from amongst the church membership. The trustees meet periodically in the year to review strategy, performance, operating plans, budgets and building matters.

Charity law 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 surplus or deficit of the charity for that period. In preparing those financial statements, the trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- prepared the financial statements on a going concern basis
- stated whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements

The trustees have overall responsibility for ensuring that the charity has appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- A strategic plan and an annual budget approved by the trustees
- Regular consideration by the trustees of financial results and variance from budgets.
- Delegation of authority and segregation of duties.
- Identification and management of risk.

The trustees have reviewed the adequacy of the charity's current internal controls and are pleased to report that the charity's internal financial controls, in particular, conform with guidelines issued by the Charity Commission.

This report was approved by the Board of Trustees on 2025

Gerald J. Sidery ACA

INDEPENDENT REPORT TO THE TRUSTEES OF NORTHGATE CHURCH TRUST

I report to the charity trustees on my examination of the accounts of Northgate Church Trust for the year ended the 31st March 2025.

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 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Where the Charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm I am a member of the Association of Chartered Certified Accountants.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect :

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act ; or
- (2) the accounts do not accord with those records ; or
- (3) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities - applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Bruce Roberts FCA
Chartered Accountant
C/o Bruce Roberts & Co Ltd
Unit 10, Edison Court, Elice Way, Wrexham LL13 7YT

Date : 08/12/2025

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025**

Incoming Resources		Unrestricted	Restricted	TOTAL	TOTAL
Income from :		Funds	Funds	2025	2024
	Notes	£	£	£	£
Donations and legacies	2(a)	157,253	19,345	176,598	247,345
Charitable activities	2(b)	32,221	-	32,221	32,056
Investments	2(c)	6,627	-	6,627	6,132
Total income		196,101	19,345	215,446	285,533
Expenditure on :					
Raising funds	3(a)	-	-	-	-
Charitable activities	3(b)	203,348	25,464	228,812	301,022
Total expenditure		203,348	25,464	228,812	301,022
Net income(expenditure) before investment gains/(Losses)		(7,247)	(6,119)	(13,366)	(15,489)
Transfers between funds		-	-	-	-
Net movement in funds		(7,247)	(6,119)	(13,366)	(15,489)
Reconciliation of funds					
Total funds brought forward		451,436	26,429	477,865	493,354
Total funds carried forward		444,189	20,310	464,499	477,865

**STATEMENT OF FINANCIAL POSITION
AS AT 31ST MARCH 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
FIXED ASSETS					
Tangible Assets	6	<u>203,725</u>	<u>-</u>	<u>203,725</u>	<u>163,365</u>
CURRENT ASSETS					
Debtors and prepayments	7	9,274	-	9,274	32,810
Cash at Bank and in Hand		239,731	20,310	260,041	290,904
Total Current assets		<u>249,005</u>	<u>20,310</u>	<u>269,315</u>	<u>323,714</u>
CREDITORS					
Amounts falling due within one year	8	8,542	-	8,542	9,214
Net Current Assets		<u>240,463</u>	<u>20,310</u>	<u>260,773</u>	<u>314,500</u>
Total assets less current liabilities		<u>444,188</u>	<u>20,310</u>	<u>464,499</u>	<u>477,865</u>
Total net assets		<u>444,188</u>	<u>20,310</u>	<u>464,499</u>	<u>477,865</u>
Funds of the Charity :					
Restricted income funds		-	20,310	20,310	26,429
Unrestricted funds		444,189	-	444,189	451,436
Total funds		<u>444,189</u>	<u>20,310</u>	<u>464,499</u>	<u>477,865</u>

Approved by the Trustees on the and signed on its behalf by:

.....

2025

Gerald Sidery (Treasurer)

**NORTHGATE CHURCH TRUST
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2025**

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	2025	2024
	£	£
Net movement in funds	(13,366)	(15,489)
add : Depreciation	11,181	8,816
Decrease/(increase) in debtors	23,536	(12,702)
Increase/(decrease) in creditors	(671)	62
Net cash used in operating activities	20,679	(19,313)
Tangible fixed assets acquired	(51,541)	(3,215)
Loan repayments	-	-
Cash brought forward	290,904	313,432
Cash carried forward	260,041	290,904

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

1. ACCOUNTING POLICIES**Basis of preparation of accounts**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on 16th July 2014 and with the Charities Act 2011.

Going Concern

The trustees review budgets,cashfows and management accounts on a regular basis to assess whether the trust is a going concern.

The accounts are prepared on a going concern basis.

Funds structure

Unrestricted funds represent the funds of the Church that are not subject to any restrictions regarding their use and are available for application on the church activities. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

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

Donations,grants and legacies to the Church are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either in control of the charity or have been met.

Rental income from the letting of the church hall and other properties is recognised when the rental is due.

Gift Aid receivable is included in income when there is valid declaration from the donor. Any gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP.

Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

ACCOUNTING POLICIES CONTINUED

Governance Costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent review and legal fees together with an apportionment of overhead and support costs.

Volunteer help and Donated services

Services provided free of charge by volunteers includes working at Church events and maintenance of the church grounds. As it is difficult to reliably measure the time involved these services have not been valued and included in the SOFA.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets calculated to write off the cost less an residual value over their expected useful economic lives as follows:

Assets are capitalised where they can be used for more than one year and cost over £250

Freehold Land and Buildings	2%	Straight line basis
Fixtures & Fittings	20%	Straight line basis
Office equipment & computers	20%	Straight line basis
Public address equipment	20%	Straight line basis

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

2. INCOMING RESOURCES:

	Unrestricted General £	Designated £	Restricted £	TOTAL 2025 £	TOTAL 2024 £
2(a) Donations and legacies :					
Donations and gifts	121,263	8,125	16,682	146,070	220,784
Gift Aid	27,814	51	2,663	30,528	26,561
Grants Received	-	-	-	-	-
	<u>149,077</u>	<u>8,176</u>	<u>19,345</u>	<u>176,598</u>	<u>247,345</u>
2(b) Charitable activities :					
Church hall and house lettings	32,221	-	-	32,221	31,769
Sundry Income	-	-	-	-	287
	<u>32,221</u>	<u>-</u>	<u>-</u>	<u>32,221</u>	<u>32,056</u>
2(c) Income from investments					
Interest	6,627	-	-	6,627	6,132
	<u>6,627</u>	<u>-</u>	<u>-</u>	<u>6,627</u>	<u>6,132</u>
TOTAL INCOMING RESOURCES	<u>187,925</u>	<u>8,176</u>	<u>19,345</u>	<u>215,446</u>	<u>285,533</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

3. RESOURCES EXPENDED

	Unrestricted Fund £	Designated Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
3(a) Raising funds	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
3(b) Charitable activities					
Ministry services	79,918	-	-	79,918	71,167
Ministry expenses	2,420	-	-	2,420	6,277
Ministry gifts	4,757	11,102	25,464	41,323	41,611
Outreach, music, & drama	7,109	-	-	7,109	6,015
Rental property costs	8,723	4,500	-	13,223	10,666
Administration wages	16,186	-	-	16,186	15,714
Administration costs	16,249	-	-	16,249	20,427
Property costs -church	37,276	-	-	37,276	122,478
Community work projects	2,551	-	-	2,551	3,267
Conference, books and training	682	-	-	682	63
Children & youth work	10,135	-	-	10,135	1,667
Governance costs	1,740	-	-	1,740	1,670
	187,746	15,602	25,464	228,812	301,022
Total Expenditure	187,746	15,602	25,464	228,812	301,022

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

4 Statement of funds

	At 1st April 2024	Income	Expenditure	Transfers	At 31st March 2025
	£	£		£	£
General Reserve	348,557	187,925	(187,746)	(13,183)	335,553
Designated funds					
Bliss Legacy	20,245	-	(532)	-	19,713
Okell Legacy	2,000	-	-	-	2,000
Smith Legacy	3,000	-	-	-	3,000
Lorne Street	8,802	-	(4,500)	2,334	6,636
Redemption Fund	13,955	-	-	-	13,955
Seed Fund	17,281	176	(10,570)	10,849	17,736
Family Worker Fund	3,000	-	-	-	3,000
Tech Development Fund	3,913	-	-	-	3,913
Innovation Fund	10,000	-	-	-	10,000
Designated Tithes	20,683	8,000	-	-	28,683
	<u>102,879</u>	<u>8,176</u>	<u>(15,602)</u>	<u>13,183</u>	<u>108,636</u>
Total Unrestricted Funds	<u>451,436</u>	<u>196,101</u>	<u>(203,348)</u>	<u>-</u>	<u>444,189</u>
Restricted funds					
Property Maintenance Funds					
Property Maintenance Funds	-	-	-	-	-
Short Term Redirected Gifts					
Redirected Gifts	-	3,381	(3,481)	100	-
Destiny School Zambia	1,164	5,701	(4,940)	-	1,925
Greenway Grocer	125	-	(125)	-	-
Iranian Family Fund	1,055	-	-	-	1,055
Sanctuary Seeker Fund	7,383	7,358	(12,674)	1,875	3,942
Music Ministry	-	-	-	-	-
Cuppa at the Cross	-	-	-	-	-
Lovemore & Caroline	542	240	-	-	782
Micro Loan	300	2,450	-	-	2,750
Property Roof Fund	-	-	-	-	-
Zambia Sports & Kids	515	-	(387)	(100)	28
Steph Mansfield	-	-	-	-	-
Ukraine	3,992	-	(2,117)	(1,875)	-
Wolverham School Fund	-	-	-	-	-
Longer Term Ongoing Funds					
Childrens Work	850	-	-	-	850
Mission to India	2,979	-	(250)	(2,729)	-
Outreach Fund	-	-	-	-	-
Overseas Mission	236	-	-	2,729	2,965
The Barn Fund	3,395	215	(1,490)	-	2,120
Youth & Students	3,893	-	-	-	3,893
Total restricted funds	<u>26,429</u>	<u>19,345</u>	<u>(25,464)</u>	<u>-</u>	<u>20,310</u>
Total funds	<u>477,865</u>	<u>215,446</u>	<u>(228,812)</u>	<u>-</u>	<u>464,499</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

4 Statement of funds (continued)

Designated funds

Bliss Legacy	Unrestricted legacy received
Okell Legacy	Unrestricted legacy received
Smith Legacy	Unrestricted legacy received
Lorne Street Reparation Fund	Reserve for future large reparations
Seed Fund	Proportion of income set aside for external ministries
Family Worker Fund	Designated to launch Community Project
Redemption Fund	Funds set aside following reclaim of offerings
Tech Development Fund	Funds for future PA & Media upgrades
Innovation Fund	Funds set aside for future innovative projects
Designated tithes	Tithes allocated for future larger projects

Restricted funds

Property Maintenance Funds

General	Funds raised for Damp Issues & Roof
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Short Term Redirected Gifts

Redirected Gifts	Funds received to redirect to individuals and organisations
Destiny School Zambia	Funds raised for a School in Zambia
Greenway Grocer	Local Community Initiative against food poverty
Cuppa at the Cross	Local Community Outreach
Iranian Family Fund	Supporting Refugee Families
Lovemore & Caroline	Overseas Missionary
Steph Mansfield	Overseas Missionary
Kaveh & Negin Refugee Fund	Funds raised for Sanctuary Seeker Family
Music Ministry	Fund for Musicians Training
Africa Missions	Funds raised for Overseas Missions
Zambia Sports & Kids	Funds raised for Sports Ministry in Zambia
Ukraine	Funds raised for Ukrainian mission & relief
Wolverham School Fund	Funds raised for support for Woolverham school
Property Roof Fund	Funds Raised to repair Back Hall Roof

Longer Term Ongoing Funds

Childrens Work	To fund a part time children's worker
Mission to India	To fund ministry into India
Outreach Fund	To fund special outreach events
Overseas Mission Fund	To fund overseas ministry trips
Sanctuary Seeker Fund	To fund the work for Asylum Seekers in UK
The Barn Fund	To fund assistance to church members in financial crisis
Youth & Students	To fund the ministry into youth & student work

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

5 Employees Costs	2025	2024
	£	£
Wages and salaries	98,979	83,605
Social security costs	2,697	1,516
Pensions	2,072	1,760
	103,748	86,881

There were no employees who earned more than £60,000 during the year.

