

THE INQUIRER PUBLISHING COMPANY (2004)

England & Wales · Charity number 1101039

Details

Other names	THE INQUIRER PUBLISHING COMPANY, THE INQUIRER PUBLISHING COMPANY LTD
Status	Registered
Legal form	Charitable company
Company number	04962252
Registered	2003-12-05
Register	View on the Charity Commission register

Contact

Address	202 Marston Lane Nuneaton Warwickshire CV11 4RH
Phone	07949497431
Email	the.tomlins@btinternet.com
Website	www.inquirer.org.uk

Activities

Objects: THE PROMOTION OF RELIGION IN ACCORDANCE WITH THE PRINCIPLES OF THE GENERAL ASSEMBLY OF UNITARIAN AND FREE CHRISTIAN CHURCHES IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PRODUCTION AND DISTRIBUTION OF RELIGIOUS LITERATURE INCLUDING THE INQUIRER NEWSPAPER.

Activities: Publicising the activities and values of the General Assembly of Unitarian and Free Christian Churches by means of a monthly magazine.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£45,489	£46,996	-	-
2023-12-31	£42,841	£60,419	-	-
2022-12-31	£53,443	£55,424	-	-
2021-12-31	£58,414	£53,772	-	-
2020-12-31	£48,017	£53,342	-	-

Trustees

Name	Role	Appointed
Joanne O'Sullivan	Chair	2024-11-13
ANGELA MAHER		2011-05-16
Ann Bronwen Howell		2025-01-14
Rev Donna Stephanie Bisby		2018-08-30
Rev Feargus MacCabe O'Connor		2019-02-20
Rev Kieren Luke Mardle-Moss		2024-01-17
Victor Anderson		2024-11-13

THE INQUIRER PUBLISHING COMPANY (2004)

England & Wales - Charity number 1101039

Accounts

The Inquirer Publishing Company (2004)

Report and Accounts

31 December 2024

Registered Office
1-6 Essex Street
The Strand
LONDON
WC2R 3HY

Registered in England as a company limited by Guarantee No: 4962252
Registered Charity No: 1101039

THE INQUIRER PUBLISHING COMPANY (2004)
Charity registration number 1101039

The Seventeenth Report of the Trustees.

The Trustees are pleased to present their Report and Accounts for the year ended, 31 December 2024 to the Annual Meeting of the Company held on Wednesday March 12, 2025.

Reference and Administrative information:

Charity name: The Inquirer Publishing Company (2004)

Charity Registration number 1101039

Company Registration number 4962252

Registered Office: Essex Hall, 1-6 Essex Street, London WC2R 3HY

Bankers: CAF Bank, West Malling, Kent ME19 4TA

Independent Examiner: Adrian P Brooks FCCA,
Scott Roberts Taylor & Co, Hyde, Cheshire SK14 1AG

Directors and Trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of company law and throughout this report are collectively referred to as the Trustees.

Chair
Company Secretary:

Jo O'Sullivan, (also Trustee)
Kieren Mardle-Moss, (also Trustee)

Trustees:

Rev. Stephanie Bisby
Angela Maher
Rev. Feargus MacCabe O'Connor
Victor Anderson
Ann Howell

Editor of *The Inquirer*: Laura Autumn Cox
Administrator – Steve Bisby

THE INQUIRER PUBLISHING COMPANY (2004)

Charity Registration Number: 1101039

Structure, Governance and Management

Constitution

The Company was incorporated under the Companies Act as a private company limited by guarantee on 13 November 2003 and a registered charity governed by its Memorandum and Articles of Association.

Trustees (Directors)

The Trustees retiring by rotation is John Midgley, Rev.

Risk Management

The Trustees have examined the major strategic and operational risks which the charity faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Public Benefit Statement

The Trustees take into account the Charity Commission guidance on public benefit and believe that the Company activities are in line with that guidance.

Objectives Activities, Achievements and Performance

Objectives

The objective is to publicise the activities and values of the General Assembly of Unitarian and Free Christian Churches by means of a fortnightly newspaper.

Activity, Achievements and Performance

The Board of Trustees has met, (via zoom and in-person) five times during 2024, in what has been a time of change for the Inquirer.

In spring 2024, The Inquirer moved to a monthly publication, as part of the Board's long-term strategy for the continued success of The Inquirer, and is making progress towards its goal that 60% of income is received from subscriptions.

In addition to the change in frequency we have also seen a change in Editorship. After more than 20 years as our Editor, Colleen Burns left us in spring 2024 to take up an exciting opportunity in a charity working globally for indigenous rights. We are very sorry to lose Colleen's skills and experience but wish her every success in her new role. For the remainder of 2024, we have benefited from the contributions of Laura Autumn Cox as interim Editor. Laura has helped us navigate the transition to a monthly publication smoothly, for which the whole Board is grateful. We appointed Laura as permanent editor in early 2025 and are delighted to see the publication continue to flourish under her care, including increasing our range of diverse writers.

Throughout 2024, the Board has successfully strengthened its skills and capabilities through recruiting Kieren Mardle-Moss as its Finance Director in January 2024, and Victor Anderson and Jo O'Sullivan as Directors in November 2024. It is anticipated that in January 2025 the Board will further be strengthened with Ann Howell joining in January.

The Board continues to be extremely grateful to those Trusts, District Associations, Churches and many individuals who have continued, and in some cases increased, their support. Some have not contributed previously which has been an encouragement.

THE INQUIRER PUBLISHING COMPANY (2004)

Charity Registration Number: 1101039

The Friends of The Inquirer scheme continues, and we are hoping that our increased promoting of this initiative will gather further support. The support of David Edwards Insurance Ltd is very welcome as is the continued support of the General Assembly.

The paper was published fortnightly between January and April 2024, and monthly from April 2024.

Financial Review

Results:

As at the 2024 year-end, The Inquirer has approximately £13,000 in net current assets which we have stated are monies to cover our reserves policy, (see below). Income from Subscriptions was at £28,227. The cost of editing, printing and distributing the Inquirer was £38,499. The breakdown of these figures is:

Printing and Paper £9,067

Postages £6,627

Editor and Editorial Assistance £22,290

Proof Reading £515

The decreases in income were down to the reduction in subscribers. Due to the move to a monthly publishing run, there were associated decreases in both the cost of paper & printing and editorial costs.

We value our readers and look forward to meeting with them at the next General Assembly meetings when we can thank them for their support and encouragement in person. The Friends of The Inquirer initiative continues, and we are aiming to increase the numbers.

Reserves Policy:

The Board considers that it is necessary to hold in reserve in the unrestricted fund a sum equal to three months expenditure. This would amount to £15,000.

Trustees responsibilities for preparing the accounts.

The Trustees are responsible for preparing the Trustees Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Company 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 charitable company and of the incoming resources and the application of resources, including income and expenditure of the charitable company for the year.

In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP 2015 (FRS 120)
- Make judgements and estimates that are reasonable and prudent.
- State whether UK Accounting Standards have been followed subject to any material departures disclosed in the financial statements.
- Prepare financial statements on the going-concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

THE INQUIRER PUBLISHING COMPANY (2004)
Charity Registration Number: 1101039

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

1. There is no relevant information of which the Charitable Company's examiner is unaware: and
2. The Trustees have taken all the steps that ought to have been taken to make themselves aware of any relevant information and to establish that the accounts examiner is aware of that information.

Accounts Examiner

Scott Roberts Taylor & Co. will be appointed at the Annual General Meeting as examiners for 2025.

On behalf of the Board



.....

