

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	Jo O'Sullivan, (also Trustee)
Company Secretary:	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)**

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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.

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**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 31<sup>st</sup> 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
Warmsley Unitarian Chapel	16	0
Warwick Unitarians	0	12
Sundry donations	5,635	3,196
	<b>8,891</b>	<b>7,113</b>

# The Inquirer Publishing Company (2004)

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
<b>Incoming resources</b>			
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
<b>Resources expended</b>			
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 £
<b>Current Assets</b>			
Investment	6	946	898
Debtors	3	11,192	8,744
Cash at Bank		12,554	16,673
		<u>24,692</u>	<u>26,315</u>
<b>Creditors</b>			
Amounts falling due within one year	4	- 11,425	- 11,541
<b>Net Current Assets</b>		<u>13,267</u>	<u>14,774</u>

Unrestricted Fund  
Fund Balance

<u>13,267</u>	<u>14,774</u>
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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 £
<b>1. Incoming Resources</b>		
Subscriptions	28,227	34,321
Advertisements	1,513 -	6,156
Friends	1,258	1,205
Sundries	4	24
	<b>31,002</b>	<b>29,394</b>
<b>2. Resources expended</b>		
<b>a Direct Charitable expenditure</b>		
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
	<b>38,499</b>	<b>52,530</b>
<b>b. Management and Administration</b>		
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
	<b>8,498</b>	<b>7,890</b>
<b>c Trustees Remuneration</b>		
No Trustee received any remuneration		
<b>d. Trustees Expenses</b>		
The Trustees were reimbursed expenses of £NIL (2023 £NIL) during the year.		
<b>3. Debtors</b>		
Debtors and prepayments	9,617	7,617
VAT Debtor	1,575	1,127
	<b>11,192</b>	<b>8,744</b>
<b>4. Creditors</b>		
Subscriptions received in advance	7,621	8,778
Other creditors	3,804	2,763
	<b>11,425</b>	<b>11,541</b>

## 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
	<hr/>	<hr/>
	48 -	13,506
Disposal proceeds	-	14,000
	<hr/>	<hr/>
	48	494
Unrealised (Loss)/Gain on valuation 2024 (2023)	48	51
Realised Gain on valuation 2024 (2023)	-	443
	<hr/>	<hr/>
	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 )