The average number of employees analysed by function was:

	Number	Number
Furtherance of Charity's objectives	4	3
Management and administration of the church	1	1
	5	4

6 FIXED ASSETS	Freehold land and buildings	Fixtures & Fittings	Office Equipment	P.A Media & IT	Total
	£	£	£	£	£
Cost					
As at 1st April 2024	225,833	78,843	32,344	66,392	403,412
Additions	39,121	4,554	6,893	973	51,541
Disposals	-	-	-	-	-
As at 31st March 2025	264,954	83,397	39,237	67,365	454,953
Depreciation					
As at 1st April 2024	78,648	65,109	32,344	63,946	240,047
Charge for the Year	3,276	5,327	1,379	1,199	11,181
Eliminated on Disposal	-	-	-	-	-
As at 31st March 2025	81,924	70,436	33,723	65,145	251,228
Net Book Value					
As at 31st March 2025	183,030	12,961	5,514	2,220	203,725

7 Debtors and Prepayments	2025	2024
	£	£
Income Tax Recoverable	8,587	31,439
Prepayments and Accrued Income	687	1,371
	9,274	32,810

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

	2025	2024
	£	£
8 Creditors : Amounts falling due within one year		
Trade Creditors	1,860	729
Accruals	3,841	5,468
Other Creditors	2,841	3,017
	<u>8,542</u>	<u>9,214</u>

	Unrestricted	Restricted	Total Funds	
	Funds	Funds	2025	2024
	£	£	£	£
Fixed Assets	203,725	-	203,725	163,365
Current Assets	249,005	20,310	269,315	323,714
Current Liabilities	(8,542)	-	(8,542)	(9,214)
Fund Balance	<u>444,188</u>	<u>20,310</u>	<u>464,499</u>	<u>477,865</u>

10 Related party transactions and expenses - Trustees

			2025	2024
			£	£
Fees				
Gerald Sidery (including Lin Sidery)			58,919	52,380
			<u>58,919</u>	<u>52,380</u>
	Number	Number	Total	Total
	2025	2024	2025	2024
Expenses			£	£
Traveling and subsistence	-	-	-	-
Phone and internet expenses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The total donations made by the trustees during the year was £19,713 (2024 - £20,768)

11 Governance costs :

	2025	2024
	£	£
Independent examiners fees	1,740	1,670
	<u>1,740</u>	<u>1,670</u>

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Signature 1

Signed by Gerald Sidery using authentication code Vz8vKiRJRHhGbjRF at IP address 77.103.26.247, on 2025/12/10 08:29:50 Z.

Gerald Sidery's e-mail address is: gerald@northgate.org.uk.

NORTHGATE CHURCH TRUST

England & Wales - Charity number 518346

Accounts

**NORTHGATE CHURCH
TRUST**

**REPORTS &
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31ST MARCH 2024**

**Registered Charity No
518346**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

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**CHARITY LEGAL & ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2024**

Charity Number	518346	
Governing Instrument	Declaration of Trust 29th July 1976	(Amended) (28th November 1986)
Trustees	Richard Nutt Gerald Sidery Dave Hopper David Davies Rachel Gray Joanna Nutt Nick Pengelly	Chair Treasurer Secretary Resigned 24th April 2023 Resigned 24th April 2023 Appointed 22nd April 2024
Elders & Leaders	Gerald Sidery Lin Sidery Nick Pengelly Sue Pengelly Jenni Ogden Joe Bullen	
Principal Address	Northgate Church Upper Northgate Street Chester CH1 4EF	
Bankers	National Westminster Bank plc Chester Branch	
Independent Examiner	Bruce Roberts & Co Limited Chartered Accountants Unit 10, Edison Court, Ellice Way, Wrexham LL13 7YT	

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2024**

The Trustees submit their annual report and the financial statements for the year ended 31st March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities": preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on the 16 July 2014 and with the Charities Act 2011.

The Trustees have complied with the duty in the Charities Act 2011 to have due regard to (public interest) guidance published by the Charity Commission.

Purpose of the charity as laid down by the Trust Deed

The objects of the charity, as stated in its declarations of trust dated 29th July 1976 (amended 28th November 1986):

- The advancement of the Christian faith and the worship of God
- The relief of persons who are in conditions of need, hardship or distress, or who are aged and sick .
- The advancement of education on the basis of Christian principles.

The activities undertaken by the Church to further its charitable activities for public benefit during the year:

- Conducting meetings
- Running Community Projects
- Organising activities and groups
- Working closely with other Christian organisations.
- Working with Asylum Seekers and Refugees - principally from Iran.
- Extending the work with the African Community and University Community.

The charity has achieved:

- Maintaining the church membership
- Continued support to projects for the advancement and education of the Christian faith
- Maintaining the charity's assets and income.

Financial Review

The Charity's income increased from £220,775 to £285,533. The increase was primarily due to receipts of grants and special offerings received in the year to renovate the Church Back Hall roof. The level of core tithe income from members was maintained in the year. The Trust maintained its level of expenditure accordingly. The restoration of the church roof cost £90,112. This was covered by grants and donations raised. The performance of the charity was consistent with the prior year to end up with a decrease of £15,489.

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2024**

Investment policy

The charity has adopted a policy of investing in low risk, high return investment account with Kingdom Bank.

Fund raising

The charity relies on voluntary donations from its members for its income. The charity does not employ professional fund raising bodies.

Resources expended and services

Expenditure incurred and services provided were consistent with the prior year.

Changes in fixed assets

The additions to fixed assets were a new scaffolding tower, new tables and an interpretation system for our Iranian Ministry.

Reserves

The Trustees have reviewed the reserves of the Charity. The review encompasses the nature of the income and expenditure streams and the nature of the reserve. The review concluded that there will be sufficient funds to finance the restricted activities of the Charity. During the year the Reserves of the Charity decreased from £493,354 to £477,865.

Volunteers

The charity is grateful for the commitment of its volunteers who are involved in all aspects of the charity's operations.

Plans for the Future

The Trustees and Leadership Team review the strategic plan annually. Currently the key objectives are:

- To reach and help the spiritually and socially needy in the Chester community.
- To develop and disciple those Christians currently within the Northgate Church membership.
- To maximise the use of our facility and to draw up development plans that will enable us to plan for the next 10 years.
- To look at ways of increasing our resources to fund the extension of the ministry base at the church.

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2024**

Governance and internal control

The Church activities are led by a leadership team which reports to the Board of Trustees.

Trustees are selected by the other members of the trustee board. New trustees are approached from amongst the church membership. The trustees meet periodically in the year to review strategy, performance, operating plans, budgets and building matters.

Charity law 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 surplus or deficit of the charity for that period. In preparing those financial statements, the trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- prepared the financial statements on a going concern basis
- stated whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements

The trustees have overall responsibility for ensuring that the charity has appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

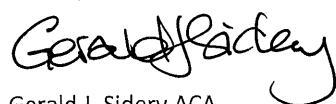
- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- A strategic plan and an annual budget approved by the trustees
- Regular consideration by the trustees of financial results and variance from budgets.
- Delegation of authority and segregation of duties.
- Identification and management of risk.

The trustees have reviewed the adequacy of the charity's current internal controls and are pleased to report that the charity's internal financial controls, in particular, conform with guidelines issued by the Charity Commission.

This report was approved by the Board of Trustees on 13th January 2025



Gerald J. Sidery ACA

INDEPENDENT REPORT TO THE TRUSTEES OF NORTHGATE CHURCH TRUST

I report to the charity trustees on my examination of the accounts of Northgate Church Trust for the year ended the 31st March 2024.

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 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Where the Charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm I am a member of the Association of Chartered Certified Accountants.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect :

(1) accounting records were not kept in respect of the Trust as required by section 130 of the Act ; or

(2) the accounts do not accord with those records ; or

(3) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities - applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Bruce Roberts FCA
Chartered Accountant
C/o Bruce Roberts & Co Ltd
Unit 10, Edison Court, Ellice Way, Wrexham LL13 7YT

Date : 12th January 2025

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024**

Incoming Resources		Unrestricted	Restricted	TOTAL	TOTAL
Income from :		Funds	Funds	2024	2023
	Notes	£	£	£	£
Donations and legacies	2(a)	148,755	98,590	247,345	173,610
Charitable activities	2(b)	32,056	-	32,056	45,203
Investments	2(c)	6,132	-	6,132	1,962
Total income		186,943	98,590	285,533	220,775
Expenditure on :					
Raising funds	3(a)	-	-	-	-
Charitable activities	3(b)	183,482	117,540	301,022	235,125
Total expenditure		183,482	117,540	301,022	235,125
Net income(expenditure) before investment gains/(Losses)		3,461	(18,950)	(15,489)	(14,350)
Transfers between funds		(14,045)	14,045	-	-
Net movement in funds		(10,584)	(4,905)	(15,489)	(14,350)
Reconciliation of funds					
Total funds brought forward		462,020	31,334	493,354	507,704
Total funds carried forward		451,436	26,429	477,865	493,354

**BALANCE SHEET
AS AT 31ST MARCH 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
FIXED ASSETS					
Tangible Assets	6	<u>163,365</u>	-	<u>163,365</u>	168,966
CURRENT ASSETS					
Debtors and prepayments	7	32,810	-	32,810	20,108
Cash at Bank and in Hand		264,475	26,429	290,904	313,432
Total Current assets		<u>297,285</u>	<u>26,429</u>	<u>323,714</u>	333,540
CREDITORS					
Amounts falling due within one year	8	9,214	-	9,214	9,152
Net Current Assets		<u>288,071</u>	<u>26,429</u>	<u>314,500</u>	324,388
Total assets less current liabilities		<u>451,436</u>	<u>26,429</u>	<u>477,865</u>	493,354
Total net assets		<u>451,436</u>	<u>26,429</u>	<u>477,865</u>	493,354
Funds of the Charity :					
Restricted income funds		-	26,429	26,429	31,334
Unrestricted funds		451,436	-	451,436	462,020
Total funds		<u>451,436</u>	<u>26,429</u>	<u>477,865</u>	493,354

Approved by the Trustees on the and signed on its behalf by:



Gerald Sidery (Treasurer)

Dated: 13 January 2025

**NORTHGATE CHURCH TRUST
FUNDS STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2024**

Page 9

	2024	2023
	£	£
Net movement in funds	(15,489)	(14,350)
add : Depreciation	8,816	10,887
Decrease/(increase) in debtors	(12,702)	(17,885)
Increase/(decrease) in creditors	62	(1,576)
Net cash used in operating activities	(19,313)	(22,924)
Tangible fixed assets acquired	(3,215)	(22,082)
Loan repayments	-	-
Cash brought forward	313,432	358,438
Cash carried forward	290,904	313,432

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

1. ACCOUNTING POLICIES**Basis of preparation of accounts**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on 16th July 2014 and with the Charities Act 2011.