Rev. Stephanie Bisby
Trustee

12 March 2025

THE INQUIRER PUBLISHING COMPANY (2004)

Charity Registration Number: 1101039

Independent Examiners' Report to the Trustees of the Inquirer Publishing Company (2004)

We have prepared the financial statements for the year ended 31st December 2024 on pages 7 to 10, which have been prepared on an accruals basis.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 145 of the 2011 Act)
- to follow the procedure laid down in the general Directions given by the Charity Commissions (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to our attention

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

Our examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS STATEMENT

In connection with our examination, no matter has come to our attention

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 130 of the 2011 Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011.

have not been met or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A. P. Brooks F.C.C.A.

Adrian Paul Brooks FCCA
Scott Roberts Taylor & Co
Accountants &
Registered Auditors
Central Buildings
5/7 Corporation Street
Hyde
Cheshire
SK14 1AG

16 September 2025

Donations received
during the year to 31 December 2024

	2024	2023
Aberdeen Unitarians	0	100
Adelaide Unitarians	15	15
Boston Unitarians	0	18
Bury Unitarians	0	10
Harris College	50	1000
Kensington London	0	250
LDPA	0	500
Mary Street Unitarian Chapel	0	12
Midland Unitarian Assn	1000	0
NELUM	1000	1000
Northern Unitarian Assn	200	200
Rochdale Unitarians	75	50
Scarborough Unitarians	400	0
Scottish Unitarian Assn	250	250
Shrewsbury Unitarian Church	250	0
Southern Unitarians	0	500
Warmesley Unitarian Chapel	16	0
Warwick Unitarians	0	12
Sundry donations	5,635	3,196
	8,891	7,113

The Inquirer Publishing Company (2004)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
Incoming resources			
Generated from Charitable activities	1	31,002	29,394
Donations		8,891	7,113
Interest and Dividends on Investments		48	340
General Assembly Grant		5,500	5,500
Realised gain on Investment	6	-	443
Unrealised gain on Investment	6	48	51
Total incoming resources		45,489	42,841
 Resources expended			
Direct Charitable expenditure	2a	38,499	52,530
Management and Administration	2b	8,498	7,890
		46,996	60,419
Net Incoming resources for year	-	1,507	- 17,578
Unrestricted Fund at 1 January 2024		14,774	32,352
 Unrestricted Fund at 31 December 2024		13,267	14,774

The notes on pages 9 and 10 form part of these accounts

The Inquirer Publishing Company (2004)

BALANCE SHEET 31 DECEMBER 2024

	Note	2024 £	2023 £
Current Assets			
Investment	6	946	898
Debtors	3	11,192	8,744
Cash at Bank		12,554	16,673
		24,692	26,315
Creditors			
Amounts falling due within one year	4	- 11,425	- 11,541
Net Current Assets		13,267	14,774
 Unrestricted Fund			
Fund Balance		13,267	14,774

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

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

The financial statements were approved by the Trustees on 12 March 2025 and signed on their behalf by:



 Rev. Stephanie Bisby (Trustee)

The notes on pages 9 and 10 form part of these accounts.

The Inquirer Publishing Company (2004)

Notes to the Accounts 31 December 2024

Accounting Policies

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) the Companies Act 2006 and Reporting by Charities Statement of Recommended Practice applicable to charities, preparing their accounts in accordance with the Financial Reporting Standard, published 16 July 2014.

Income is shown on a receivable basis and represents subscriptions and advertisement sales.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Grants are recognised in full in the Statement of Financial Activities when receivable.

	2024	2023
	£	£
1. Incoming Resources		
Subscriptions	28,227	34,321
Advertisements	1,513 -	6,156
Friends	1,258	1,205
Sundries	4	24
	31,002	29,394
2. Resources expended		
a Direct Charitable expenditure		
Printing and Paper	9,067	13,675
Postages	6,627	9,860
Editor and Editorial Assistance	22,290	27,919
Proof Reading	515	1,076
	38,499	52,530
b. Management and Administration		
Administration costs	4,208	3,212
Insurance	1,435	1,394
Computer Costs	455	524
Travel and Sundry Expenses	731	760
Venue hire	64	60
Advertising	-	200
Bank charges	66	107
PayPal fees	115	123
Stripe fees	28	-
Bad debt provision	46	-
Examiner/Auditors Remuneration	1,350	1,510
	8,498	7,890
c Trustees Remuneration		
No Trustee received any remuneration		
d. Trustees Expenses		
The Trustees were reimbursed expenses of £NIL (2023 £NIL) during the year.		
3. Debtors		
Debtors and prepayments	9,617	7,617
VAT Debtor	1,575	1,127
	11,192	8,744
4. Creditors		
Subscriptions received in advance	7,621	8,778
Other creditors	3,804	2,763
	11,425	11,541

The Inquirer Publishing Company (2004)

Notes to the Accounts - 31 December 2024 (contd)

5. Capital Commitments

There were no capital commitments either contracted or authorised at 31 December 2024

	2024	2023
6. Investment		
474.383 shares Newton SRI Fund for Charities (GBP Inc.)		
valued at 199.37p per share (2023: 189.33p)	946	898
Valuation at 1 January 2024 (2023)	898	14,404
	48 -	13,506
Disposal proceeds	-	14,000
	48	494
Unrealised (Loss)/Gain on valuation 2024 (2023)	48	51
Realised Gain on valuation 2024 (2023)	-	443
	48	494

7. Liability of members

In the event of the Company being wound up during the period of membership or within one year afterwards, every member undertakes to contribute to the assets of the Company an amount not exceeding £10 (ten pounds) for the payments of debts and liabilities contracted up to the date of cessation of membership.

The number of members at 31 December 2024:9 (2023:7)

THE INQUIRER PUBLISHING COMPANY (2004)

England & Wales - Charity number 1101039

Accounts

The Inquirer Publishing Company (2004)

Report and Accounts

31 December 2023

Registered Office
1-6 Essex Street
The Strand
LONDON
WC2R 3HY

Registered in England as a company limited by Guarantee No: 4962252
Registered Charity No: 1101039

THE INQUIRER PUBLISHING COMPANY (2004)
Charity registration number 1101039

The Seventeenth Report of the Trustees.

The Trustees are pleased to present their Report and Accounts for the year ended, 31 December 2023 to the Annual Meeting of the Company held on Tuesday March 12, 2024.

Reference and Administrative information:

Charity name: The Inquirer Publishing Company (2004)

Charity Registration number 1101039

Company Registration number 4962252

Registered Office: Essex Hall, 1-6 Essex Street, London WC2R 3HY

Bankers: CAF Bank, West Malling, Kent ME19 4TA

Independent Examiner: Adrian P Brooks FCCA,
Scott Roberts Taylor & Co, Hyde, Cheshire SK14 1AG

Directors and Trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of company law and throughout this report are collectively referred to as the Trustees.

Chair	Diane Bennett, (also Trustee)
Company Secretary: 2023)	Philip Tomlin, (also Trustee) (Resigned December

Trustees:	Rev. Stephanie Bisby Angela Maher Rev. John Midgley Rev. Feargus MacCabe O'Connor Valerie Walker
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Editor of *The Inquirer*: M. Colleen Burns
Administrator – Steve Bisby

THE INQUIRER PUBLISHING COMPANY (2004)

Charity Registration Number: 1101039

Structure, Governance and Management

Constitution

The Company was incorporated under the Companies Act as a private company limited by guarantee on 13 November 2003 and a registered charity governed by its Memorandum and Articles of Association.

Trustees (Directors)

The Trustees retiring by rotation is John Midgley, Rev.

Risk Management

The Trustees have examined the major strategic and operational risks which the charity faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Public Benefit Statement

The Trustees take into account the Charity Commission guidance on public benefit and believe that the Company activities are in line with that guidance.

Objectives Activities, Achievements and Performance

Objectives

The objective is to publicise the activities and values of the General Assembly of Unitarian and Free Christian Churches by means of a fortnightly newspaper.

Activity, Achievements and Performance

The Board of Trustees has met, (via zoom and in-person) eight times during the year in what has been a challenging time for The Inquirer.

The Board has been successful in its search for a Finance Director who is expected to be appointed in early 2024. Thanks are due to Angela Maher who stepped into the position on a temporary basis. Two Board members, Phil Tomlin and Valerie Walker, resigned during the year, and we thank them for their service. The Board plans to recruit further members during 2024.

The Board continues to be extremely grateful to those Trusts, District Associations, Churches and many individuals who have continued, and in some cases increased, their support. Some have not contributed previously which has been an encouragement. The Friends of The Inquirer scheme continues, and we are hoping that our increased promoting of this initiative will gather further support. The support of David Edwards Insurance Ltd is very welcome as is the continued support of the General Assembly.

During July 2023, the Board of Trustees met to consider the long-term strategy for The Inquirer and the risks and challenges that it faced. The Board reaffirmed its commitment to a digital future for The Inquirer and subsequently agreed that it should move to an income model where 60% of income is received from subscriptions. The Board also agreed that The Inquirer should move to a monthly publication. The Board intends to review its reserve policy once these changes have been embedded.

The paper was published fortnightly except in August and December when there was a double edition to enable the editor to take a holiday. The paper will be published monthly from April 2024.

THE INQUIRER PUBLISHING COMPANY (2004)

Charity Registration Number: 1101039

Financial Review

Results:

Currently we have approximately £15,000 in net current assets which we have stated are monies to cover our reserves policy, (see below). Income from Subscriptions was at £34,321. The cost of editing, printing and distributing the Inquirer was £52,530. The breakdown of these figures is:

Printing and Paper £13,675

Postages £9,860

Editor and Editorial Assistance £27,919

Proof Reading £1,076

The overall decrease was down to the reduction in subscribers and the decrease in the costs of paper and printing).

We value our readers and look forward to meeting with them at the next General Assembly meetings when we can thank them for their support and encouragement in person. The Friends of The Inquirer initiative continues, and we are aiming to increase the numbers.

Reserves Policy:

The Board considers that it is necessary to hold in reserve in the unrestricted fund a sum equal to three months expenditure. This would amount to £15,000.

Trustees responsibilities for preparing the accounts.

The Trustees are responsible for preparing the Trustees Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Company 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 charitable company and of the incoming resources and the application of resources, including income and expenditure of the charitable company for the year.

In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP 2015 (FRS 120)
- Make judgements and estimates that are reasonable and prudent.
- State whether UK Accounting Standards have been followed subject to any material departures disclosed in the financial statements.
- Prepare financial statements on the going-concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE INQUIRER PUBLISHING COMPANY (2004)
Charity Registration Number: 1101039

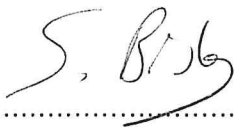
In so far as the Trustees are aware:

1. There is no relevant information of which the Charitable Company's examiner is unaware:
and
2. The Trustees have taken all the steps that ought to have been taken to make themselves aware of any relevant information and to establish that the accounts examiner is aware of that information.

Accounts Examiner

Scott Roberts -Taylor & Co. will be appointed at the Annual General Meeting as examiners for 2023.

On behalf of the Board



.....

Rev. Stephanie Bisby
Trustee

11 November 2024

THE INQUIRER PUBLISHING COMPANY (2004)

Charity Registration Number: 1101039

Independent Examiners' Report to the Trustees of the Inquirer Publishing Company (2004)

We have prepared the financial statements for the year ended 31st December 2023 on pages 7 to 10, which have been prepared on an accruals basis.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 145 of the 2011 Act)
- to follow the procedure laid down in the general Directions given by the Charity Commissions (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to our attention

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

Our examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS STATEMENT

In connection with our examination, no matter has come to our attention

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 130 of the 2011 Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011.

have not been met or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

..... *A. P. Brooks F.C.C.A.*

Adrian Paul Brooks FCCA
Scott Roberts Taylor & Co
Accountants &
Registered Auditors
Central Buildings
5/7 Corporation Street
Hyde
Cheshire
SK14 1AG

12 November 2024

Donations received
during the year to 31 December 2023

	2023	2022
Aberdeen Unitarians	100	0
Adelaide Unitarians	15	19
Boston Unitarians	18	200
Bury Unitarians	10	0
Cardiff Unitarians	0	34
Croydon Unitarians	0	53
Coventry Unitarians	0	165
East Midlands	0	700
Essex church	0	1260
Edinburgh Unitarians	0	150
GA	0	66
Harris College	1000	4,500
Kensington London	250	0
King Edward St Chapel	0	9
LDPA	500	0
Mary Street Unitarian Chapel	12	0
Midland Unitarian Assn	0	300
NELUM	1000	950
New Unity	0	72
North East Lancashire Unitarian Mission	0	3,000
Northern Unitarian Assn	200	200
Rochdale Unitarians	50	70
Scottish Unitarian Assn	250	250
Shrewsbury Unitarian Church	0	200
Southern Unitarians	500	0
Yorkshire Unitarian Union	0	150
Warwick Unitarians	12	0
Sundry donations	3,196	1,430
	7,113	13,778

The Inquirer Publishing Company (2004)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	2022 £
Incoming resources			
Generated from Charitable activities	1	29,394	33,731
Donations		7,113	13,778
Interest and Dividends on Investments		340	350
General Assembly Grant		5,500	6,500
The Hibbert Trust Grant		-	-
Gift Aid Tax recovered		-	916
Realised gain on Investment	6	443	-
Unrealised gain on Investment	6	51	-
Total incoming resources		42,841	53,442
 Resources expended			
Direct Charitable expenditure	2a	52,530	48,145
Management and Administration	2b	7,890	5,762
Unrealised loss on investment	6	-	1,517
		60,419	55,424
Net Incoming resources for year		- 17,578	- 1,982
 Unrestricted Fund at 1 January 2023		 32,352	 34,334
 Unrestricted Fund at 31 December 2023		 14,774	 32,352

The notes on pages 9 and 10 form part of these accounts

The Inquirer Publishing Company (2004)

BALANCE SHEET 31 DECEMBER 2023

	Note	2023 £	2022 £
Current Assets			
Investment	6	898	14,404
Debtors	3	8,744	7,416
Cash at Bank		16,673	15,900
		<u>26,315</u>	<u>37,720</u>
Creditors			
Amounts falling due within one year	4	- 11,541	- 5,368
Net Current Assets		<u>14,774</u>	<u>32,352</u>
 Unrestricted Fund			
Fund Balance		<u>14,774</u>	<u>32,352</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

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

The financial statements were approved by the Trustees on 11 November 2024 and signed on their behalf by:


.....
Rev. Stephanie Bisby (Trustee)

The notes on pages 9 and 10 form part of these accounts.

The Inquirer Publishing Company (2004)

Notes to the Accounts 31 December 2023

Accounting Policies

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) the Companies Act 2006 and Reporting by Charities Statement of Recommended Practice applicable to charities, preparing their accounts in accordance with the Financial Reporting Standard, published 16 July 2014.

Income is shown on a receivable basis and represents subscriptions and advertisement sales. Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Grants are recognised in full in the Statement of Financial Activities when receivable.