Going Concern

The trustees review budgets, cashflows and management accounts on a regular basis to assess whether the trust is a going concern.

The accounts are prepared on a going concern basis.

Funds structure

Unrestricted funds represent the funds of the Church that are not subject to any restrictions regarding their use and are available for application on the church activities. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

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

Donations, grants and legacies to the Church are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either in control of the charity or have been met.

Rental income from the letting of the church hall and other properties is recognised when the rental is due.

Gift Aid receivable is included in income when there is valid declaration from the donor. Any gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP.

Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

ACCOUNTING POLICIES CONTINUED**Governance Costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent review and legal fees together with an apportionment of overhead and support costs.

Volunteer help and Donated services

Services provided free of charge by volunteers includes working at Church events and maintenance of the church grounds. As it is difficult to reliably measure the time involved these services have not been valued and included in the SOFA.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets calculated to write off the cost less an residual value over their expected useful economic lives as follows:

Assets are capitalised where they can be used for more than one year and cost over £250

Freehold Land and Buildings	2%	Straight line basis
Fixtures & Fittings	20%	Straight line basis
Office equipment & computers	25%	Straight line basis
Public address equipment	20%	Straight line basis

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

2. INCOMING RESOURCES:

	Unrestricted General £	Designated £	Restricted £	TOTAL 2024 £	TOTAL 2023 £
2(a) Donations and legacies :					
Donations and gifts	121,634	560	98,590	220,784	148,721
Gift Aid	26,421	140	-	26,561	24,889
Grants Received	-	-	-	-	-
	<u>148,055</u>	<u>700</u>	<u>98,590</u>	<u>247,345</u>	<u>173,610</u>
2(b) Charitable activities :					
Church hall and house lettings	31,769	-	-	31,769	43,891
Sundry Income	287	-	-	287	1,312
	<u>32,056</u>	<u>-</u>	<u>-</u>	<u>32,056</u>	<u>45,203</u>
2(c) Income from investments					
Interest	6,132	-	-	6,132	1,962
	<u>6,132</u>	<u>-</u>	<u>-</u>	<u>6,132</u>	<u>1,962</u>
TOTAL INCOMING RESOURCES	<u>186,243</u>	<u>700</u>	<u>98,590</u>	<u>285,533</u>	<u>220,775</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

3. RESOURCES EXPENDED

	Unrestricted Fund £	Designated Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
3(a) Raising funds	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
3(b) Charitable activities					
Ministry services	71,167	-	-	71,167	68,926
Ministry expenses	6,277	-	-	6,277	6,501
Ministry gifts	4,840	9,343	27,428	41,611	44,389
Outreach, music, & drama	3,953	2,062	-	6,015	2,764
Rental property costs	10,666	-	-	10,666	14,120
Administration wages	15,714	-	-	15,714	11,546
Administration costs	20,427	-	-	20,427	25,319
Property costs -church	32,366	-	90,112	122,478	51,319
Community work projects	3,267	-	-	3,267	2,270
Conference,books and training	63	-	-	63	2,406
Children & youth work	1,667	-	-	1,667	3,915
Governance costs	1,670	-	-	1,670	1,650
	<u>172,077</u>	<u>11,405</u>	<u>117,540</u>	<u>301,022</u>	<u>235,125</u>
Total Expenditure	<u>172,077</u>	<u>11,405</u>	<u>117,540</u>	<u>301,022</u>	<u>235,125</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

4 Statement of funds

	At 1st April 2023	Income	Expenditure	Transfers	At 31st March 2024
	£	£		£	£
General Reserve	349,802	186,243	(172,077)	(15,411)	348,557
Designated funds					
Bliss Legacy	20,245	-	-	-	20,245
Okell Legacy	2,000	-	-	-	2,000
Smith Legacy	3,000	-	-	-	3,000
Lorne Street	6,423	-	-	2,379	8,802
Redemption Fund	28,000	-	-	(14,045)	13,955
Seed Fund	14,892	700	(9,343)	11,032	17,281
Family Worker Fund	3,000	-	-	-	3,000
Tech Development Fund	5,975	-	(2,062)	-	3,913
Innovation Fund	8,000	-	-	2,000	10,000
Designated Tithes	20,683	-	-	-	20,683
	<u>112,218</u>	<u>700</u>	<u>(11,405)</u>	<u>1,366</u>	<u>102,879</u>
Total Unrestricted Funds	<u>462,020</u>	<u>186,943</u>	<u>(183,482)</u>	<u>(14,045)</u>	<u>451,436</u>
Restricted funds					
Property Maintenance Funds					
Property Maintenance Funds	-	-	-	-	-
Short Term Redirected Gifts					
Redirected Gifts	-	1,000	(1,000)	-	-
Destiny School Zambia	1,168	5,482	(5,486)	-	1,164
Greenway Grocer	125	-	-	-	125
Iranian Family Fund	1,144	33	(122)	-	1,055
Sanctuary Seeker Fund	3,616	11,209	(7,442)	-	7,383
Music Ministry	-	-	-	-	-
Cuppa at the Cross	314	-	(314)	-	-
Lovemore & Caroline	302	240	-	-	542
Micro Loan	-	4,300	(4,000)	-	300
Property Roof Fund	9,950	66,117	(90,112)	14,045	-
Zambia Sports & Kids	515	-	-	-	515
Steph Mansfield	-	-	-	-	-
Ukraine	1,542	7,221	(4,771)	-	3,992
Wolverham School Fund	-	188	(188)	-	-
	-	-	-	-	-
Longer Term Ongoing Funds					
Childrens Work	850	-	-	-	850
Mission to India	2,979	-	-	-	2,979
Outreach Fund	-	-	-	-	-
Overseas Mission	236	-	-	-	236
The Barn Fund	4,450	2,800	(3,855)	-	3,395
Youth & Students	4,143	-	(250)	-	3,893
Total restricted funds	<u>31,334</u>	<u>98,590</u>	<u>(117,540)</u>	<u>14,045</u>	<u>26,429</u>
Total funds	<u>493,354</u>	<u>285,533</u>	<u>(301,022)</u>	<u>-</u>	<u>477,865</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

4 Statement of funds (continued)

Designated funds

Bliss Legacy	Unrestricted legacy received
Okell Legacy	Unrestricted legacy received
Smith Legacy	Unrestricted legacy received
Lorne Street Reparation Fund	Reserve for future large reparations
Seed Fund	Proportion of income set aside for external ministries
Family Worker Fund	Designated to launch Community Project
Redemption Fund	Funds set aside following reclaim of offerings
Tech Development Fund	Funds for future PA & Media upgrades
Innovation Fund	Funds set aside for future innovative projects
Designated tithes	Tithes allocated for future larger projects

Restricted funds

Property Maintenance Funds

General	Funds raised for Damp Issues & Roof
---------	-------------------------------------

Short Term Redirected Gifts

Redirected Gifts	Funds received to redirect to individuals and organisations
Destiny School Zambia	Funds raised for a School in Zambia
Greenway Grocer	Local Community Initiative against food poverty
Cuppa at the Cross	Local Community Outreach
Iranian Family Fund	Supporting Refugee Families
Lovemore & Caroline	Overseas Missionary
Steph Mansfield	Overseas Missionary
Kaveh & Negin Refugee Fund	Funds raised for Sanctuary Seeker Family
Music Ministry	Fund for Musicians Training
Africa Missions	Funds raised for Overseas Missions
Zambia Sports & Kids	Funds raised for Sports Ministry in Zambia
Ukraine	Funds raised for Ukrainian mission & relief
Wolverham School Fund	Funds raised for support for Woolverham school
Property Roof Fund	Funds Raised to repair Back Hall Roof

Longer Term Ongoing Funds

Childrens Work	To fund a part time children's worker
Mission to India	To fund ministry into India
Outreach Fund	To fund special outreach events
Overseas Mission Fund	To fund overseas ministry trips
Sanctuary Seeker Fund	To fund the work for Asylum Seekers in UK
The Barn Fund	To fund assistance to church members in financial crisis
Youth & Students	To fund the ministry into youth & student work

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

5 Employees Costs	2024	2023
	£	£
Wages and salaries	83,605	77,763
Social security costs	1,516	1,140
Pensions	1,760	1,578
	<u>86,881</u>	<u>80,481</u>

There were no employees who earned more than £60,000 during the year.

The average number of employees analysed by function was:

	Number	Number
Furtherance of Charity's objectives	3	3
Management and administration of the church	1	1
	<u>4</u>	<u>4</u>

6 FIXED ASSETS	Freehold land and buildings	Fixtures & Fittings	Office Equipment	P.A Media & IT	Total
	£	£	£	£	£
Cost					
As at 1st April 2023	225,833	76,398	32,344	65,622	400,197
Additions	-	2,445	-	770	3,215
Disposals	-	-	-	-	-
As at 31st March 2024	<u>225,833</u>	<u>78,843</u>	<u>32,344</u>	<u>66,392</u>	<u>403,412</u>
Depreciation					
As at 1st April 2023	75,371	60,693	32,344	62,823	231,231
Charge for the Year	3,277	4,416	-	1,123	8,816
Eliminated on Disposal	-	-	-	-	-
As at 31st March 2024	<u>78,648</u>	<u>65,109</u>	<u>32,344</u>	<u>63,946</u>	<u>240,047</u>
Net Book Value					
As at 31st March 2024	<u>147,185</u>	<u>13,734</u>	<u>-</u>	<u>2,446</u>	<u>163,365</u>

7 Debtors and Prepayments	2024	2023
	£	£
Income Tax Recoverable	31,439	11,890
Prepayments and Accrued Income	1,371	8,218
	<u>32,810</u>	<u>20,108</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

	2024	2023
	£	£
8 Creditors : Amounts falling due within one year		
Trade Creditors	729	-
Accruals	5,468	3,869
Other Creditors	3,017	5,283
	<u>9,214</u>	<u>9,152</u>

	Unrestricted Funds	Restricted Funds	Total Funds	
	£	£	2024	2023
			£	£
Fixed Assets	163,365	-	163,365	157,771
Current Assets	297,285	26,429	323,714	360,661
Current Liabilities	(9,214)	-	(9,214)	(10,728)
Fund Balance	<u>451,436</u>	<u>26,429</u>	<u>477,865</u>	<u>507,704</u>

10 Related party transactions and expenses - Trustees

			2024	2023
			£	£
Fees				
Gerald Sidery (including Lin Sidery)			52,380	49,650
			<u>52,380</u>	<u>49,650</u>
	Number	Number	Total	Total
	2024	2023	2024	2023
Expenses			£	£
Traveling and subsistence	-	-	-	-
Phone and internet expenses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The total donations made by the trustees during the year was £20,768 (2023 - £19,256)

11 Governance costs :

	2024	2023
	£	£
Independent examiners fees	1,670	1,650
Salaries & proportion of overheads	<u>-</u>	<u>-</u>

NORTHGATE CHURCH TRUST

England & Wales - Charity number 518346

Accounts

**NORTHGATE CHURCH
TRUST**

**REPORTS &
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31ST MARCH 2023**

**Registered Charity No
518346**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

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**CHARITY LEGAL & ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2023**

Charity Number	518346	
Governing Instrument	Declaration of Trust 29th July 1976	(Amended) (28th November 1986)
Trustees	Richard Nutt Gerald Sidery Dave Hopper David Davies Rachel Gray Joanna Nutt	Chair Treasurer Secretary Resigned 24th April 2023 Resigned 24th April 2023
Elders & Leaders	Gerald Sidery Lin Sidery Nick Pengelly Sue Pengelly Jenni Ogden Joe Bullen	
Principal Address	Northgate Church Upper Northgate Street Chester CH1 4EF	
Bankers	National Westminster Bank plc Chester Branch	
Independent Examiner	Bayliss Baines Limited Chartered Certified Accountants 1st Floor 29 Chester Street Wrexham LL13 8BG	

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2023**

The Trustees submit their annual report and the financial statements for the year ended 31st March 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities": preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on the 16 July 2014 and with the Charities Act 2011.