	2023	2022
	£	£
1. Incoming Resources		
Subscriptions	34,321	25,088
Advertisements	- 6,156	7,247
Friends	1,205	1,396
Sundries	24	-
	29,394	33,731
2. Resources expended		
a Direct Charitable expenditure		
Printing and Paper	13,675	10,602
Postages	9,860	6,317
Editor and Editorial Assistance	27,919	29,073
Proof Reading	1,076	2,153
	52,530	48,145
b. Management and Administration		
Administration costs	3,212	2,446
Insurance	1,394	1,199
Computer Costs	524	464
Travel and Sundry Expenses	760	428
Venue hire	60	
Advertising	200	-
Bank charges	107	166
PayPal fees	123	
Examiner/Auditors Remuneration	1,510	1,060
	7,890	5,762
c Trustees Remuneration		
No Trustee received any remuneration		
d. Trustees Expenses		
The Trustees were reimbursed expenses of £NIL (2022 £NIL) during the year.		
3. Debtors		
Debtors and prepayments	7,617	6,706
VAT Debtor	1,127	545
Gift Aid receivable	-	165
	8,744	7,416
4. Creditors		
Subscriptions received in advance	8,778	3,974
Other creditors	2,763	1,394
	11,541	5,368

The Inquirer Publishing Company (2004)

Notes to the Accounts - 31 December 2023 (contd)

5. Capital Commitments

There were no capital commitments either contracted or authorised at 31 December 2023

	2023	2022
6. Investment		
474.383 shares Newton SRI Fund for Charities (GBP Inc.) valued at 189.33p per share (2022: 178.61p)	898	14,404
Valuation at 1 January 2023 (2022)	14,404	15,921
	- 13,506 -	1,517
Disposal proceeds	14,000	
	494 -	1,517
Unrealised (Loss)/Gain on valuation 2023 (2022)	51 -	1,517
Realised Gain on valuation 2023 (2022)	443	-
	494 -	1,517

7. Liability of members

In the event of the Company being wound up during the period of membership or within one year afterwards, every member undertakes to contribute to the assets of the Company an amount not exceeding £10 (ten pounds) for the payments of debts and liabilities contracted up to the date of cessation of membership.

The number of members at 31 December 2023:7 (2022:7)

THE INQUIRER PUBLISHING COMPANY (2004)

England & Wales - Charity number 1101039

Accounts

The Inquirer Publishing Company (2004)

Report and Accounts

31 December 2022

**Registered Office
1-6 Essex Street
The Strand
LONDON
WC2R 3HY**

**Registered in England as a company limited by Guarantee No: 4962252
Registered Charity No: 1101039**

THE INQUIRER PUBLISHING COMPANY (2004)
Charity registration number 1101039

The Seventeenth Report of the Trustees.

The Trustees are pleased to present their Report and Accounts for the year ended, 31 December 2022 to the Annual Meeting of the Company held on Tuesday March 14, 2023.

Reference and Administrative information:

Charity name: The Inquirer Publishing Company (2004)

Charity Registration number 1101039

Company Registration number 4962252

Registered Office: Essex Hall, 1-6 Essex Street, London WC2R 3HY

Bankers: CAF Bank, West Malling, Kent ME19 4TA

Independent Examiner: Adrian P Brooks FCCA,
Scott Roberts Taylor & Co, Hyde, Cheshire SK14 1AG

Directors and Trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of company law and throughout this report are collectively referred to as the Trustees.

Chair

Diane Bennett, (also Trustee)

Company Secretary:

Philip Tomlin, (also Trustee)

Trustees:

Stephanie Bisby

Angela Maher

Rev. John Midgley

Rev. Feargus MacCabe O'Connor

Valerie Walker *terminated 20/7/23*

Editor of *The Inquirer*: M. Colleen Burns

Administrator – Steve Bisby

THE INQUIRER PUBLISHING COMPANY (2004)

Charity Registration Number: 1101039

Structure, Governance and Management

Constitution

The Company was incorporated under the Companies Act as a private company limited by guarantee on 13 November 2003 and a registered charity governed by its Memorandum and Articles of Association.

Trustees (Directors)

The Trustees retiring by rotation are Angela Maher, Rev. Stephanie Bisby and Philip Tomlin who are standing for re-election.

Risk Management

The Trustees have examined the major strategic and operational risks which the charity faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Public Benefit Statement

The Trustees take into account the Charity Commission guidance on public benefit and believe that the Company activities are in line with that guidance.

Objectives Activities, Achievements and Performance

Objectives

The objective is to publicise the activities and values of the General Assembly of Unitarian and Free Christian Churches by means of a fortnightly newspaper.

Activity, Achievements and Performance

The Board of Trustees has met, (via zoom) four times during the year in what has been a challenging time for The Inquirer. The continued loss of readers has focussed the thoughts of trustees and we have continued to grapple with the print v digital question. We are acutely aware that we need to broaden the appeal of the paper, (to increase its appeal) which will include making it available in an electronic format.

The Board continues to seek a Finance Director, (we will continue the search). Thanks are due to Angela Maher for stepping into the position, (on a temporary basis) but she has indicated that this is time limited. We hope to have further news in 2023.

The Board continues to be extremely grateful to those Trusts, District Associations, Churches and many individuals who have continued, and in some cases increased, their support. Some have not contributed previously which has been an encouragement. The Friends of The Inquirer scheme continues, and we are hoping that our increased promoting of this initiative will gather further support. The support of David Edwards Insurance Ltd is very welcome as is the continued support of the General Assembly. Donations, (both large and small) are the lifeblood of the publication and we need to adopt a long-term strategic approach to allow us to maintain them. Donations in 2022 declined by almost £2000 over the 2021 figure. The Board are looking at business planning as we are aware that some potential monies could be available if we produce a coherent and well-thought-out financial model.

The paper was published fortnightly except in August and December when there was a double edition to enable the editor to take a holiday.

THE INQUIRER PUBLISHING COMPANY (2004)
Charity Registration Number: 1101039

Financial Review

Results:

The price of the paper was increased from 1 January 2021 to £41 per annum and the board have decided to continue with this price for 2022, (albeit that we are facing increases in print and postages).

Currently we have approximately £15,000 in investments which we have stated are monies to cover our reserves policy, (see below).

Income from Subscriptions dropped again to £25,088, (down from £25,480 in 2021), whilst income from advertising brought in £7,247. The cost of editing, printing and distributing the Inquirer decreased slightly to £48,145, (£49,004 in 2021, £46,143 in 2020). The breakdown of these figures is:

Printing and Paper	£10,602
Postages	£6,317
Editor and Editorial Assistance	£29,073
Proof Reading	£2,153

The overall decrease was down to the reduction in subscribers and the decrease in the costs of paper and printing).

We took the decision to stop sending out free PDF copies of the Inquirer we had started during the pandemic as most meeting places had now re-opened for worship again.

We value our readers and look forward to meeting with them at the next General Assembly meetings when we can thank them for their support and encouragement in person. The Friends of The Inquirer initiative is flourishing, and we are aiming to increase the numbers by 20% over the next 12 months.

Reserves Policy:

The Board considers that it is necessary to hold in reserve in the unrestricted fund a sum equal to three months expenditure. This would amount to £15,000.

Trustees responsibilities for preparing the accounts.

The Trustees are responsible for preparing the Trustees Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Company 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 charitable company and of the incoming resources and the application of resources, including income and expenditure of the charitable company for the year.

In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP 2015 (FRS 120)
- Make judgements and estimates that are reasonable and prudent.
- State whether UK Accounting Standards have been followed subject to any material departures disclosed in the financial statements.
- Prepare financial statements on the going-concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

THE INQUIRER PUBLISHING COMPANY (2004)
Charity Registration Number: 1101039

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

1. There is no relevant information of which the Charitable Company's examiner is unaware:
and
2. The Trustees have taken all the steps that ought to have been taken to make themselves aware of any relevant information and to establish that the accounts examiner is aware of that information.