The Trustees have complied with the duty in the Charities Act 2011 to have due regard to (public interest) guidance published by the Charity Commission.

Purpose of the charity as laid down by the Trust Deed

The objects of the charity, as stated in its declarations of trust dated 29th July 1976 (amended 28th November 1986):

- The advancement of the Christian faith and the worship of God
- The relief of persons who are in conditions of need, hardship or distress, or who are aged and sick .
- The advancement of education on the basis of Christian principles.

The activities undertaken by the Church to further its charitable activities for public benefit during the year:

- Conducting meetings
- Running Community Projects
- Organising activities and groups
- Working closely with other Christian organisations.

The charity has achieved:

- Maintaining the church membership
- Continued support to projects for the advancement and education of the Christian faith
- Maintaining the charity's assets and income.

Financial Review

The Charity's income increased from £191,376 to £220,775. The increase was primarily due to receipts of grants and special offerings to be redistributed together with a particularly good year in hiring out the Church Hall. The level of core tithe income from members was maintained in the year. The Trust maintained its level of expenditure accordingly. The main item of new expenditure was the installation of a new boiler and heating system. The performance of the charity was consistent with the prior year to end up with a decrease of £14,350.

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2023**

Investment policy

The charity has adopted a policy of investing in low risk, high return investment account with Kingdom Bank.

Fund raising

The charity relies on voluntary donations from its members for its income. The charity does not employ professional fund raising bodies.

Resources expended and services

Expenditure incurred and services provided were consistent with the prior year.

Changes in fixed assets

There were no additions to fixed assets in the year.

Reserves

The Trustees have reviewed the reserves of the Charity. The review encompasses the nature of the income and expenditure streams and the nature of the reserve. The review concluded that there will be sufficient funds to finance the restricted activities of the Charity. During the year the Reserves of the Charity decreased from £507,704 to £493,354.

Volunteers

The charity is grateful for the commitment of its volunteers who are involved in all aspects of the charity's operations.

Plans for the Future

The Trustees and Leadership Team review the strategic plan annually. Currently the key objectives are:

- To reach and help the spiritually and socially needy in the Chester community.
- To develop and disciple those Christians currently within the Northgate Church membership.
- To maximise the use of our facility and to draw up development plans that will enable us to plan for the next 10 years.
- To look at ways of increasing our resources to fund the extension of the ministry base at the church.

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2023**

Governance and Internal control

The Church activities are led by a leadership team which reports to the Board of Trustees.

Trustees are selected by the other members of the trustee board. New trustees are approached from amongst the church membership. The trustees meet periodically in the year to review strategy, performance, operating plans, budgets and building matters.

Charity law 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 surplus or deficit of the charity for that period. In preparing those financial statements, the trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- prepared the financial statements on a going concern basis
- stated whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements

The trustees have overall responsibility for ensuring that the charity has appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

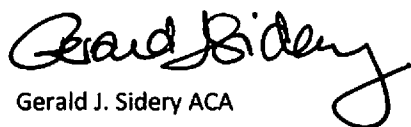
- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- A strategic plan and an annual budget approved by the trustees
- Regular consideration by the trustees of financial results and variance from budgets.
- Delegation of authority and segregation of duties.
- Identification and management of risk.

The trustees have reviewed the adequacy of the charity's current internal controls and are pleased to report that the charity's internal financial controls, in particular, conform with guidelines issued by the Charity Commission.

This report was approved by the Board of Trustees on 17th December 2023


Gerald J. Sidery ACA

INDEPENDENT REPORT TO THE TRUSTEES OF NORTHGATE CHURCH TRUST

I report to the charity trustees on my examination of the accounts of Northgate Church Trust for the year ended the 31st March 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 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Where the Charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm I am a member of the Association of Chartered Certified Accountants.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect :

(1) accounting records were not kept in respect of the Trust as required by section 130 of the Act ; or

(2) the accounts do not accord with those records ; or

(3) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities - applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

W Baines, F.C.C.A.
Chartered Certified Accountant
C/o Bayliss Baines Ltd
29 Chester Street, Wrexham, LL13 8BG

Date : December 2023

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023**

Incoming Resources		Unrestricted	Restricted	TOTAL	TOTAL
Income from :		Funds	Funds	2023	2022
	Notes	£	£	£	£
Donations and legacies	2(a)	132,783	40,827	173,610	166,360
Charitable activities	2(b)	45,203	-	45,203	24,113
Investments	2(c)	1,962	-	1,962	903
Total income		179,948	40,827	220,775	191,376
Expenditure on :					
Raising funds	3(a)	-	-	-	-
Charitable activities	3(b)	197,637	37,488	235,125	170,600
Total expenditure		197,637	37,488	235,125	170,600
Net income(expenditure) before investment gains/(Losses)		(17,689)	3,339	(14,350)	20,776
Transfers between funds		3,640	(3,640)	-	-
Net movement in funds		(14,049)	(301)	(14,350)	20,776
Reconciliation of funds					
Total funds brought forward		476,069	31,635	507,704	486,928
Total funds carried forward		462,020	31,334	493,354	507,704


**BALANCE SHEET
AS AT 31ST MARCH 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
FIXED ASSETS					
Tangible Assets	6	168,966	-	168,966	157,771
CURRENT ASSETS					
Debtors and prepayments	7	20,108	-	20,108	2,223
Cash at Bank and in Hand		282,098	31,334	313,432	358,438
Total Current assets		302,206	31,334	333,540	360,661
CREDITORS					
Amounts falling due within one year	8	9,152	-	9,152	10,728
Net Current Assets		293,054	31,334	324,388	349,933
Total assets less current liabilities		462,020	31,334	493,354	507,704
Total net assets		462,020	31,334	493,354	507,704
Funds of the Charity :					
Restricted income funds		-	31,334	31,334	31,635
Unrestricted funds		462,020	-	462,020	476,069
Total funds		462,020	31,334	493,354	507,704

Approved by the Trustees on the and signed on its behalf by:



Gerald Sidery (Treasurer)



David Hopper

Dated: 17th December 2023

**NORTHGATE CHURCH TRUST
FUNDS STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2023**

	2023	2022
	£	£
Net movement in funds	(14,350)	20,776
add : Depreciation	10,887	6,591
Decrease/(increase) in debtors	(17,885)	1,219
Increases/(decrease) in creditors	(1,576)	2,710
Net cash used in operating activities	(22,924)	31,296
Tangible fixed assets acquired	(22,082)	-
Loan repayments	-	-
Cash brought forward	358,438	327,142
Cash carried forward	313,432	358,438

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

1. ACCOUNTING POLICIES**Basis of preparation of accounts**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on 16th July 2014 and with the Charities Act 2011.

Going Concern

The trustees review budgets, cashflows and management accounts on a regular basis to assess whether the trust is a going concern.

The accounts are prepared on a going concern basis.

Funds structure

Unrestricted funds represent the funds of the Church that are not subject to any restrictions regarding their use and are available for application on the church activities. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

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

Donations, grants and legacies to the Church are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either in control of the charity or have been met.

Rental income from the letting of the church hall and other properties is recognised when the rental is due.

Gift Aid receivable is included in income when there is valid declaration from the donor. Any gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP.

Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

ACCOUNTING POLICIES CONTINUED

Governance Costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent review and legal fees together with an apportionment of overhead and support costs.

Volunteer help and Donated services

Services provided free of charge by volunteers includes working at Church events and maintenance of the church grounds. As it is difficult to reliably measure the time involved these services have not been valued and included in the SOFA.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets calculated to write off the cost less an residual value over their expected useful economic lives as follows:

Assets are capitalised where they can be used for more than one year and cost over £250

Freehold Land and Buildings	2.%	Straight line basis
Fixtures & Fittings	20%	Straight line basis
Office equipment & computers	25%	Straight line basis
Public address equipment	20%	Straight line basis

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

2. INCOMING RESOURCES:

	Unrestricted General £	Designated £	Restricted £	TOTAL 2023 £	TOTAL 2022 £
2(a) Donations and legacies :					
Donations and gifts	106,894	1,000	40,827	148,721	138,451
Gift Aid	24,889	-	-	24,889	27,909
Grants Received	-	-	-	-	-
	<u>131,783</u>	<u>1,000</u>	<u>40,827</u>	<u>173,610</u>	<u>166,360</u>
2(b) Charitable activities :					
Church hall and house lettings	43,891	-	-	43,891	24,104
Sundry Income	1,312	-	-	1,312	9
	<u>45,203</u>	<u>-</u>	<u>-</u>	<u>45,203</u>	<u>24,113</u>
2(c) Income from investments					
Interest	1,962	-	-	1,962	903
	<u>1,962</u>	<u>-</u>	<u>-</u>	<u>1,962</u>	<u>903</u>
TOTAL INCOMING RESOURCES	<u>178,948</u>	<u>1,000</u>	<u>40,827</u>	<u>220,775</u>	<u>191,376</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

3. RESOURCES EXPENDED

	Unrestricted Fund £	Designated Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
3(a) Raising funds	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
3(b) Charitable activities					
Ministry services	68,926	-	-	68,926	63,479
Ministry expenses	6,501	-	-	6,501	11,239
Ministry gifts	4,959	8,992	30,438	44,389	29,697
Outreach, music, & drama	2,764	-	-	2,764	-
Rental property costs	9,461	4,659	-	14,120	6,870
Administration wages	11,546	-	-	11,546	7,761
Administration costs	25,319	-	-	25,319	11,347
Property costs -church	44,269	-	7,050	51,319	33,714
Community work projects	2,270	-	-	2,270	1,278
Conference,books and training	2,406	-	-	2,406	1,072
Children & youth work	3,915	-	-	3,915	2,093
Governance costs	1,650	-	-	1,650	2,050
	183,986	13,651	37,488	235,125	170,600
Total Expenditure	183,986	13,651	37,488	235,125	170,600

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

4 Statement of funds

	At 1st April 2022	Income	Expenditure	Transfers	At 31st March 2023
	£	£		£	£
General Reserve	336,644	178,948	(183,986)	18,196	349,802
Designated funds					
Bliss Legacy	20,485	-	(240)	-	20,245
Okell Legacy	2,000	-	-	-	2,000
Smith Legacy	3,000	-	-	-	3,000
Lorne Street	8,592	-	(4,659)	2,490	6,423
Redemption Fund	28,000	-	-	-	28,000
Seed Fund	15,799	-	(8,752)	7,845	14,892
Family Worker Fund	3,000	-	-	-	3,000
Tech Development Fund	5,975	-	-	-	5,975
Innovation Fund	6,000	-	-	2,000	8,000
Designated Tithes	46,574	1,000	-	(26,891)	20,683
	<u>139,425</u>	<u>1,000</u>	<u>(13,651)</u>	<u>(14,556)</u>	<u>112,218</u>
Total Unrestricted Funds	<u>476,069</u>	<u>179,948</u>	<u>(197,637)</u>	<u>3,640</u>	<u>462,020</u>
Restricted funds					
Property Maintenance Funds					
Property Maintenance Funds	12,640	-	-	(12,640)	-
Short Term Redirected Gifts					
Redirected Gifts	-	1,994	(1,994)	-	-
Destiny School Zambia	733	5,030	(4,595)	-	1,168
Greenway Grocer	-	125	-	-	125
Iranian Family Fund	-	2,526	(1,122)	(260)	1,144
Sanctuary Seeker Fund	-	6,824	(5,209)	2,000	3,615
Music Ministry	500	-	(500)	-	-
Cuppa at the Cross	314	-	-	-	314
Lovemore & Caroline	580	460	(738)	-	302
Property Roof Fund	-	10,000	(7,050)	7,000	9,950
Zambia Sports & Kids	415	100	-	-	515
Steph Mansfield	(350)	2,450	(2,100)	-	-
Ukraine	1,615	9,361	(9,434)	-	1,542
Wolverham School Fund	179	276	(455)	-	-
Longer Term Ongoing Funds					
Childrens Work	850	-	-	-	850
Mission to India	2,979	-	-	-	2,979
Outreach Fund	821	398	(1,219)	-	-
Overseas Mission	548	-	(312)	-	236
Sanctuary Seeker Fund	-	-	-	-	-
The Barn Fund	5,620	1,283	(2,712)	260	4,451
Youth & Students	4,191	-	(48)	-	4,143
Total restricted funds	<u>31,635</u>	<u>40,827</u>	<u>(37,488)</u>	<u>(3,640)</u>	<u>31,334</u>
Total funds	<u>507,704</u>	<u>220,775</u>	<u>(235,125)</u>	<u>-</u>	<u>493,354</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

4 Statement of funds (continued)

Designated funds

Bliss Legacy	Unrestricted legacy received
Okell Legacy	Unrestricted legacy received
Smith Legacy	Unrestricted legacy received
Lorne Street Reparation Fund	Reserve for future large reparations
Seed Fund	Proportion of income set aside for external ministries
Family Worker Fund	Designated to launch Community Project
Redemption Fund	Funds set aside following reclaim of offerings
Tech Development Fund	Funds for future PA & Media upgrades
Innovation Fund	Funds set aside for future innovative projects
Designated tithes	Tithes allocated for future larger projects

Restricted funds

Property Maintenance Funds

General	Funds raised for Damp Issues & Roof
---------	-------------------------------------

Short Term Redirected Gifts

Redirected Gifts	Funds received to redirect to individuals and organisations
Destiny School Zambia	Funds raised for a School in Zambia
Greenway Grocer	Local Community Initiative against food poverty
Cuppa at the Cross	Local Community Outreach
Iranian Family Fund	
Lovemore & Caroline	Overseas Missionary
Steph Mansfield	Overseas Missionary
Kaveh & Negin Refugee Fund	Funds raised for Sanctuary Seeker Family
Music Ministry	Fund for Musicians Training
Africa Missions	Funds raised for Overseas Missions
Zambia Sports & Kids	Funds raised for Sports Ministry in Zambia
Ukraine	Funds raised for Ukrainian mission & relief
Wolverham School Fund	Funds raised for support for Woolverham school
Property Roof Fund	

Longer Term Ongoing Funds

Childrens Work	To fund a part time children's worker
Mission to India	To fund ministry into India
Outreach Fund	To fund special outreach events
Overseas Mission Fund	To fund overseas ministry trips
Sanctuary Seeker Fund	To fund the work for Asylum Seekers in UK
The Barn Fund	To fund assistance to church members in financial crisis
Youth & Students	To fund the ministry into youth & student work

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

5 Employees Costs	2023 £	2022 £
Wages and salaries	77,763	69,138
Social security costs	1,140	821
Pensions	1,578	1,280
	<u>80,481</u>	<u>71,239</u>

There were no employees who earned more than £60,000 during the year.

The average number of employees analysed by function was:

	Number	Number
Furtherance of Charity's objectives	3	3
Management and administration of the church	1	1
	<u>4</u>	<u>4</u>

6 FIXED ASSETS	Freehold land and buildings £	Fixtures & Fittings £	Office Equipment £	P.A Media & IT £	Total £
Cost					
As at 1st April 2022	225,833	56,767	32,344	63,171	378,115
Additions	-	19,631	-	2,451	22,082
Disposals	-	-	-	-	-
As at 31st March 2023	<u>225,833</u>	<u>76,398</u>	<u>32,344</u>	<u>65,622</u>	<u>400,197</u>
Depreciation					
As at 1st April 2022	72,094	56,767	32,344	59,139	220,344
Charge for the Year	3,277	3,926	-	3,684	10,887
Eliminated on Disposal	-	-	-	-	-
As at 31st March 2023	<u>75,371</u>	<u>60,693</u>	<u>32,344</u>	<u>62,823</u>	<u>231,231</u>
Net Book Value					
As at 31st March 2023	<u>150,462</u>	<u>15,705</u>	<u>-</u>	<u>2,799</u>	<u>168,966</u>

7 Debtors and Prepayments	2023 £	2022 £
Income Tax Recoverable	11,890	2,223
Prepayments and Accrued Income	8,218	-
	<u>20,108</u>	<u>2,223</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

8 Creditors : Amounts falling due within one year	2023	2022
	£	£
Accruals	3,869	9,143
Other Creditors	5,283	1,585
	<u>9,152</u>	<u>10,728</u>

9	Unrestricted Funds	Restricted Funds	Total Funds	
	£	£	2023	2022
			£	£
Fixed Assets	168,966	-	168,966	157,771
Current Assets	302,206	31,334	333,540	360,661
Current Liabilities	(9,152)	-	(9,152)	(10,728)
Fund Balance	<u>462,020</u>	<u>31,334</u>	<u>493,354</u>	<u>507,704</u>

10 Related party transactions and expenses - Trustees

Fees			2023	2022
			£	£
Gerald Sidery (including Lin Sidery)			49,650	43,564
			<u>49,650</u>	<u>43,564</u>
	Number	Number	Total	Total
	2023	2022	2023	2022
			£	£
Expenses				
Traveling and subsistence	-	-	-	-
Phone and internet expenses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The total donations made by the trustees during the year was £19,256 (2022 - £33,816)

11 Governance costs :

	2023	2022
	£	£
Independent examiners fees	1,650	2,050
Salaries & proportion of overheads	<u>-</u>	<u>-</u>

NORTHGATE CHURCH TRUST

England & Wales - Charity number 518346

Accounts

**NORTHGATE CHURCH
TRUST**

**REPORTS &
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31ST MARCH 2022**

**Registered Charity No
518346**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

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**CHARITY LEGAL & ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2022**

Charity Number	518346	
Governing Instrument	Declaration of Trust 29th July 1976	(Amended) (28th November 1986)
Trustees	Ben Rajipandian Gerald Sidery Dave Hopper Joe Bullen Rachel Gray Richard Nutt David Davies Joanna Nutt	Chairman - Resigned 25th October 2021 Treasurer Secretary Resigned 13th March 2022 Chairman from 25th October 2021 Appointed 5th November 2021
Elders & Leaders	Gerald Sidery Lin Sidery Jenni Ogden Joe Bullen	
Principal Address	Northgate Church Upper Northagte Street Chester CH1 4EF	
Bankers	National Westminster Bank plc Chester Branch	
Independent Examiner	Bayliss Baines Limited Chartered Certified Accountants 1st Floor 29 Chester Street Wrexham LL13 8BG	

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2022**

The Trustees submit their annual report and the financial statements for the year ended 31st March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities": preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on the 16 July 2014 and with the Charities Act 2011.

The Trustees have complied with the duty in the Charities Act 2011 to have due regard to (public interest) guidance published by the Charity Commission.

Purpose of the charity as laid down by the Trust Deed

The objects of the charity, as stated in its declarations of trust dated 29th July 1976 (amended 28th November 1986):

- The advancement of the Christian faith and the worship of God
- The relief of persons who are in conditions of need, hardship or distress, or who are aged and sick .
- The advancement of education on the basis of Christian principles.

The activities undertaken by the Church to further its charitable activities for public benefit during the year:

- Conducting meetings
- Running Community Projects
- Organising activities and groups
- Working closely with other Christian organisations.

The charity has achieved:

- Maintaining the church membership
- Continued support to projects for the advancement and education of the Christian faith
- Maintaining the charity's assets and income.

Financial Review

The Charity's income increased from £190,127 to £191,376. The increase was primarily due to a restoring of hall hire income post Covid 19 restrictions. The level of core tithe income from members was maintained in the year. The Trust maintained its level of expenditure accordingly. The performance of the charity was consistent with the prior year to end up with a surplus of £20,776.

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2022**

Investment policy

The charity has adopted a policy of investing in low risk, high return investment account with Kingdom Bank.

Fund raising

The charity relies on voluntary donations from its members for its income. The charity does not employ professional fund raising bodies.

Resources expended and services

Expenditure incurred and services provided were consistent with the prior year.

Changes in fixed assets

There were no additions to fixed assets during the year.

Reserves

The Trustees have reviewed the reserves of the Charity. The review encompasses the nature of the income and expenditure streams and the nature of the reserve. The review concluded that there will be sufficient funds to finance the restricted activities of the Charity. During the year the Reserves of the Charity increased from £486,928 to £507,704.

Volunteers

The charity is grateful for the commitment of its volunteers who are involved in all aspects of the charity's operations.

Plans for the Future

The Trustees and Leadership Team review the strategic plan annually. Currently the key objectives are:

- To reach and help the spiritually and socially needy in the Chester community.
- To develop and disciple those Christians currently within the Northgate Church membership.
- To maximise the use of our facility and to draw up development plans that will enable us to plan for the next 10 years.
- To look at ways of increasing our resources to fund the extension of the ministry base at the church.

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2022**

Governance and internal control

The Church activities are led by a leadership team which reports to the Board of Trustees.

Trustees are selected by the other members of the trustee board. New trustees are approached from amongst the church membership. The trustees meet periodically in the year to review strategy, performance, operating plans, budgets and building matters.