Accounts Examiner

Scott Roberts -Taylor & Co. will be appointed at the Annual General Meeting as examiners for 2023.

On behalf of the Board

.....

Philip Tomlin
(Company Secretary)

25 September 2023

THE INQUIRER PUBLISHING COMPANY (2004)
Charity Registration Number: 1101039

Independent Examiners' Report to the Trustees of the Inquirer Publishing Company (2004)
We have reviewed the financial statements for the year ended 31st December 2022 on pages 7 to 10, which have been prepared on an accruals basis.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 145 of the 2011 Act)
- to follow the procedure laid down in the general Directions given by the Charity Commissions (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to our attention

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

Our examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS STATEMENT

In connection with our examination, no matter has come to our attention

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 130 of the 2011 Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011.

have not been met or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A. P. Brooks F.C.C.A.
.....

Adrian Paul Brooks FCCA
Scott Roberts Taylor & Co
Accountants &
Registered Auditors
Central Buildings
5/7 Corporation Street
Hyde
Cheshire
SK14 1AG

for Scott, Roberts, Taylor & Co

25 September 2023

Donations received
during the year to 31 December 2022

	2022	2021
Adelaide Unitarians	19	0
Boston Unitarians	200	0
Cardiff Unitarians	34	0
Croydon Unitarians	53	0
Coventry Unitarians	165	0
Duckinfield Chapel	0	231
East Midlands	700	0
Essex church	1260	600
Edinburgh Unitarians	150	0
GA	66	0
Harris College	4500	0
Kendal	0	50
King Edward St Chapel	9	0
Midland Unitarian Assn	300	300
NELUM	950	0
New Unity	72	0
North East Lancashire Unitarian Mission	3000	0
Northern Unitarian Assn	200	200
Rochdale Unitarians	70	40
Scarborough Chapel	0	750
Scottish Unitarian Assn	250	250
Shrewsbury Unitarian Church	200	0
Stand Unitarians	0	59
Yorkshire Unitarian Union	150	0
Sundry donations	1,430	13,225
	13,778	15,705

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
Incoming resources			
Generated from Charitable activities	1	33,731	28,357
Donations		13,778	15,705
Interest and Dividends on Investments		350	613
General Assembly Grant		6,500	2,750
The Hibbert Trust Grant		-	7,000
Gift Aid Tax recovered		- 916	2,585
Realised gain on Investment	6	-	1,404
Unrealised gain on Investment	6	-	1,781
Total incoming resources		53,443	60,195
Resources expended			
Direct Charitable expenditure	2a	48,145	49,004
Management and Administration	2b	5,762	4,768
Unrealised loss on investment	6	1,517	-
		55,424	53,772
Net Incoming resources for year		- 1,982	6,423
Unrestricted Fund at 1 January 2022		34,334	36,904
Prior year adjustment	8	- -	8,993
Unrestricted Fund at 31 December 2022		32,352	34,334

The notes on pages 9 and 10 form part of these accounts

BALANCE SHEET 31 DECEMBER 2022

	Note	2022 £	2021 £
Current Assets			
Investment	6	14,404	15,921
Debtors	3	7,416	3,361
Cash at Bank		15,900	21,059
		<u>37,720</u>	<u>40,341</u>
Creditors			
Amounts falling due within one year	4	- 5,368	- 6,007
Net Current Assets		<u>32,352</u>	<u>34,334</u>

Unrestricted Fund

Fund Balance		<u>32,352</u>	<u>34,334</u>
--------------	--	---------------	---------------

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

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

The financial statements were approved by the Trustees on 25 September 2023 and signed on their behalf by:

.....

Philip Tomlin (Company Secretary)

The notes on pages 9 and 10 form part of these accounts.

Notes to the Accounts 31 December 2022

Accounting Policies

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) the Companies Act 2006 and Reporting by Charities Statement of Recommended Practice applicable to charities, preparing their accounts in accordance with the Financial Reporting Standard, published 16 July 2014.

Income is shown on a receivable basis and represents subscriptions and advertisement sales.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Grants are recognised in full in the Statement of Financial Activities when receivable.

	2022	2021
	£	£
1. Incoming Resources		
Subscriptions	25,088	25,408
Advertisements	7,247	1,094
Friends	1,396	1,783
Sundries	-	-
	33,731	28,357

2. Resources expended

a Direct Charitable expenditure

Printing and Paper	10,602	11,980
Postages	6,317	8,130
Editor and Editorial Assistance	29,073	28,894
Proof Reading	2,153	-
	48,145	49,004

b. Management and Administration

Administration costs	2,446	2,107
Insurance	1,199	1,120
Computer Costs	464	404
Travel and Sundry Expenses	428	13
Professional Fees	-	-
Bank charges	166	124
Examiner/Auditors Remuneration	1,060	1,000
	5,762	4,768

c Trustees Remuneration

No Trustee received any remuneration

d. Trustees Expenses

The Trustees were reimbursed expenses of £NIL (2021 £NIL) during the year.

3. Debtors

Debtors and prepayments	6,706	839
VAT Debtor	545	620
Gift Aid receivable	165	1,902
	7,416	3,361

4. Creditors

Subscriptions received in advance	3,974	4,769
Other creditors	1,394	1,238
	5,368	6,007

Notes to the Accounts - 31 December 2022 (contd)

5. Capital Commitments

There were no capital commitments either contracted or authorised at 31 December 2022

	2022	2021
6. Investment		
8064.516 shares Newton SRI Fund for Charities (GBP Inc.)		
valued at 178.61p per share (2021: 197.42p)	14,404	15,921
Valuation at 1 January 2021 (2020)	<u>15,921</u>	<u>28,279</u>
	- 1,517	- 12,358
Disposal proceeds		<u>15,544</u>
	- 1,517	3,186
Unrealised (Loss)/Gain on valuation 2022 (2021)	- 1,517	1,781
Realised Gain on valuation 2022 (2021)	<u>-</u>	<u>1,404</u>
	- 1,517	3,186

7. Liability of members

In the event of the Company being wound up during the period of membership or within one year afterwards, every member undertakes to contribute to the assets of the Company an amount not exceeding £10 (ten pounds) for the payments of debts and liabilities contracted up to the date of cessation of membership.

The number of members at 31 December 2022: (2021: 7)

8. Prior year adjustment

The 2021 donations income figure was overstated by £9,000 as a result of transfers between bank accounts being recorded as income. Subsequently, the bank balance recorded on the 2021 balance sheet was overstated. This has been adjusted within the 2021 comparatives on page 8. There was also unrecorded interest received of £7 not included in the 2021 accounts.

THE INQUIRER PUBLISHING COMPANY (2004)

England & Wales - Charity number 1101039

Accounts

The Inquirer Publishing Company (2004)

Report and Accounts

31 December 2021

Registered Office
1-6 Essex Street
The Strand
LONDON
WC2R 3HY

Registered in England as a company limited by Guarantee No: 4962252
Registered Charity No: 1101039

THE INQUIRER PUBLISHING COMPANY (2004)
Charity registration number 1101039

The Sixteenth Report of the Trustees.

The Trustees are pleased to present their Report and Accounts for the year ended 31 December 2021 to the Annual Meeting of the Company held on Friday 1 April 2022.

Reference and Administrative information:

Charity name: The Inquirer Publishing Company (2004)

Charity Registration number 1101039

Company Registration number 4962252

Registered Office: Essex Hall, 1-6 Essex Street, London WC2R 3HY

Bankers: CAF Bank, West Malling, Kent ME19 4TA

Independent Examiner: Adrian P Brooks FCCA,
Scott Roberts Taylor & Co, Hyde, Cheshire SK14 1AG

Directors and Trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of company law and throughout this report are collectively referred to as the Trustees.

Chair and Company Secretary:

Philip Tomlin

Trustees:

Diane Bennett

Stephanie Bisby

Angela Maher

Rev. John Midgley

Rev. Feargus MacCabe O'Connor

Valerie Walker

Editor of *The Inquirer*: M. Colleen Burns

Administrator – Steve Bisby

THE INQUIRER PUBLISHING COMPANY (2004)

Charity Registration Number: 1101039

Structure, Governance and Management

Constitution

The Company was incorporated under the Companies Act as a private company limited by guarantee on 13 November 2003 and a registered charity governed by its Memorandum and Articles of Association.

Trustees (Directors)

The Trustees retiring by rotation are Diane Bennett, Rev. John Midgley and Valerie Walker who are standing for re-election.

Risk Management

The Trustees have examined the major strategic and operational risks which the charity faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Public Benefit Statement

The Trustees take into account the Charity Commission guidance on public benefit and believe that the Company activities are in line with that guidance.

Objectives Activities, Achievements and Performance

Objectives

The objective is to publicise the activities and values of the General Assembly of Unitarian and Free Christian Churches by means of a fortnightly newspaper.

Activity, Achievements and Performance

The Board of Trustees has met, (via zoom) four times during the year in what has been a challenging time for the newspaper. One of our members has become an ordained minister, (well done to Stephanie) and we have continued to grapple with the print v digital question. We are acutely aware that we need to broaden the appeal of the paper and will be undertaking some market research to understand what we need to do when restrictions are relaxed.

The Board continues to seek a Finance Director, (we were on the verge of making an appointment but it didn't happen). We will continue the search. Thanks are due to the Administrator for maintaining the financial records and keeping the subscription list updated, but it is recognised that support is needed from a Finance Director on the Board.

The Board continues to be extremely grateful to those Trusts, District Associations, Churches and many individuals who have continued, and in some cases increased, their support. Some have not contributed previously which has been an encouragement. The continued support of David Edwards Insurance Ltd is very welcome. It's worth noting that donations increased by over £6,000 in 2021 which is a great achievement for all board members. (A list of donors appears on page 5).

The paper was published fortnightly except in August and December when there was a double edition to enable the editor to take a holiday.

THE INQUIRER PUBLISHING COMPANY (2004)

Charity Registration Number: 1101039

Financial Review

Results:

The price of the paper was increased from 1 January to £41 p.a. Despite this however the income from Subscriptions dropped to £25,480. Income from advertising was down by almost 50% but the Friends scheme contributed almost £1,800 which was a good result. The cost of editing, printing and distributing the Inquirer rose to £49,004, (£46,143 in 2020). This was down to the huge increase in postage costs, (the costs of paper and printing actually fell over the course of the year).

In late 2021 we realised half of our investments as it was felt that the money could be used to underwrite the operating costs. The financial future of The Inquirer will need careful thought and planning if we are to ensure its viability over the long-term.

The, (continued) closure of our chapels and meeting places due to the Covid pandemic meant that we had to send out The Inquirer to individuals hence our postage costs increased @ £80.00 more per edition than pre-pandemic rates. We took the decision to do this so that our readers could still receive their copy of The Inquirer directly and we will be reviewing this distribution strategy as soon as our chapels open up for worship again. We also made each copy available in PDF format and those who we were unable to contact for their addresses could download it for free. We value our readers and look forward to a time when we can thank them for their support and encouragement in person. The Friends of The Inquirer initiative is flourishing and we are aiming at doubling the number of subscribers to over 100 over the next 12 months.

Reserves Policy:

The Board considers that it is necessary to hold in reserve in the unrestricted fund a sum equal to three months expenditure. This would amount to £15,000

Trustees responsibilities for preparing the accounts.

The Trustees are responsible for preparing the Trustees Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Company 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 charitable company and of the incoming resources and the application of resources, including income and expenditure of the charitable company for the year.

In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP 2015 (FRS 120)
- Make judgements and estimates that are reasonable and prudent
- State whether UK Accounting Standards have been followed subject to any material departures disclosed in the financial statements.
- Prepare financial statements on the going-concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

THE INQUIRER PUBLISHING COMPANY (2004)
Charity Registration Number: 1101039

1. There is no relevant information of which the Charitable Company's examiner is unaware:
and
2. The Trustees have taken all the steps that ought to have been taken to make themselves aware of any relevant information and to establish that the accounts examiner is aware of that information.

Accounts Examiner

Scott Roberts -Taylor & Co. will be appointed at the Annual General Meeting as examiners for 2022

On behalf of the
Board

..... *Phil* 20th May 2022

THE INQUIRER PUBLISHING COMPANY (2004)
Charity Registration Number: 1101039

Independent Examiners' Report to the Trustees of the Inquirer Publishing Company (2004)

We have reviewed the financial statements for the year ended 31st December 2021 on pages 7 to 10, which have been prepared on an accruals basis.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 145 of the 2011 Act)
- to follow the procedure laid down in the general Directions given by the Charity Commissions (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to our attention

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

Our examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS STATEMENT

In connection with our examination, no matter has come to our attention

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 130 of the 2011 Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011.

have not been met or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
23rd May 2022

Adrian Paul Brooks F.C.C.A
Scott Roberts Taylor & Co
Accountants
Registered Auditors
Central Buildings
5/7 Corporation Street
Hyde
Cheshire
SK14 1AG

A. P. Brooks F.C.C.A.

Grants and donations received
during the year to 31 December 2021

	2021	2020
Bayshill Unitarians	0	300
Bury	0	250
Cross street chapel	0	1120
Duckinfield Chapel	231	0
Dunham Road	0	100
Essex church	600	0
Unitarian General Assembly		3,063
Hinckley	0	100
Horsham	0	200
Kendal	50	0
King Edward St Chapel	0	38
London District Provincial Assembly	0	1200
Midland Unitarian Assn	300	300
Merseyside District Assn	0	0
Northern Unitarian Assn	200	200
Rochdale Unitarians	40	0
Scarborough Chapel	750	0
Scarborough (Westborough) Trust	0	750
Scottish Unitarian Assn	250	0
Sheffield and District Assn	0	400
Shrewsbury Unitarian Church	0	50
Southern Unitarian Association	0	300
Stand Unitarians	59	0
West Kirby Church	0	75
Yorkshire Unitarians	0	158
Yorkshire Unitarian Union	0	100
Sundry donations	13,225	900
	15,705	9,604

The Inquirer Publishing Company (2004)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 £	2020 £
Incoming resources			
Generated from Charitable activities	1	28,357	33,211
Donations		15,705	9,604
Interest and Dividends on Investments		613	564
General Assembly Grant		2,750	3,775
The Hibbert Trust Grant		7,000	-
Gift Aid Tax recovered		2,585	863
Realised gain on Investment	6	1,404	
Unrealised gain on Investment	6	1,781	1,552
Total incoming resources		60,195	49,569
Resources expended			
Direct Charitable expenditure	2a	49,004	46,143
Management and Administration	2b	4,768	7,198
Unrealised loss on investment	6	-	-
		53,772	53,342
Net Incoming resources for year		6,423	- 3,773
Unrestricted Fund at 1 January 2021		36,904	40,677
Unrestricted Fund at 31 December 2021		43,327	36,904

The notes on pages 9 and 10 form part of these accounts

The Inquirer Publishing Company (2004)

BALANCE SHEET 31 DECEMBER 2021

	Note	2021 £	2020 £
Current Assets			
Investment	6	15,921	28,279
Debtors	3	3,361	1,519
Cash at Bank		30,052	17,213
		<u>49,334</u>	<u>47,011</u>
Creditors			
Amounts falling due within one year	4	- 6,007	- 10,107
Net Current Assets		<u>43,327</u>	<u>36,904</u>
Unrestricted Fund			
Fund Balance		<u>43,327</u>	<u>33,132</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

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

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

20th May 2022

Philip Tomlin (Trustee)



The notes on pages 9 and 10 form part of these accounts.