Charity law 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 surplus or deficit of the charity for that period. In preparing those financial statements, the trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- prepared the financial statements on a going concern basis
- stated whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements

The trustees have overall responsibility for ensuring that the charity has appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;

- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- A strategic plan and an annual budget approved by the trustees
- Regular consideration by the trustees of financial results and variance from budgets.
- Delegation of authority and segregation of duties.
- Identification and management of risk.

The trustees have reviewed the adequacy of the charity's current internal controls and are pleased to report that the charity's internal financial controls, in particular, conform with guidelines issued by the Charity Commission.

This report was approved by the Board of Trustees on 9th January 2023

Gerald J. Sidery ACA

INDEPENDENT REPORT TO THE TRUSTEES OF NORTHGATE CHURCH TRUST

I report to the charity trustees on my examination of the accounts of Northgate Church Trust for the year ended the 31st March 2022.

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 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Where the Charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm I am a member of the Association of Chartered Certified Accountants.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect :

(1) accounting records were not kept in respect of the Trust as required by section 130 of the Act ; or

(2) the accounts do not accord with those records ; or

(3) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities - applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

W Baines, F.C.C.A.
Chartered Certified Accountant
C/o Bayliss Baines Ltd
29 Chester Street, Wrexham, LL13 8BG

Date : 9th January 2023

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022**

Incoming Resources		Unrestricted	Restricted	TOTAL	TOTAL
Income from :		Funds	Funds	2022	2021
	Notes	£	£	£	£
Donations and legacies	2(a)	141,628	24,732	166,360	156,415
Charitable activities	2(b)	24,113	-	24,113	31,713
Investments	2(c)	903	-	903	1,999
Total income		166,644	24,732	191,376	190,127
Expenditure on :					
Raising funds	3(a)	-	-	-	-
Charitable activities	3(b)	155,154	15,446	170,600	161,066
Total expenditure		155,154	15,446	170,600	161,066
Net income(expenditure) before investment gains/(Losses)		11,490	9,286	20,776	29,061
Transfers between funds		-	-	-	-
Net movement in funds		11,490	9,286	20,776	29,061
Reconciliation of funds					
Total funds brought forward		464,579	22,349	486,928	457,867
Total funds carried forward		476,069	31,635	507,704	486,928

**BALANCE SHEET
AS AT 31ST MARCH 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
FIXED ASSETS					
Tangible Assets	6	<u>157,771</u>	<u>-</u>	<u>157,771</u>	<u>164,362</u>
CURRENT ASSETS					
Debtors and prepayments	7	2,223	-	2,223	3,442
Cash at Bank and in Hand		326,803	31,635	358,438	327,142
Total Current assets		<u>329,026</u>	<u>31,635</u>	<u>360,661</u>	<u>330,584</u>
CREDITORS					
Amounts falling due within one year	8	10,728	-	10,728	8,018
Net Current Assets		<u>318,298</u>	<u>31,635</u>	<u>349,933</u>	<u>322,566</u>
Total assets less current liabilities		<u>476,069</u>	<u>31,635</u>	<u>507,704</u>	<u>486,928</u>
Total net assets		<u>476,069</u>	<u>31,635</u>	<u>507,704</u>	<u>486,928</u>
Funds of the Charity :					
Restricted income funds		-	31,635	31,635	22,349
Unrestricted funds		476,069	-	476,069	464,579
Total funds		<u>476,069</u>	<u>31,635</u>	<u>507,704</u>	<u>486,928</u>

Approved by the Trustees on the and signed on its behalf by:

.....

9th January 2023

Gerald Sidery (Treasurer)

**NORTHGATE CHURCH TRUST
FUNDS STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2022**

Page 9

	2022	2021
	£	£
Net movement in funds	20,776	29,061
add : Depreciation	6,591	7,462
Decrease/(increase) in debtors	1,219	(331)
Increase/(decrease) in creditors	2,710	1,330
Net cash used in operating activities	31,296	37,522
Tangible fixed assets acquired	-	(1,799)
Loan repayments	-	-
Cash brought forward	327,142	291,419
Cash carried forward	358,438	327,142

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

1. ACCOUNTING POLICIES**Basis of preparation of accounts**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on 16th July 2014 and with the Charities Act 2011.

Going Concern

The trustees review budgets, cashflows and management accounts on a regular basis to assess whether the trust is a going concern.

The accounts are prepared on a going concern basis.

Funds structure

Unrestricted funds represent the funds of the Church that are not subject to any restrictions regarding their use and are available for application on the church activities. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

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

Donations, grants and legacies to the Church are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either in control of the charity or have been met.

Rental income from the letting of the church hall and other properties is recognised when the rental is due.

Gift Aid receivable is included in income when there is valid declaration from the donor. Any gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP.

Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

ACCOUNTING POLICIES CONTINUED**Governance Costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent review and legal fees together with an apportionment of overhead and support costs.

Volunteer help and Donated services

Services provided free of charge by volunteers includes working at Church events and maintenance of the church grounds. As it is difficult to reliably measure the time involved these services have not been valued and included in the SOFA.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets calculated to write off the cost less an residual value over their expected useful economic lives as follows:

Assets are capitalised where they can be used for more than one year and cost over £250

Freehold Land and Buildings	2.%	Straight line basis
Fixtures & Fittings	20%	Straight line basis
Office equipment & computers	25%	Straight line basis
Public address equipment	25%	Straight line basis

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

2. INCOMING RESOURCES:

	Unrestricted General £	Designated £	Restricted £	TOTAL 2022 £	TOTAL 2021 £
2(a) Donations and legacies :					
Donations and gifts	97,605	10,000	23,734	131,339	123,721
Gift Aid	26,911	-	998	27,909	27,099
Offerings	7,112	-	-	7,112	5,595
	<u>131,628</u>	<u>10,000</u>	<u>24,732</u>	<u>166,360</u>	<u>156,415</u>
2(b) Charitable activities :					
Church hall and house lettings	24,104	-	-	24,104	25,606
Sundry Income	9	-	-	9	6,107
	<u>24,113</u>	<u>-</u>	<u>-</u>	<u>24,113</u>	<u>31,713</u>
2(c) Income from investments					
Interest	903	-	-	903	1,999
	<u>903</u>	<u>-</u>	<u>-</u>	<u>903</u>	<u>1,999</u>
TOTAL INCOMING RESOURCES	<u>156,644</u>	<u>10,000</u>	<u>24,732</u>	<u>191,376</u>	<u>190,127</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

3. RESOURCES EXPENDED

	Unrestricted Fund £	Designated Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
3(a) Raising funds					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
3(b) Charitable activities					
Ministry services	63,479	-	-	63,479	45,856
Ministry expenses	11,239	-	-	11,239	34,753
Ministry gifts	5,051	9,200	15,446	29,697	11,296
Fund Transfers	-	-	-	-	-
Outreach, music, & drama	-	-	-	-	2,933
Rental property costs	6,290	580	-	6,870	7,008
Administration wages	7,761	-	-	7,761	3,187
Administration costs	11,347	-	-	11,347	9,434
Property costs -church	33,714	-	-	33,714	36,431
Community work projects	1,278	-	-	1,278	2,197
Conference,books and training	1,072	-	-	1,072	(257)
Children & youth work	2,093	-	-	2,093	1,318
Children & youth work - salaries	-	-	-	-	-
Administration wages -conferences & events	-	-	-	-	637
Administration costs - conferences & events	-	-	-	-	1,187
Governance costs	2,050	-	-	2,050	5,086
	-	-	-	-	-
	<u>145,374</u>	<u>9,780</u>	<u>15,446</u>	<u>170,600</u>	<u>161,066</u>
Total Expenditure	<u>145,374</u>	<u>9,780</u>	<u>15,446</u>	<u>170,600</u>	<u>161,066</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

4 Statement of funds

	At 1st April 2021	Income	Expenditure	Transfers	At 31st March 2022
	£	£		£	£
General Reserve	338,859	156,644	(145,374)	(13,485)	336,644
Designated funds					
Bliss Legacy	20,485	-	-	-	20,485
Okell Legacy	2,000	-	-	-	2,000
Smith Legacy	3,000	-	-	-	3,000
Lorne Street	7,447	-	(580)	1,725	8,592
Redemption Fund	28,000	-	-	-	28,000
Seed Fund	15,239	-	(9,200)	9,760	15,799
Family Worker Fund	3,000	-	-	-	3,000
Tech Development Fund	5,975	-	-	-	5,975
Innovation Fund	4,000	-	-	2,000	6,000
Designated Tithes	36,574	10,000	-	-	46,574
	125,720	10,000	(9,780)	13,485	139,425
Total Unrestricted Funds	464,579	166,644	(155,154)	-	476,069
Restricted funds					
Property Maintenance Funds					
Property Maintenance Funds	2,640	10,000	-	-	12,640
Short Term Redirected Gifts					
Redirected Gifts	125	2,100	(2,225)	-	-
Greenway Grocer	-	550	(550)	-	-
CSCW	-	-	-	-	-
Destiny School Zambia	1,272	6,333	(6,872)	-	733
Africa Missions	-	-	-	-	-
Lisa Richardson	-	-	-	-	-
Music Ministry	500	-	-	-	500
Passion 2020	-	-	-	-	-
Cuppa at the Cross	314	-	-	-	314
Lovemore & Caroline	275	305	-	-	580
Zambia 2020	-	-	-	-	-
Zambia Sports & Kids	850	-	(435)	-	415
Steph Mansfield	551	3,299	(4,200)	-	(350)
Ukraine	720	895	-	-	1,615
Wolverham School Fund	179	-	-	-	179
Longer Term Ongoing Funds					
Childrens Work	850	-	-	-	850
Kidsbank	13	-	(13)	-	-
Mission to India	2,979	-	-	-	2,979
Outreach Fund	821	-	-	-	821
Thailand Ministry	548	-	-	-	548
The Barn Fund	5,454	1,250	(1,084)	-	5,620
Youth & Students	4,258	-	(67)	-	4,191
Total restricted funds	22,349	24,732	(15,446)	-	31,635
Total funds	486,928	191,376	(170,600)	-	507,704

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

4 Statement of funds (continued)

Designated funds

Bliss Legacy	Unrestricted legacy received
Okell Legacy	Unrestricted legacy received
Smith Legacy	Unrestricted legacy received
Lorne Street Reparation Fund	Reserve for future large reparations
Seed Fund	Proportion of income set aside for external ministries
Family Worker Fund	Designated to launch Community Project
Redemption Fund	Funds set aside following reclaim of offerings
Tech Development Fund	Funds for future PA & Media upgrades
Innovation Fund	Funds set aside for future innovative projects
Designated tithes	Tithes allocated for future larger projects

Restricted funds

Property Maintenance Funds

General	Funds raised for Damp Issues & Roof
---------	-------------------------------------

Short Term Redirected Gifts

Redirected Gifts	Funds received to redirect to individuals and organisations
Destiny School Zambia	Funds raised for a School in Zambia
Greenway Grocer	Local Community Initiative against food poverty
Lisa Richardson	Overseas Missionary
Cuppa at the Cross	Local Community Outreach
Lovemore & Caroline	Overseas Missionary
Steph Mansfield	Overseas Missionary
CSCW	Monies raised for Christian Schools work in Chester
Music Ministry	Fund for Musicians Training
Passion 2020	Funds raised for Chester's Passion Play Project
Africa Missions	Funds raised for Overseas Missions
Zambia 2020	Funds raised for Mission Trip to Zambia
Zambia Sports & Kids	Funds raised for Sports Ministry in Zambia
Ukraine	Funds raised for Ukrainian mission & relief
Wolverham School Fund	Funds raised for support for Woolverham school

Longer Term Ongoing Funds

Childrens Work	To fund a part time children's worker
Mission to India	To fund ministry into India
Outreach Fund	To fund special outreach events
Thailand Ministry	To fund ministry trips into Thailand
The Barn Fund	To fund assistance to church members in financial crisis
Youth & Students	To fund the ministry into youth & student work
Kidsbank	To assist the setting up of a Children's clothing charity

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

5 Employees Costs	2022	2021
	£	£
Wages and salaries	69,138	46,609
Social security costs	821	-
Pensions	1,280	901
	<u>71,239</u>	<u>47,510</u>

There were no employees who earned more than £60,000 during the year.