The Inquirer Publishing Company (2004)

Notes to the Accounts 31 December 2021

Accounting Policies

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) the Companies Act 2006 and Reporting by Charities Statement of Recommended Practice applicable to charities, preparing their accounts in accordance with the Financial Reporting Standard, published 16 July 2014.

Income is shown on a receivable basis and represents subscriptions and advertisement sales.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Grants are recognised in full in the Statement of Financial Activities when receivable.

	2021	2020
	£	£
1. Incoming Resources		
Subscriptions	25,480	30,418
Advertisements	1,094	2,633
Friends	1,783	-
Sundries	-	160
	28,357	33,211
2. Resources expended		
a Direct Charitable expenditure		
Printing and Paper	11,980	16,596
Postages	8,130	1,866
Editor and Editorial Assistance	28,894	27,682
	49,004	46,143
b. Management and Administration		
Administration costs	2,107	2,764
Insurance	1,120	1,120
Computer Costs	404	464
Travel and Sundry Expenses	13	496
Professional Fees	-	1,123
Bank charges	124	231
Examiner/Auditors Remuneration	1,000	1,000
	4,768	7,198
c Trustees Remuneration		
No Trustee received any remuneration		
d. Trustees Expenses		
The Trustees were reimbursed expenses of £NIL (2020 £331.20) during the year.		
3. Debtors		
Debtors and prepayments	839	810
VAT Debtor	620	389
Gift Aid receivable	1,902	320
	3,361	1,519
4. Creditors		
Subscriptions received in advance	4,769	8,753
Other creditors	1,238	1,354
	6,007	10,107

The Inquirer Publishing Company (2004)

Notes to the Accounts - 31 December 2021 (contd)

5. Capital Commitments

There were no capital commitments either contracted or authorised at 31 December 2021

	2021	2020
6. Investment		
8064.516 shares Newton SRI Fund for Charities (GBP Inc.)		
valued at 197.42p per share (2020: 175.33p)	15,921	28,279
Valuation at 1 January 2021 (2020)	<u>28,279</u>	<u>26,727</u>
	-	1,552
Disposal proceeds	<u>15,544</u>	-
	3,186	1,552
Unrealised Gain on valuation 2021 (2020)	1,781	1,552
Realised Gain on valuation 2021 (2020)	<u>1,404</u>	-
	3,186	1,552

7. Liability of members

In the event of the Company being wound up during the period of membership or within one year afterwards, every member undertakes to contribute to the assets of the Company an amount not exceeding £10 (ten pounds) for the payments of debts and liabilities contracted up to the date of cessation of membership.

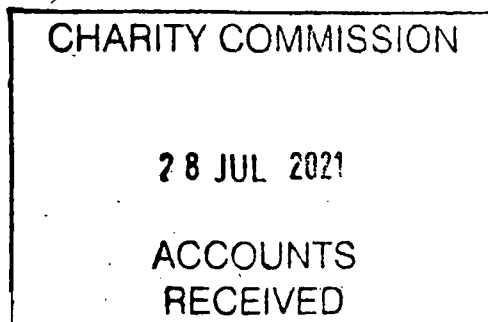
The number of members at 31 December 2021: 7 (2020: 7)

THE INQUIRER PUBLISHING COMPANY (2004)

England & Wales - Charity number 1101039

Accounts

The Charity Commission Direct
PO Box 1227
Liverpool
L69 3UG



The Inquirer Publishing Company (2004)

The Inquirer Publishing Company (2004)

Report and Accounts

31 December 2020

**Registered Office
1-6 Essex Street
The Strand
LONDON
WC2R 3HY**

**Registered in England as a company limited by Guarantee No: 4962252
Registered Charity No: 1101039**

THE INQUIRER PUBLISHING COMPANY (2004)
Charity registration number 1101039

The Fifteenth Report of the Trustees.

The Trustees are pleased to present their Report and Accounts for the year ended 31 December 2020 to the Annual Meeting of the Company to be held on Tuesday 30 March 2021.

Reference and Administrative information:

Charity name: The Inquirer Publishing Company (2004)

Charity Registration number 1101039

Company Registration number 4962252

Registered Office: Essex Hall, 1-6 Essex Street, London WC2R 3HY

Bankers: CAF Bank, West Malling, Kent ME19 4TA

Independent Examiner: Adrian P Brooks FCCA,
Scott Roberts Taylor & Co, Hyde, Cheshire SK14 1AG

Directors and Trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of company law and throughout this report are collectively referred to as the Trustees.

Chair and Company Secretary:

Philip Tomlin

Trustees:

Diane Bennett

Stephanie Bisby

Angela Maher

Rev. John Midgley

Rev. Feargus MacCabe O'Connor

Valerie Walker

Editor of *The Inquirer*: M. Colleen Burns

Administrator – Steve Bisby

THE INQUIRER PUBLISHING COMPANY (2004)

Charity Registration Number: 1101039

Structure, Governance and Management

Constitution

The Company was incorporated under the Companies Act as a private company limited by guarantee on 13 November 2003 and a registered charity governed by its Memorandum and Articles of Association.

Trustees (Directors)

The Trustees retiring by rotation are Diane Bennett and Philip Tomlin who are standing for re-election.

Risk Management

The Trustees have examined the major strategic and operational risks which the charity faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Public Benefit Statement

The Trustees take into account the Charity Commission guidance on public benefit and believe that the Company activities are in line with that guidance.

Objectives Activities, Achievements and Performance

Objectives

The objective is to publicise the activities and values of the General Assembly of Unitarian and Free Christian Churches by means of a fortnightly newspaper.

Activity, Achievements and Performance

The Board of Trustees has met three times during the year. Two changes have occurred this year for The Inquirer – firstly it was decided to carry a colour cover, (and rear) and secondly the paper itself was altered to a silk finish, (outer) and matt, (inner) to allow for articles to be read more easily.

The Board continues to seek a Finance Director as a permanent replacement for the interim Finance Officer who has filled the post temporarily. Thanks are due to the Administrator for maintaining the Subscription list but it is recognised that support is needed from a Finance Director on the Board.

The Board continues to be extremely grateful to those Trusts, District Associations, Churches and many individuals who have continued, and in some cases increased, their support. Some have not contributed previously which has been an encouragement. The continued support of David Edwards Insurance Ltd is very welcome. (A list of donors appears on page 4)

The paper was published fortnightly except in August and December when there was a double edition to enable the editor to take a holiday.

Financial Review

Results:

The price of the paper was increased from 1 January to £38 p.a. Despite this however the income from Subscriptions dropped to £30,418. The loss on ordinary activities was £13,377. After taking into account the donations the result was a loss of £3,773.

THE INQUIRER PUBLISHING COMPANY (2004)
Charity Registration Number: 1101039

The closure of our chapels and meeting places due to the Covid pandemic meant that we had to send out The Inquirer to individuals hence our postage costs increased @ £80.00 more per edition than pre-pandemic rates. We took the decision to do this so that our readers could still receive their copy of The Inquirer directly and we will be reviewing this distribution strategy as soon as our chapels open up for worship again. We also made each copy available in PDF format and those who we were unable to contact for their addresses could download it for free. We value our readers and look forward to a time when we can thank them for their support and encouragement in person. In late 2020 we launched the Friends of The Inquirer which is aimed at encouraging 100 of our subscribers to sign up for a monthly fee.

Reserves Policy:

The Board considers that it is necessary to hold in reserve in the unrestricted fund a sum equal to three months expenditure. This would amount to £15,000

Trustees responsibilities for preparing the accounts.

The Trustees are responsible for preparing the Trustees Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Company 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 charitable company and of the incoming resources and the application of resources, including income and expenditure of the charitable company for the year.

In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP 2015 (FRS 120)
- Make judgements and estimates that are reasonable and prudent
- State whether UK Accounting Standards have been followed subject to any material departures disclosed in the financial statements.
- Prepare financial statements on the going-concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

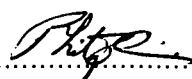
In so far as the Trustees are aware:

1. There is no relevant information of which the Charitable Company's examiner is unaware: and
2. The Trustees have taken all the steps that ought to have been taken to make themselves aware of any relevant information and to establish that the accounts examiner is aware of that information.

Accounts Examiner

Scott Roberts -Taylor & Co. will be appointed at the Annual General Meeting as examiners for 2021

On behalf of the Board



12th July 2021

THE INQUIRER PUBLISHING COMPANY (2004)
Charity Registration Number: 1101039

Independent Examiners' Report to the Trustees of the Inquirer Publishing Company (2004)

We have reviewed the financial statements for the year ended 31st December 2020 on pages 6 to 9, which have been prepared on an accruals basis.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 145 of the 2011 Act)
- to follow the procedure laid down in the general Directions given by the Charity Commissions (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to our attention

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

Our examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS STATEMENT

In connection with our examination, no matter has come to our attention

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 130 of the 2011 Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011.

have not been met or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A. P. Brooks F.C.C.A. for Scott Roberts Taylor & Co

Adrian Paul Brooks F.C.C.A.
Scott Roberts Taylor & Co
Accountants
Registered Auditors
Central Buildings
5/7 Corporation Street
Hyde
Cheshire
SK14 1AG

14th July 2021

Grants and donations received
during the year to 31 December 2020

	2020	2019
Altrincham Chapel	0	100
Bayshill Unitarians	300	0
Bury	250	0
Cheltenham & Gloucester Unitarians	0	100
Colour cover donation	0	250
Cross street chapel	1120	0
Daniel Jones Fund	0	1,500
David Edwards Ltd	0	1,500
Dunham Road	100	0
East Cheshire Union	0	250
East Midlands Unitarians	0	700
Unitarian General Assembly	3,063	0
Hinckley	100	0
Horsham	200	0
Horsham Unitarians	0	100
Horwich Chapel (Closed)	0	0
King Edward St Chapel	38	0
London District Provincial Assembly	1200	0
Maidstone Unitarian Church	0	25
Manchester Chorlton	0	100
Manchester District Assn	0	2,000
Midland Unitarian Assn	300	300
Merseyside District Assn	0	0
Northern Unitarian Assn	200	175
Scarborough (Westborough) Trust	750	500
Scottish Unitarian Assn	0	200
Sheffield and District Assn	400	0
Shrewsbury Unitarian Church	50	50
Southern Unitarian Association	300	650
Southport Unitarian Church	0	120
South East Wales Unitarian Society	0	250
South Wales Unitarian Assn	0	40
St. Albans Unitarians	0	99
Unitarian College Manchester	0	250
West Kirby Church	75	0
Western Union	0	100
Wirral Unitarians	0	75
Wood Green Trust London	0	0
Yorkshire Unitarians	158	
Yorkshire Unitarian Union	100	0
Sundry donations	900	2,814
	9,604	12,248

The Inquirer Publishing Company (2004)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 £	2019 £
Incoming resources			
Generated from Charitable activities	1	33,211	36,905
Donations		9,604	12,248
Interest and Dividends on Investments		564	687
General Assembly Grant		3,775	3,000
The Hibbert Trust Grant		-	1,000
Gift Aid Tax recovered		863	1,003
Unrealised gain on Investment	6	1,552	3,722
Total incoming resources		49,569	58,565
Resources expended			
Direct Charitable expenditure	2a	46,143	45,993
Management and Administration	2b	7,198	8,995
Unrealised loss on investment	6	-	-
		53,342	54,988
Net Incoming resources for year	-	3,773	3,577
Unrestricted Fund at 1 January 2020		40,677	37,100
Unrestricted Fund at 31 December 2020		36,904	40,677

The notes on pages 8 and 9 form part of these accounts

The Inquirer Publishing Company (2004)

BALANCE SHEET 31 DECEMBER 2020

	Note	2020 £	2019 £
Current Assets			
Investment	6	28,279	26,727
Debtors	3	1,519	1,341
Cash at Bank		17,213	26,179
		<u>47,011</u>	<u>54,247</u>
Creditors			
Amounts falling due within one year	4	- 10,107	- 13,570
Net Current Assets		<u>36,904</u>	<u>40,677</u>
 Unrestricted Fund			
Fund Balance		<u>36,904</u>	<u>40,677</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

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

The financial statements were approved by the Trustees on *12th July 2021* and signed on their behalf by:



Philip Tomlin (Trustee)

The notes on pages 8 and 9 form part of these accounts.

The Inquirer Publishing Company (2004)

Notes to the Accounts 31 December 2020

Accounting Policies

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) the Companies Act 2006 and Reporting by Charities Statement of Recommended Practice applicable to charities, preparing their accounts in accordance with the Financial Reporting Standard, published 16 July 2014.

Income is shown on a receivable basis and represents subscriptions and advertisement sales. Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Grants are recognised in full in the Statement of Financial Activities when receivable.

	2020 £	2019 £
1. Incoming Resources		
Subscriptions	30,418	32,402
Advertisements	2,633	4,150
Sundries	160	353
	33,211	36,905
2. Resources expended		
a Direct Charitable expenditure		
Printing and Paper	16,596	9,630
Postages	1,866	7,595
Editor and Editorial Assistance	27,682	28,768
	46,143	45,993
b. Management and Administration		
Administration costs	2,764	2,121
Marketing Expenses	-	2,102
Insurance	1,120	1,120
Computer Costs	464	
Travel and Sundry Expenses	496	2,652
Professional Fees	1,123	
Bank charges	231	
Examiner/Auditors Remuneration	1,000	1,000
	7,198	8,995
c Trustees Remuneration		
No Trustee received any remuneration		
d. Trustees Expenses		
The Trustees were reimbursed expenses of £1280 (2018 £1556) during the year		
3. Debtors		
Debtors and prepayments	810	580
VAT Debtor	389	405
Gift Aid receivable	320	356
	1,519	1,341
4. Creditors		
Prepaid donations and advertising	-	1,375
Subscriptions received in advance	8,753	9,473
Other creditors	1,354	2,722
	10,107	13,570

The Inquirer Publishing Company (2004)

Notes to the Accounts - 31 December 2020 (contd)

5. Capital Commitments

There were no capital commitments either contracted or authorised at 31 December 2020

6. Investment

	2020	2019
16129 shares Newton SRI Fund for Charities (GBP Inc.) valued at 175.33p per share (2019: 165.71p)	28,279	26,727
Valuation at 1 January 2020 (2019)	26,727	23,005
Unrealised Gain on valuation 2020	1,552	3,722
Unrealised loss on Valuation 2020		

Due to the effect of the Covid-19 Pandemic the value of the Investment at 31 March 2020 had decreased to 139.89p per share £22,563

7. Liability of members

In the event of the Company being wound up during the period of membership or within one year afterwards, every member undertakes to contribute to the assets of the Company an amount not exceeding £10 (ten pounds) for the payments of debts and liabilities contracted up to the date of cessation of membership.

The number of members at 31 December 2020: 7 (2019: 7)