The average number of employees analysed by function was:

	Number	Number
Furtherance of Charity's objectives	3	3
Management and administration of the church	1	1
	<u>4</u>	<u>4</u>

6 FIXED ASSETS	Freehold land and buildings	Fixtures & Fittings	Office Equipment	P.A Media	Total
	£	£	£	£	£
Cost					
As at 1st April 2021	225,833	56,767	32,344	63,171	378,115
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31st March 2022	<u>225,833</u>	<u>56,767</u>	<u>32,344</u>	<u>63,171</u>	<u>378,115</u>
Depreciation					
As at 1st April 2021	68,817	56,767	32,344	55,825	213,753
Charge for the Year	3,277	-	-	3,314	6,591
Eliminated on Disposal	-	-	-	-	-
As at 31st March 2022	<u>72,094</u>	<u>56,767</u>	<u>32,344</u>	<u>59,139</u>	<u>220,344</u>
Net Book Value					
As at 31st March 2022	<u>153,739</u>	<u>-</u>	<u>-</u>	<u>4,032</u>	<u>157,771</u>

7 Debtors and Prepayments	2022	2021
	£	£
Income Tax Recoverable	2,223	2,502
Prepayments and Accrued Income	-	940
	<u>2,223</u>	<u>3,442</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

8 Creditors : Amounts falling due within one year	2022	2021
	£	£
Accruals	9,143	6,988
Other Creditors	1,585	1,030
	<u>10,728</u>	<u>8,018</u>

9	Unrestricted Funds	Restricted Funds	Total Funds	
	£	£	2022	2021
			£	£
Fixed Assets	157,771	-	157,771	164,362
Current Assets	329,026	31,635	360,661	330,584
Current Liabilities	(10,728)	-	(10,728)	(8,018)
Fund Balance	<u>476,069</u>	<u>31,635</u>	<u>507,704</u>	<u>486,928</u>

10 Related party transactions and expenses - Trustees

Fees			2022	2021
			£	£
Gerald Sidery (including Lin Sidery)			43,564	27,300
			<u>43,564</u>	<u>27,300</u>
			<u>43,564</u>	<u>27,300</u>
Expenses	Number 2022	Number 2021	Total 2022	Total 2021
			£	£
Traveling and subsistence	-	-	-	-
Phone and internet expenses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The total donations made by the trustees during the year was £33,816 (2021 - £21,515)

11 Governance costs :

	2022	2021
	£	£
Independent examiners fees	2,050	1,620
Salaries & proportion of overheads	-	3,466
	<u>-</u>	<u>3,466</u>

NORTHGATE CHURCH TRUST

England & Wales - Charity number 518346

Accounts

**NORTHGATE CHURCH
TRUST**

**REPORTS &
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31ST MARCH 2021**

**Registered Charity No
518346**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

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**CHARITY LEGAL & ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2021**

Charity Number	518346	
Governing Instrument	Declaration of Trust 29th July 1976	(Amended) (28th November 1986)
Trustees	Ben Rajipandian Gerald Sidery Dave Hopper Joe Bullen Rachel Gray Richard Nutt David Davies Joanna Nutt	Chairman - Resigned 25th October 2021 Treasurer Secretary Chairman from 25th October 2021 Appointed 5th November 2021
Elders & Leaders	Gerald Sidery Lin Sidery Andy Clark Jenni Ogden Joe Bullen	
Principal Address	Northgate Church Upper Northagte Street Chester CH1 4EF	
Bankers	National Westminster Bank plc Chester Branch	
Independent Examiner	Bayliss Baines Limited Chartered Certified Accountants 1st Floor 29 Chester Street Wrexham LL13 8BG	

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021**

The Trustees submit their annual report and the financial statements for the year ended 31st March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities": preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on the 16 July 2014 and with the Charities Act 2011.

The Trustees have complied with the duty in the Charities Act 2011 to have due regard to (public interest) guidance published by the Charity Commission.

Purpose of the charity as laid down by the Trust Deed

The objects of the charity, as stated in its declarations of trust dated 29th July 1976 (amended 28th November 1986):

- The advancement of the Christian faith and the worship of God
- The relief of persons who are in conditions of need, hardship or distress, or who are aged and sick .
- The advancement of education on the basis of Christian principles.

The activities undertaken by the Church to further its charitable activities for public benefit during the year:

- Conducting meetings
- Running Community Projects
- Organising activities and groups
- Working closely with other Christian organisations.

The charity has achieved:

- Maintaining the church membership
- Continued support to projects for the advancement and education of the Christian faith
- Maintaining the charity's assets and income.

Financial Review

The Charity's income decreased from £240,781 to £190,127. The decrease was primarily due to a fall in Sunday offerings and the loss of hall hire income - both due to the ramifications of unable to meet during the Covid 19 restrictions. However, the level of core tithe income from members was maintained in the year. The Trust maintained its level of expenditure accordingly. The performance of the charity was consistent with the prior year to end up with a surplus of £29,061.

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021**

Investment policy

The charity has adopted a policy of investing in low risk, high return investment account with Kingdom Bank.

Fund raising

The charity relies on voluntary donations from its members for its income. The charity does not employ professional fund raising bodies.

Resources expended and services

Expenditure incurred and services provided were consistent with the prior year.

Changes in fixed assets

The only change in fixed assets was that of a computer for £1,799 as the church adapted to online services.

Reserves

The Trustees have reviewed the reserves of the Charity. The review encompasses the nature of the income and expenditure streams and the nature of the reserve. The review concluded that there will be sufficient funds to finance the restricted activities of the Charity. During the year the Reserves of the Charity increased from £457,867 to £486,928.

Volunteers

The charity is grateful for the commitment of its volunteers who are involved in all aspects of the charity's operations.

Plans for the Future

The Trustees and Leadership Team review the strategic plan annually. Currently the key objectives are:

- To reach and help the spiritually and socially needy in the Chester community.
- To develop and disciple those Christians currently within the Northgate Church membership.
- To maximise the use of our facility and to draw up development plans that will enable us to plan for the next 10 years.
- To look at ways of increasing our resources to fund the extension of the ministry base at the church.

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31st MARCH 2021**

Governance and internal control

The Church activities are led by a leadership team which reports to the Board of Trustees.

Trustees are selected by the other members of the trustee board. New trustees are approached from amongst the church membership. The trustees meet periodically in the year to review strategy, performance, operating plans, budgets and building matters.

Charity law 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 surplus or deficit of the charity for that period. In preparing those financial statements, the trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- prepared the financial statements on a going concern basis
- stated whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements

The trustees have overall responsibility for ensuring that the charity has appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

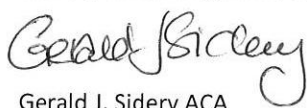
- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- A strategic plan and an annual budget approved by the trustees
- Regular consideration by the trustees of financial results and variance from budgets.
- Delegation of authority and segregation of duties.
- Identification and management of risk.

The trustees have reviewed the adequacy of the charity's current internal controls and are pleased to report that the charity's internal financial controls, in particular, conform with guidelines issued by the Charity Commission.

This report was approved by the Board of Trustees on 24th January 2022



Gerald J. Sidery ACA

INDEPENDENT REPORT TO THE TRUSTEES OF NORTHGATE CHURCH TRUST

I report to the charity trustees on my examination of the accounts of Northgate Church Trust for the year ended the 31st March 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 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Where the Charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm I am a member of the Association of Chartered Certified Accountants.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect :

(1) accounting records were not kept in respect of the Trust as required by section 130 of the Act ; or

(2) the accounts do not accord with those records ; or

(3) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities - applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

W Baines, F.C.C.A.
Chartered Certified Accountant
C/o Bayliss Baines Ltd
29 Chester Street, Wrexham, LL13 8BG

Date : 24th January 2022

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021**

Incoming Resources		Unrestricted	Restricted	TOTAL	TOTAL
Income from :		Funds	Funds	2021	2020
	Notes	£	£	£	£
Donations and legacies	2(a)	131,046	25,369	156,415	188,925
Charitable activities	2(b)	31,713	-	31,713	51,856
Investments	2(c)	1,999	-	1,999	-
Total income		164,758	25,369	190,127	240,781
Expenditure on :					
Raising funds	3(a)	-	-	-	-
Charitable activities	3(b)	131,899	29,167	161,066	169,430
Total expenditure		131,899	29,167	161,066	169,430
Net income(expenditure) before investment gains/(Losses)		32,859	(3,798)	29,061	71,351
Transfers between funds		-	-	-	-
Net movement in funds		32,859	(3,798)	29,061	71,351
Reconciliation of funds					
Total funds brought forward		431,720	26,147	457,867	386,516
Total funds carried forward		464,579	22,349	486,928	457,867

**BALANCE SHEET
AS AT 31ST MARCH 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
FIXED ASSETS					
Tangible Assets	6	164,362	-	164,362	170,025
CURRENT ASSETS					
Debtors and prepayments	7	3,442	-	3,442	3,111
Cash at Bank and in Hand		304,793	22,349	327,142	291,419
Total Current assets		308,235	22,349	330,584	294,530
CREDITORS					
Amounts falling due within one year	8	8,018	-	8,018	6,688
Net Current Assets		300,217	22,349	322,566	287,842
Total assets less current liabilities		464,579	22,349	486,928	457,867
Total net assets		464,579	22,349	486,928	457,867
Funds of the Charity :					
Restricted income funds		-	22,349	22,349	26,147
Unrestricted funds		464,579	-	464,579	431,720
Total funds		464,579	22,349	486,928	457,867

Approved by the Trustees on the and signed on its behalf by:



24th January 2022

Gerald Sidery (Treasurer)

NORTHGATE CHURCH TRUST
FUNDS STATEMENT
FOR THE YEAR ENDED 31st MARCH 2021

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	2021	2020
	£	£
Net movement in funds	29,061	71,351
add : Depreciation	7,462	7,101
Decrease/(increase) in debtors	(331)	30,360
Increase/(decrease) in creditors	1,330	(207)
Net cash used in operating activities	37,522	108,605
Tangible fixed assets acquired	(1,799)	-
Loan repayments	-	-
Cash brought forward	291,419	182,814
Cash carried forward	327,142	291,419

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

1. ACCOUNTING POLICIES**Basis of preparation of accounts**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on 16th July 2014 and with the Charities Act 2011.

Going Concern

The trustees review budgets, cashflows and management accounts on a regular basis to assess whether the trust is a going concern.

The accounts are prepared on a going concern basis.

Funds structure

Unrestricted funds represent the funds of the Church that are not subject to any restrictions regarding their use and are available for application on the church activities. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

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

Donations, grants and legacies to the Church are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either in control of the charity or have been met.

Rental income from the letting of the church hall and other properties is recognised when the rental is due.

Gift Aid receivable is included in income when there is valid declaration from the donor. Any gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP.

Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED THE 31ST MARCH 2021**

ACCOUNTING POLICIES CONTINUED**Governance Costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent review and legal fees together with an apportionment of overhead and support costs.

Volunteer help and Donated services

Services provided free of charge by volunteers includes working at Church events and maintenance of the church grounds. As it is difficult to reliably measure the time involved these services have not been valued and included in the SOFA.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets calculated to write off the cost less an residual value over their expected useful economic lives as follows:

Assets are capitalised where they can be used for more than one year and cost over £250

Freehold Land and Buildings	2.%	Straight line basis
Fixtures & Fittings	20%	Straight line basis
Office equipment & computers	25%	Straight line basis
Public address equipment	25%	Straight line basis

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

2. INCOMING RESOURCES:

	Unrestricted General £	Designated £	Restricted £	TOTAL 2021 £	TOTAL 2020 £
2(a) Donations and legacies :					
Donations and gifts	99,245	1,958	22,518	123,721	144,075
Gift Aid	24,248	-	2,851	27,099	28,841
Non Gift Aid donations	-	-	-	-	-
Offerings	5,595	-	-	5,595	16,009
	<u>129,088</u>	<u>1,958</u>	<u>25,369</u>	<u>156,415</u>	<u>188,925</u>
2(b) Charitable activities :					
Community income	-	-	-	-	1,232
Conference income	-	-	-	-	-
Church hall and house lettings	25,606	-	-	25,606	50,022
Self Funded Youth Events	-	-	-	-	602
Outreach events	-	-	-	-	-
Sundry Income	313	5,794	-	6,107	-
	<u>25,919</u>	<u>5,794</u>	<u>-</u>	<u>31,713</u>	<u>51,856</u>
2(c) Income from investments					
Interest	1,999	-	-	1,999	-
	<u>1,999</u>	<u>-</u>	<u>-</u>	<u>1,999</u>	<u>-</u>
TOTAL INCOMING RESOURCES	<u>157,006</u>	<u>7,752</u>	<u>25,369</u>	<u>190,127</u>	<u>240,781</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

3. RESOURCES EXPENDED

	Unrestricted Fund £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
3(a) Raising funds	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
3(b) Charitable activities					
Ministry services	45,856	-	-	45,856	3,875
Ministry expenses	5,586	-	29,167	34,753	36,322
Ministry gifts	6,496	4,800	-	11,296	16,454
Seed Fund Transfer	-	-	-	-	-
Outreach, music, & drama	2,933	-	-	2,933	4,988
Rental property costs	6,474	534	-	7,008	20,507
Administration wages	3,187	-	-	3,187	27,025
Administration costs	9,434	-	-	9,434	15,369
Property costs -church	36,431	-	-	36,431	23,814
Community work projects	2,197	-	-	2,197	2,451
Conference,books and tapes	(257)	-	-	(257)	2,745
Children & youth work	1,318	-	-	1,318	2,056
Children & youth work - salaries	-	-	-	-	-
Administration wages -conferences & events	637	-	-	637	5,405
Administration costs - conferences & events	1,187	-	-	1,187	1,410
Sundry Expenses	-	-	-	-	358
Governance costs	5,086	-	-	5,086	6,651
	-	-	-	-	-
	<u>126,565</u>	<u>5,334</u>	<u>29,167</u>	<u>161,066</u>	<u>169,430</u>
Total Expenditure	<u>126,565</u>	<u>5,334</u>	<u>29,167</u>	<u>161,066</u>	<u>169,430</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

4 Statement of funds

	At 1st April 2020	Income	Expenditure	Transfers	At 31st March 2021
	£	£		£	£
General Reserve	322,198	157,006	(126,565)	(13,780)	338,859
Designated funds					
Bliss Legacy	20,485	-	-	-	20,485
Okell Legacy	2,000	-	-	-	2,000
Smith Legacy	3,000	-	-	-	3,000
Lorne Street	6,126	-	(534)	1,855	7,447
Redemption Fund	28,000	-	-	-	28,000
Seed Fund	4,320	5,794	(4,800)	9,925	15,239
Family Worker Fund	3,000	-	-	-	3,000
Tech Development Fund	5,975	-	-	-	5,975
Innovation Fund	2,000	-	-	2,000	4,000
Designated Tithes	34,616	1,958	-	-	36,574
	<u>109,522</u>	<u>7,752</u>	<u>(5,334)</u>	<u>13,780</u>	<u>125,720</u>
Total Unrestricted Funds	<u>431,720</u>	<u>164,758</u>	<u>(131,899)</u>	<u>-</u>	<u>464,579</u>
Restricted funds					
Property Maintenance Funds					
Property Maintenance Funds	2,634	-	-	6	2,640
Short Term Redirected Gifts					
Redirected Gifts	-	1,775	(1,650)	-	125
Ministry Development	6	-	-	(6)	-
CSCW	-	-	-	-	-
Destiny School Zambia	969	7,194	(6,891)	-	1,272
Africa Missions	-	-	-	-	-
Lisa Richardson	-	25	(25)	-	-
Music Ministry	500	-	-	-	500
Passion 2020	-	-	-	-	-
Cuppa at the Cross	314	-	-	-	314
Lovemore & Caroline	274	275	(274)	-	275
Zambia 2020	-	-	-	-	-
Zambia Sports & Kids	1,500	-	(650)	-	850
Steph Mansfield	244	4,463	(4,156)	-	551
Ukraine	-	870	(150)	-	720
Wolverham School Fund	-	2,379	(2,200)	-	179
Longer Term Ongoing Funds					
Childrens Work	850	-	-	-	850
Kidsbank	7,899	4,023	(11,909)	-	13
Mission to India	2,739	490	(250)	-	2,979
Outreach Fund	821	-	-	-	821
Thailand Ministry	548	-	-	-	548
The Barn Fund	2,529	3,875	(950)	-	5,454
Youth & Students	4,320	-	(62)	-	4,258
Total restricted funds	<u>26,147</u>	<u>25,369</u>	<u>(29,167)</u>	<u>-</u>	<u>22,349</u>
Total funds	<u>457,867</u>	<u>190,127</u>	<u>(161,066)</u>	<u>-</u>	<u>486,928</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

4 Statement of funds (continued)

Designated funds

Bliss Legacy	Unrestricted legacy received
Okell Legacy	Unrestricted legacy received
Smith Legacy	Unrestricted legacy received
Lorne Street Reparation Fund	Reserve for future large reparations
Seed Fund	Proportion of income set aside for external ministries
Family Worker Fund	Designated to launch Community Project
Redemption Fund	Funds set aside following reclaim of offerings
Tech Development Fund	Funds for future PA & Media upgrades
Innovation Fund	Funds set aside for future innovative projects
Designated tithes	Tithes allocated for future larger projects

Restricted funds

Property Maintenance Funds

General	Funds raised for Damp Issues & Roof
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Short Term Redirected Gifts

Redirected Gifts	Funds received to redirect to individuals and organisations
Destiny School Zambia	Funds raised for a School in Zambia
Lisa Richardson	Overseas Missionary
Cuppa at the Cross	Local Community Outreach
Lovemore & Caroline	Overseas Missionary
Steph Mansfield	Overseas Missionary
CSCW	Monies raised for Christian Schools work in Chester
Music Ministry	Fund for Musicians Training
Passion 2020	Funds raised for Chester's Passion Play Project
Africa Missions	Funds raised for Overseas Missions
Zambia 2020	Funds raised for Mission Trip to Zambia
Zambia Sports & Kids	Funds raised for Sports Ministry in Zambia
Ukraine	Funds raised for Overseas Missions
Wolverham School Fund	Funds raised for support for Woolverham school

Longer Term Ongoing Funds

Childrens Work	To fund a part time children's worker
Mission to India	To fund ministry into India
Outreach Fund	To fund special outreach events
Thailand Ministry	To fund ministry trips into Thailand
The Barn Fund	To fund assistance to church members in financial crisis
Youth & Students	To fund the ministry into youth & student work
Kidsbank	To assist the setting up of a Children's clothing charity

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

5 Employees Costs	2021	2020
	£	£
Wages and salaries	46,609	34,078
Social security costs	-	-
Pensions	901	610
	<u>47,510</u>	<u>34,688</u>

There were no employees who earned more than £60,000 during the year.

The average number of employees analysed by function was:

	Number	Number
Furtherance of Charity's objectives	3	2
Management and administration of the church	1	1
	<u>4</u>	<u>3</u>

6 FIXED ASSETS	Freehold land and buildings	Fixtures & Fittings	Office Equipment	P.A Media	Total
	£	£	£	£	£
Cost					
As at 1st April 2019	225,833	56,767	32,344	61,372	376,316
Additions	-	-	-	1,799	1,799
Disposals	-	-	-	-	-
As at 31st March 2021	<u>225,833</u>	<u>56,767</u>	<u>32,344</u>	<u>63,171</u>	<u>378,115</u>
Depreciation					
As at 1st April 2019	65,540	56,767	32,344	51,640	206,291
Charge for the Year	3,277	-	-	4,185	7,462
Eliminated on Disposal	-	-	-	-	-
As at 31st March 2021	<u>68,817</u>	<u>56,767</u>	<u>32,344</u>	<u>55,825</u>	<u>213,753</u>
Net Book Value					
As at 31st March 2021	<u>157,016</u>	<u>-</u>	<u>-</u>	<u>7,346</u>	<u>164,362</u>

7 Debtors and Prepayments	2021	2020
	£	£
Income Tax Recoverable	2,502	3,111
Prepayments and Accrued Income	940	-
	<u>3,442</u>	<u>3,111</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

8 Creditors : Amounts falling due within one year	2021	2020
	£	£
Accruals	6,988	5,870
Other Creditors	1,030	818
	<u>8,018</u>	<u>6,688</u>

9	Unrestricted Funds	Restricted Funds	Total Funds	
	£	£	2021	2020
			£	£
Fixed Assets	164,362	-	164,362	170,025
Current Assets	308,235	22,349	330,584	294,530
Current Liabilities	(8,018)	-	(8,018)	(6,688)
Fund Balance	<u>464,579</u>	<u>22,349</u>	<u>486,928</u>	<u>457,867</u>

10 Related party transactions and expenses - Trustees

Fees			2021	2020
			£	£
Gerald Sidery (including Lin Sidery)			27,300	1,950
			<u>27,300</u>	<u>1,950</u>
	Number	Number	Total	Total
	2021	2020	2021	2020
			£	£
Expenses				
Traveling and subsistence	-	1	-	88
Phone and internet expenses	-	1	-	-
	<u>-</u>	<u>1</u>	<u>-</u>	<u>88</u>

The total donations made by the trustees during the year was £21,515 (2020 - £23,706)

11 Governance costs :

	2021	2020
	£	£
Independent examiners fees	1,620	1,630
Salaries & proportion of overheads	3,466	5,021
	<u>5,086</u>	<u>6,651</u>